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1960-61



GOVERNMENT OF ORISSA

**FINANCE ACCOUNTS**  
**1960-61**

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of India.

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**FINANCE ACCOUNTS OF THE GOVERNMENT OF ORISSA FOR THE  
YEAR 1960-61.**

*Certificate of the Comptroller and Auditor General of India.*

This compilation containing the Finance Accounts of the Government of Orissa for the year 1960-61 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in its books. It supplements the accounts separately presented in the form of Appropriation Accounts for each Grant.

These accounts which as Comptroller and Auditor General I am required to prepare, have been prepared and examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not at present 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 this Compilation as well as in the Audit Report, 1962, the accounts now presented are correct statements of the receipts and outgoings of the Government for the year 1960-61.

NEW DELHI,

A. K. ROY

THE 2 MAY 1962

*Comptroller and Auditor General of India*

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## A—GENERAL FINANCE ACCOUNTS

### I—REVIEW

#### INTRODUCTORY

I. The Accounts of the Government of Orissa are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

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

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

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

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

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

- (1) Debt ( other than those included in Part I ) and Deposits ; and
- (2) Remittances.

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

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1961 as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial Undertakings run on commercial principles. The detailed accounts of this class of Undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

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

The Major heads are sub-divided into Minor heads and 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 allotments 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 balance, a portion of which is kept in the treasuries within the State while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in Treasury Bills and other short-term securities of the Government of India.

*4.* The figures of actuals shown in these accounts are net, after taking into account the recoveries, although the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries, which are otherwise taken as reduction of expenditure.

SUMMARY OF THE TRANSACTIONS FOR THE YEAR  
UNDER REPORT 1960-61

5. A summary of the transactions during the year under report as compared with those of the previous year is given in the sub-jointed statement

(In lakhs of Rupees)

| Receipts | Actuals       |              | Disbursements | Actuals       |              |
|----------|---------------|--------------|---------------|---------------|--------------|
|          | Previous year | Current year |               | Previous year | Current year |
| 1        | 2             | 3            | 4             | 5             | 6            |

## PART—I—CONSOLIDATED FUND

## (I) REVENUE

| <i>Principal Heads of Revenue—</i>          |                 |                 | <i>Direct Demands on the Revenue—</i>       |                |                |
|---------------------------------------------|-----------------|-----------------|---------------------------------------------|----------------|----------------|
| Union Excise Duties                         | 2,61.76         | 2,65.04         | Union Excise Duties                         | ..             | ..             |
| Taxes on Income other than Corporation Tax. | 2,98.65         | 3,28.09         | Taxes on Income other than Corporation Tax. | 5.57           | 6.05           |
| Estate Duty ..                              | 7.55            | 11.17           | Estate Duty ..                              | ..             | ..             |
| Taxes on Railway Fares.                     | 23.27           | 24.55           | Taxes on Railway Fares.                     | ..             | ..             |
| Land Revenue ..                             | 2,23.67         | 2,05.79         | Land Revenue ..                             | 1,15.03        | 1,30.29        |
| State Excise Duties..                       | 1,08.42         | 1,32.73         | State Excise Duties..                       | 17.38          | 16.97          |
| Stamps ..                                   | 63.55           | 63.28           | Stamps ..                                   | 2.05           | 2.07           |
| Forest ..                                   | 3,15.69         | 2,56.04         | Forest ..                                   | 86.76          | 99.64          |
| Registration ..                             | 16.65           | 17.96           | Registration ..                             | 5.28           | 5.38           |
| Taxes on Vehicles ..                        | 76.23           | 82.45           | Taxes on Vehicles ..                        | 7.5            | 5.44           |
| Sales Tax ..                                | 2,41.90         | 3,14.16         | Sales Tax ..                                | 5.90           | 6.38           |
| Other Taxes and Duties.                     | 19.89           | 34.73           | Other Taxes and Duties.                     | 0.98           | 0.82           |
| <b>Total—Principal Heads.</b>               | <b>16,57.23</b> | <b>17,35.99</b> | <b>Total—Direct Demands.</b>                | <b>2,46.54</b> | <b>2,73.04</b> |

SUMMARY OF THE TRANSACTIONS FOR THE YEAR  
UNDER REPORT 1960-61—contd.

(In lakhs of Rupees)

| Receipts                                                                           | Actuals       |              | Disbursements                                                                                       | Actuals       |              |
|------------------------------------------------------------------------------------|---------------|--------------|-----------------------------------------------------------------------------------------------------|---------------|--------------|
|                                                                                    | Previous year | Current year |                                                                                                     | Previous year | Current year |
| 1                                                                                  | 2             | 3            | 4                                                                                                   | 5             | 6            |
| Irrigation—Net Receipts.                                                           | —4·49         | —10·76       | Irrigation ..                                                                                       | 44·92         | 59·75        |
| Debt Services ..                                                                   | 37·87         | 33·69        | Debt Services ..                                                                                    | 2,01·24       | 3,27·13      |
| Civil Administration                                                               | 3,62·65       | 4,32·22      | Civil Administration                                                                                | 15,71·93      | 17,94·28     |
| Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements.    | 47·91         | 1,58·68      | Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements.                     | 2,66·40       | 4,15·90      |
| Electricity Schemes—Net Receipts.                                                  | 24·30         | 1,22·60      | Electricity Schemes..                                                                               | 39·39         | 44·61        |
| Miscellaneous ..                                                                   | 1,35·67       | 2,56·17      | Miscellaneous ..                                                                                    | 2,13·85       | 3,33·50      |
| Contributions and Miscellaneous Adjustments between Central and State Governments. | 4,47·44       | 5,04·67      | Contributions and Miscellaneous Adjustments between Central and State Governments.                  | ..            | ..           |
| Extraordinary Items..                                                              | 1,47·53       | 3,14·11      | Extraordinary Items                                                                                 | 2,85·28       | 3,06·16      |
|                                                                                    |               |              | Capital expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2). | 2·63          | 0·63         |
| Total—Revenue Receipts.                                                            | 28,56·11      | 35,47·37     | Total—Expenditure on Revenue Account.                                                               | 28,72·18      | 35,55·00     |

SUMMARY OF THE TRANSACTIONS FOR THE YEAR  
UNDER REPORT 1960-61—*contd.*

( In lakhs of Rupees )

| Receipts   | Actuals       |              | Disbursements                                                          | Actuals       |              |
|------------|---------------|--------------|------------------------------------------------------------------------|---------------|--------------|
|            | Previous year | Current year |                                                                        | Previous year | Current year |
| 1          | 2             | 3            | 4                                                                      | 5             | 6            |
| Deficit .. | 16.07         | 7.63         | (2) CAPITAL—<br><i>Capital expenditure outside the Revenue Account</i> |               |              |
|            |               |              | Forests ..                                                             | 4.39          | 3.14         |
|            |               |              | Irrigation (Commercial).                                               | 39.07         | 78.68        |
|            |               |              | Irrigation (Non-Commercial)                                            | 29.85         | 34.79        |
|            |               |              | Improvement of Public Health.                                          | 15.00         | 13.74        |
|            |               |              | Agricultural Improvement and Research.                                 | 49.62         | 38.98        |
|            |               |              | Industrial Development.                                                | 46.59         | 26.61        |
|            |               |              | Ports ..                                                               | —3.01         | 5.10         |
|            |               |              | Multipurpose River Schemes.                                            | 7,49.59       | 5,55.99      |
|            |               |              | Civil Works ..                                                         | 2,24.73       | 3,03.49      |
|            |               |              | Electricity Schemes                                                    | 56.59         | 82.29        |
|            |               |              | Other Works ..                                                         | 24.88         | 30.91        |
|            |               |              | Road and Water Transport Schemes                                       | 7.60          | 7.19         |
|            |               |              | Schemes of Government Trading.                                         | 2,38.73       | 3.17         |
|            |               |              | Total ..                                                               | 14,83.63      | 11,84.08     |

SUMMARY OF THE TRANSACTIONS FOR THE YEAR  
UNDER REPORT 1960-61—contd.

(In lakhs of Rupees)

| Receipts                                        | Actuals       |              | Disbursements                                   | Actuals       |              |
|-------------------------------------------------|---------------|--------------|-------------------------------------------------|---------------|--------------|
|                                                 | Previous year | Current year |                                                 | Previous year | Current year |
| 1                                               | 2             | 3            | 4                                               | 5             | * 6          |
|                                                 |               |              | (3) DEBT—                                       |               |              |
| <i>Public Debt—</i>                             |               |              | <i>Public Debt—</i>                             |               |              |
| Permanent Debt ..                               | ..            | 3,28.58      | Permanent Debt ..                               | ..            | ..           |
| Floating Debt ..                                | ..            | ..           | Floating Debt ..                                | ..            | ..           |
| Loans from the Central Government               | 15,42.02      | 13,05.73     | Loans from the Central Government.              | 3,30.56       | 4,91.13      |
| Other Loans ..                                  | 51.57         | 34.66        | Other Loans ..                                  | 3.14          | 6.97         |
| Total ..                                        | 15,93.59      | 16,68.97     | Total ..                                        | 3,33.70       | 4,98.10      |
| <i>Loans and Advances by State Governments—</i> |               |              | <i>Loans and Advances by State Governments—</i> |               |              |
| Recoveries of Loans and Advances.               | 1,09.65       | 89.50        | Loans and Advances                              | 1,35.56       | 1,81.13      |
| Total ..                                        | 1,09.65       | 89.50        | Total ..                                        | 1,35.56       | 1,81.13      |
| Total—Consolidated Fund.                        | 45,59.35      | 53,05.84     | Total—Consolidated Fund.                        | 48,25.07      | 54,18.31     |
| PART II—CONTINGENCY FUND                        |               |              |                                                 |               |              |
| Contingency Fund ..                             | ..            | ..           | Contingency Fund ..                             | ..            | ..           |
| Total—Contingency Fund                          | ..            | ..           | Total—Contingency Fund.                         | ..            | ..           |

SUMMARY OF THE TRANSACTIONS FOR THE YEAR  
UNDER REPORT 1960-61—contd.

( In lakhs of Rupees )

| Receipts | Actuals       |              | Disbursements | Actuals       |              |
|----------|---------------|--------------|---------------|---------------|--------------|
|          | Previous year | Current year |               | Previous year | Current year |
| 1        | 2             | 3            | 4             | 5             | 6            |

## PART—III—PUBLIC ACCOUNT

## DEBT (OTHER THAN THOSE MENTIONED IN PART I) AND DEPOSITS

| <i>Unfunded Debt—</i>                                               |       |         | <i>Unfunded Debt—</i>                                               |         |         |
|---------------------------------------------------------------------|-------|---------|---------------------------------------------------------------------|---------|---------|
| State Provident Funds                                               | 63·17 | 69·80   | State Provident Funds                                               | 26·55   | 28·58   |
| Total ..                                                            | 63·17 | 69·80   | Total ..                                                            | 26·55   | 28·58   |
| <i>Deposits and Advances—</i>                                       |       |         | <i>Deposits and Advances—</i>                                       |         |         |
| Deposits bearing interest—                                          |       |         | Deposits bearing interest—                                          |         |         |
| Deposits of Depreciation Reserve of Government Commercial Concerns— |       |         | Deposits of Depreciation Reserve of Government Commercial Concerns— |         |         |
| State Transport Service.                                            | 16·76 | 18·98   | State Transport Service.                                            | 11·97   | 21·86   |
| Depreciation Reserve Fund—Electricity.                              | 10·46 | 36·78   | Depreciation Reserve Fund—Electricity.                              | ..      | ..      |
| Deposits not bearing interest—                                      |       |         | Deposits not bearing interest—                                      |         |         |
| Appropriation for Reduction or Avoidance of Debt.                   | 99·18 | 1,57·30 | Appropriation for Reduction or Avoidance of Debt.                   | 26·00   | ..      |
| Sinking Fund Investment Account.                                    | 30·83 | 20·96   | Sinking Fund Investment Account.                                    | 51·78   | 21·05   |
| Famine Relief Fund..                                                | 85·96 | 86·87   | Famine Relief Fund..                                                | 1,01·23 | 1,18·60 |
| State Road Funds ..                                                 | ..    | ..      | State Road Funds ..                                                 | 3·50    | 9·19    |
| Fund for Development of Forests.                                    | ..    | ..      | Fund for Development of Forests.                                    | 3·67    | 1·75    |
| Zamindari Abolition Fund.                                           | 35·00 | 35·06   | Zamindari Abolition Fund.                                           | 42·27   | 45·17   |
| State Agricultural Credit Relief and Guarantee Fund.                | ..    | 0·21    | State Agricultural Credit Relief and Guarantee Fund.                | ..      | ..      |

**SUMMARY OF THE TRANSACTIONS FOR THE YEAR  
UNDER REPORT 1961-62—concl'd.**  
( In lakhs of Rupees )

| Receipts                              | Actuals           |                   | Disbursements                         | Actuals           |                   |
|---------------------------------------|-------------------|-------------------|---------------------------------------|-------------------|-------------------|
|                                       | Previous year     | Current year      |                                       | Previous year     | Current year      |
| 1                                     | 2                 | 3                 | 4                                     | 5                 | 6                 |
| Orissa Loan Stipend Fund.             | 8.77              | 10.49             | Orissa Loan Stipend Fund.             | 7.72              | 10.81             |
| State Co-operative Development Fund.  | 2.00              | ..                | State Co-operative Development Fund.  | ..                | ..                |
| Orissa Mining Areas Development Fund. | 99.97             | 28.27             | Orissa Mining Areas Development Fund. | 90.19             | 32.77             |
| Deposits of Local Funds.              | 1,65.76           | 1,52.08           | Deposits of Local Funds.              | 1,65.80           | 1,83.88           |
| Civil Deposits ..                     | 6,44.20           | 7,92.52           | Civil Deposits ..                     | 2,16.99           | 5,67.16           |
| Other Accounts ..                     | 9.42              | 0.94              | Other Accounts ..                     | 9.53              | 1.08              |
| Advances not bearing Interest.        | 1,56.42           | 1,59.01           | Advances not bearing interest.        | 1,73.95           | 1,65.25           |
| Suspense ..                           | 28,99.07          | 44,76.46          | Suspense ..                           | 38,78.94          | 41,02.99          |
| Miscellaneous ..                      | 26.00             | ..                | Miscellaneous ..                      | ..                | ..                |
| <b>Total ..</b>                       | <b>42,89.80</b>   | <b>59,75.93</b>   | <b>Total ..</b>                       | <b>47,83.54</b>   | <b>52,81.56</b>   |
| <i>Remittances—</i>                   |                   |                   | <i>Remittances—</i>                   |                   |                   |
| Remittances ..                        | 26,16.79          | 26,15.21          | Remittances ..                        | 22,17.91          | 30,83.53          |
| <b>Total ..</b>                       | <b>26,16.79</b>   | <b>26,15.21</b>   | <b>Total ..</b>                       | <b>22,17.91</b>   | <b>30,83.53</b>   |
| <b>Total—Public Account</b>           | <b>69,69.76</b>   | <b>86,60.94</b>   | <b>Total—Public Account.</b>          | <b>70,28.00</b>   | <b>83,93.67</b>   |
| <b>Total—Receipts ..</b>              | <b>1,15,29.11</b> | <b>1,39,66.78</b> | <b>Total—Disbursements</b>            | <b>1,18,53.07</b> | <b>1,38,11.98</b> |
| <b>Opening Cash Balance</b>           | <b>1,85.14</b>    | <b>—1,38.82</b>   | <b>Closing Cash Balance</b>           | <b>—1,38.82</b>   | <b>15.98</b>      |
| <b>Grand Total ..</b>                 | <b>1,17,14.25</b> | <b>1,38,27.96</b> | <b>Grand Total ..</b>                 | <b>1,17,14.25</b> | <b>1,38,27.96</b> |

Increase of cash balance during the year Rs. 1,54.80 lakhs, *vide*, paragraph 13 on page 27 dealing with balances, both cash and investments.

## REVENUE POSITION OF GOVERNMENT

## General Remarks

6. The Revenue Receipts and Expenditure on Revenue Account during the years 1956-57 to 1960-61 were as shown below :—

( In crores of Rupees )

| Year       | Revenue receipts | Expenditure on Revenue Account | Surplus + Deficit — |
|------------|------------------|--------------------------------|---------------------|
| 1          | 2                | 3                              | 4                   |
| 1956-57 .. | 16.56            | 22.74                          | — 6.18              |
| 1957-58 .. | 22.03            | 23.47                          | — 1.44              |
| 1958-59 .. | 27.48            | 25.87                          | + 1.61              |
| 1959-60 .. | 28.56            | 28.72                          | — 0.16              |
| 1960-61 .. | 35.47            | 35.55                          | — 0.08              |

Revenue Receipts for 1960-61 include —

(1) Share of net proceeds of Taxes on Income other than Corporation Tax ( Rs. 3.24 crores ), Union Excise Duties ( Rs. 2.65 crores ) and Estate Duties ( Rs. 11 lakhs ) ;

(2) Taxes on Railway Fares assigned to States ( Rs. 25 lakhs ) ;

(3) Grants-in-aid received from the Central Government under Article 275 of the Constitution ( Rs. 5.01 crores, and other Grants-in-aid from Central Government ( Rs. 4 lakhs ) ;

(4) Grants from the Government of India for Community Development Projects, National Extension Service, Local Development Works and General purposes ( Rs. 1.34 crores ) ;

(5) Subventions from the Government of India for various Development Schemes of the State ( Rs. 3.72 crores ) ; and

(6) Grants from the Government of India to cover the reduction in the share of Income-tax consequent upon the change in Company Taxation ( Rs. 90 lakhs ) and cash grant from the Central Government for Flood Relief purposes ( Rs. 1 crore ).

These receipts amounting to Rs. 18.26 crores constitute 51 per cent of the total revenue of the State for 1960-61.

The increase of Rs. 18.91 crores in revenue receipts over the last five years ending 1960-61 is further analysed as follows :—

(In crores of Rupees)

|                                                                                        | 1956-57 | 1957-58 | 1958-59 | 1959-60 | 1960-61 |
|----------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|
| (i) Revenue raised by the State ..                                                     | 11.03   | 11.75   | 14.55   | 15.06   | 17.21   |
| (ii) State's share of divisible Central Taxes.                                         | 2.91    | 4.48    | 5.62    | 5.89    | 6.25    |
| (iii) Grants-in-aid from the Central Government under Article 275 of the Constitution. | 1.68    | 3.48    | 3.95    | 4.37    | 5.01    |
| (iv) Other grants and subventions from the Central Government.                         | 0.94    | 2.32    | 3.36    | 3.24    | 7.00    |
| Total ..                                                                               | 16.56   | 22.03   | 27.48   | 28.56   | 35.47   |

Considering item (i) in the table further, the increase in the revenue raised by the State ( Rs. 6.18 crores or 32.6 per cent since 1956-57 ) occurred mainly under the following heads :—

(In crores of Rupees)

|                             | 1956-57 | 1957-58 | 1958-59 | 1959-60 | 1960-61 |
|-----------------------------|---------|---------|---------|---------|---------|
| Land Revenue ..             | 1.58    | 1.99    | 2.15    | 2.24    | 2.06    |
| State Excise Duties ..      | 0.96    | 1.02    | 1.20    | 1.08    | 1.33    |
| Stamps ..                   | 0.49    | 0.53    | 0.55    | 0.63    | 0.63    |
| Forest ..                   | 1.89    | 2.58    | 2.82    | 3.16    | 2.54    |
| Taxes on Vehicles ..        | 0.48    | 0.66    | 0.77    | 0.76    | 0.82    |
| Sales Tax ..                | 1.54    | 1.99    | 2.13    | 2.42    | 3.14    |
| Other Taxes and Duties ..   | 0.09    | 0.09    | 0.11    | 0.20    | 0.35    |
| Hirakud-Stage I ..          | ..      | ..      | ..      | ..      | 0.98    |
| Electricity—Net Receipts .. | —0.02   | 0.13    | 1.07    | 0.24    | 1.23    |

The main factors responsible for the growth of receipts during the period from 1956-57 were increased receipts under various State Taxes and Duties due to readjustment of rates and tax structure, Electricity receipts chiefly from Hirakud Power Utilisation scheme due to increased utilisation of Hirakud Power and opening of revenue account during 1960-61 on completion of Stage I of the Hirakud Dam Project.

The increase of Rs. 12·81 crores in expenditure on revenue account since 1956-57 has been under the following heads :—

(In crores of Rupees)

|                                                                                        | 1956-57 | 1957-58 | 1958-59 | 1959-60 | 1960-61 |
|----------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|
| <i>Administrative Services</i>                                                         |         |         |         |         |         |
| Police ..                                                                              | 1·71    | 1·70    | 1·74    | 1·76    | 1·98    |
| Other Administrative Services ..                                                       | 3·80    | 2·83    | 3·37    | 3·31    | 3·62    |
| Total ..                                                                               | 5·01    | 4·53    | 5·11    | 5·07    | 5·60    |
| <i>Social and Development Services</i>                                                 |         |         |         |         |         |
| Education ..                                                                           | 2·80    | 3·12    | 3·36    | 4·07    | 4·33    |
| Community Development Projects, National Extension Service and Local Development Works | 1·41    | 1·91    | 2·36    | 2·68    | 2·90    |
| Medical and Public Health ..                                                           | 1·19    | 1·39    | 1·58    | 1·91    | 2·60    |
| Welfare of Scheduled Tribes, Castes and other Backward Classes.                        | 1·39    | 1·27    | 1·63    | 1·80    | 2·55    |
| Other Social and Development Services ..                                               | 1·99    | 2·84    | 2·50    | 2·86    | 2·86    |
| Total ..                                                                               | 8·78    | 10·23   | 11·43   | 13·32   | 15·24   |
| <i>Other Services</i>                                                                  |         |         |         |         |         |
| Debt Services ..                                                                       | 0·69    | 1·02    | 1·39    | 2·01    | 3·27    |
| Civil Works (Buildings and Roads) ..                                                   | 1·72    | 2·43    | 2·18    | 2·39    | 3·25    |
| Multipurpose River Schemes ..                                                          | 0·01    | 0·12    | 0·14    | 0·28    | 0·91    |
| Other Miscellaneous Services ..                                                        | 6·53    | 5·14    | 5·62    | 5·65    | 7·28    |
| Total ..                                                                               | 8·95    | 8·71    | 9·33    | 10·33   | 14·71   |

The main increase has been under 'Education' in the 'Social and Development Services' and 'Debt Services' and 'Civil Works (Buildings and Roads)' in the 'Other Services'.

The Social and Development Services account for more than half the total increase of Rs. 12·81 crores. The percentage of expenditure on these services to the total expenditure met from Revenue has gone up from 38·6 in 1956-57 to 42·9 in 1960-61.

## CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

*Progressive Capital Outlay to end of of the year 1960-61*

7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of Orissa up to the end of the year 1960-61. Further details are contained in Statement No. 6 on Pages 132—154.

( In lakhs of Rupees )

| Nature of Expenditure                                                                             | Expenditure up to 1959-60 | * Expenditure during 1960-61 | Total      |
|---------------------------------------------------------------------------------------------------|---------------------------|------------------------------|------------|
| 1                                                                                                 | 2                         | 3                            | 4          |
| 1. 65-A—Capital Outlay on Forests ..                                                              | 18.91                     | 3.14                         | 22.05      |
| 2. 68—Construction of Irrigation, Navigation, Embankment and Drainage Works ( Commercial ).       | 4,47.95<br>(a)—76.83      | 78.68                        | 4,49.80    |
| 3. 68-A—Construction of Irrigation, Navigation, Embankment and Drainage Works ( Non-Commercial ). | 1,24.01<br>(a)+76.83      |                              |            |
| 4. 70—Capital Outlay on Improvement of Public Health.                                             | 15.00<br>(b)+48.42        | 13.74                        | 77.16      |
| 5. 71—Capital Outlay on Agricultural Improvement and Research.                                    | 3,07.24                   | 38.98                        | 3,46.22    |
| 6. 72—Capital Outlay on Industrial Development.                                                   | 2,21.99                   | 26.61                        | 2,48.60    |
| 7. 73—Capital Outlay on Ports                                                                     | 39.56                     | 5.10                         | 44.66      |
| 8. 80-A—Capital Outlay on Multipurpose River Schemes.                                             | 92,64.18                  | 5,55.99                      | 98,20.17   |
| 9. 81—Capital Account of Civil Works Outside the Revenue Account.                                 | 12,01.89<br>(b)—48.42     | 3,03.49                      | 14,56.96   |
| 10. 81-A—Capital Outlay on Electricity Schemes.                                                   | 10,87.05                  |                              |            |
| 11. 82—Capital Account of Other Works Outside the Revenue Account.                                | 1,53.57                   | 82.29                        | 11,69.34   |
| 12. 82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account.            | 0.37                      | ..                           | 0.37       |
| 13. 82-B—Capital Outlay on Road and Water Transport Schemes Outside the Revenue Account.          | 74.32                     | 7.19                         | 81.51      |
| 14. 85-A—Capital Outlay on State Schemes of Government Trading.                                   | 52.37                     | 3.17                         | 55.54      |
| 15. 85-B—Appropriation to Contingency Fund                                                        | 35.00                     | ..                           | 35.00      |
| Total ..                                                                                          | 1,30,43.41                | 11,84.08                     | 1,42,27.49 |

\* Met out of Consolidated Fund

(a) *Pro forma* adjustment consequent on change of classification of non-commercial works from '68' to '68-A'.

(b) *Pro forma* adjustment due to change in the accounting procedure.

A statement showing the distribution by Major heads of the revenue expenditure capitalised due to its magnitude and the extent to which such expenditure has been written back to revenue, during and to end of the year 1960-61, is given below :—

( In lakhs of Rupees )

| Head of account                                                   | Nature of Expenditure                                                                  | Revenue Expenditure capitalised | Amount written back to revenues | Balance         | Remarks                                                                                                                                                                                                            |
|-------------------------------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------|---------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                                 | 2                                                                                      | 3                               | 4                               | 5               | 6                                                                                                                                                                                                                  |
| 1. 70—Capital outlay on Improvement of Public Health.             | Grants-in-aid for Urban Water Supply and Drainage Scheme—                              |                                 |                                 |                 | Two-third of the Capital cost to be written back to Revenue in 12 years from 1960-61 and the balance one-third to be treated as loan. Adjustment towards loan was not made pending determination of the procedure. |
|                                                                   | During 1960-61                                                                         | 16.92                           | 3.18                            |                 |                                                                                                                                                                                                                    |
|                                                                   | To end of 1960-61.                                                                     | 80.34                           | 3.18                            | 77.16           |                                                                                                                                                                                                                    |
| 2. 80-A—Capital outlay on Multipurpose River Schemes—             |                                                                                        |                                 |                                 |                 |                                                                                                                                                                                                                    |
| (a) Hirakud Dam Project.                                          | Capitalise Interest—                                                                   |                                 |                                 |                 | Terms and conditions for the write back to Revenue are under revision.                                                                                                                                             |
|                                                                   | During 1960-61                                                                         | ..                              | ..                              |                 |                                                                                                                                                                                                                    |
|                                                                   | To end of 1960-61                                                                      | 16,23.84                        | 16,23.84                        | 16,23.84        |                                                                                                                                                                                                                    |
| (b) Hirakud Subsidiary Power House Project.                       | Capitalise Interest—                                                                   |                                 |                                 |                 |                                                                                                                                                                                                                    |
|                                                                   | During 1960-61..                                                                       | ..                              | ..                              |                 |                                                                                                                                                                                                                    |
|                                                                   | To end of 1960-61                                                                      | 16.97                           | 16.97                           | 16.97           | Ditto                                                                                                                                                                                                              |
| 3. 81—Capital Account of Civil Works Outside the Revenue Account. | Grants in-aid to Municipalities and Notified Area Committees for improvement of roads— |                                 |                                 |                 |                                                                                                                                                                                                                    |
|                                                                   | During 1960-61                                                                         | 3.43                            | 1.62                            |                 | Same as against Serial No. 1 above.                                                                                                                                                                                |
|                                                                   | To end of 1960-61                                                                      | 16.28                           | 1.62                            | 14.66           |                                                                                                                                                                                                                    |
| <b>Total</b>                                                      | <b>During 1960-61</b>                                                                  | <b>20.35</b>                    | <b>4.80</b>                     |                 |                                                                                                                                                                                                                    |
|                                                                   | <b>To end of 1960-61</b>                                                               | <b>17,37.43</b>                 | <b>4.80</b>                     | <b>17,32.63</b> |                                                                                                                                                                                                                    |

8 (d) The Irrigation Works of the State consist of Orissa Canal Project, Rushikulya System, 7 Medium Irrigation Projects and those Minor Irrigation Works which have been classed as commercial. Besides, several non-commercial Irrigation Works have also been taken up by the State. The financial results of the completed Irrigation Works for the year 1960-61 are shown below in the form of Capital and Revenue Accounts—

| Name of Projects           | Direct Capital outlay |                    | Revenue Receipts during 1960-61        |                   |                        | *Direct working expenses during 1960-61 | Net Revenue excluding interest                                             |                                                    | *Interest on Capital | Net profit or loss after meeting interest                                  |                                                    |        |
|----------------------------|-----------------------|--------------------|----------------------------------------|-------------------|------------------------|-----------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------|----------------------|----------------------------------------------------------------------------|----------------------------------------------------|--------|
|                            | *During 1960-61       | *To end of 1960-61 | Direct Revenue (Public Works Receipts) | Indirect Receipts | Total Revenue Receipts |                                         | Surplus of revenue over expenditure (+) or of expenditure over revenue (-) | Rate per cent on Capital outlay to end of the year |                      | Surplus of revenue over expenditure (+) or of expenditure over revenue (-) | Rate per cent on Capital outlay to end of the year |        |
|                            | 1                     | 2                  | 3                                      | 4                 | 5                      | 6                                       | 7                                                                          | 8                                                  | 9                    | 10                                                                         | 11                                                 | 12     |
| <b>A—Irrigation Works—</b> |                       |                    |                                        |                   |                        |                                         |                                                                            |                                                    |                      |                                                                            |                                                    |        |
| <i>Unproductive</i>        |                       |                    |                                        |                   |                        |                                         |                                                                            |                                                    |                      |                                                                            |                                                    |        |
| Orissa Canal Project ..    | ..                    | 2,70.44            | 13.37                                  | 13.37             | ..                     | 13.37                                   | 27.42                                                                      | - 14.05                                            | - 5.19               | 8.86                                                                       | - 22.91                                            | - 8.47 |
| Rushikulya system ..       | ..                    | 51.87              | 0.23                                   | 3.50              | 3.50                   | 3.73                                    | 3.62                                                                       | + 0.11                                             | + 0.21               | 1.82                                                                       | - 1.71                                             | - 3.30 |
| <b>Total</b> ..            | ..                    | 3,22.31            | 13.60                                  | 17.10             | 3.50                   | 31.04                                   | 31.04                                                                      | - 13.94                                            | - 4.32               | 10.68                                                                      | - 24.62                                            | - 7.64 |

\* Met out of Consolidated Fund

The percentage of net loss in the previous year on the Capital outlay to end of that year was 5.39 against 7.64 in the year under report. The increase in percentage, as compared with the previous year, is due to large increase in the working expenses (from Rs. 22.30 lakhs to Rs. 31.04 lakhs).

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

(b) The total amount of outstanding revenue under 'Water rate' at the end of the year 1960-61 was Rs. 2.82 lakhs as compared to Rs. 2.77 lakhs at the end of the previous year. Of these arrears Rs. 2.76 lakhs represent old outstandings relating to the period from 1948-49 to 1959-60.

(c) *Realisation of Betterment levies*—Under the provisions of the Orissa Betterment Charges Act, 1955, the State Government is entitled to levy Betterment charges on lands under the Irrigable command of the Hirakud Dam Project. The irrigation potential created by the Hirakud Canals would cover 3.80 lakhs acres. To end of the 31st March, 1961 facilities have been provided for 3.52 lakh acres out of which the cultivated irrigated area is 2.94 lakh acres.

No assessment or recovery of betterment charges was made in respect of lands already irrigated till the end of the year under report, as the implementation of the provisions of the Act is stated to have encountered practical difficulties. The Planning Commission have advised simplification of the procedure of the levy and prescription of the rates in the body of the Act. The revision of the Act is in progress.

(b) *Levy of water rates and cess*—The provisions of the Orissa Irrigation Act, 1959 envisage levy of water rates and cess on account of irrigation facilities provided by the different irrigation systems in the State. No revenue was collected on this account as the Act was not enforced during the year under report. The implementation of the Act with effect from 1st June, 1961 has been notified in May, 1961. The rules made under the Act have not yet been laid before the Legislature as required under Section 53 (3) of the Act (July, 1961).

## FINANCIAL RESULTS OF ELECTRICITY SCHEMES

9. (a) The Government Electricity undertakings in the State comprise 3 Hydro-Electric and 7 Thermal Schemes. Of these the execution of Balimela Hydro-Electric Scheme and Talcher Thermal Scheme started during the year under report. All the Schemes are still under construction but the interest charges on them are met from Revenue. The following statement in the form of Capital and Revenue Account shows the Financial Results of the Electricity Schemes on which the Capital invested is Rs. 25 lakhs or over. It will be seen therefrom that out of 5 schemes, 4 are working at a loss,

( In lakhs of Rupees )

| Name of Projects                     | Direct Capital outlay |                   | Gross revenue during 1960-61 | Working expenses |                          |                         | Net revenue excluding interest                                             |                                                     | *Interest on Capital outlay | Net profit or loss after meeting interest                                  |                                                    |
|--------------------------------------|-----------------------|-------------------|------------------------------|------------------|--------------------------|-------------------------|----------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------|----------------------------------------------------------------------------|----------------------------------------------------|
|                                      | *During 1960-61       | To end of 1960-61 |                              | *Depreciation    | *Direct working expenses | *Total working expenses | Surplus of revenue over expenditure (+) or of expenditure over revenue (-) | Rate per cent on capital outlay to end of the year. |                             | 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                                                 |
| 1. Duduma Transmission Scheme.       | 45.65                 | 2,45.59           | 12.68                        | 2.63             | 3.62                     | 6.25                    | (+) 6.43                                                                   | + 2.62                                              | 8.86                        | - 2.43                                                                     | - 0.99                                             |
| 2. Hirakud Power Utilisation Scheme. | 15.29                 | 2,10.41           | 2,21.65                      | 2.55             | 1,36.68                  | 1,39.23                 | + 82.42                                                                    | + 39.17                                             | 8.11                        | + 74.31                                                                    | + 35.32                                            |
| 3. Cuttack Thermal Scheme.           | ..                    | 63.09             | 7.38                         | 0.98             | 6.06                     | 7.04                    | + 0.34                                                                     | + 0.53                                              | 2.02                        | - 1.68                                                                     | - 2.66                                             |

|                                                    |       |         |         |      |         |         |        |        |       |        |       |
|----------------------------------------------------|-------|---------|---------|------|---------|---------|--------|--------|-------|--------|-------|
| 4. Electrification of Small Towns and Rural areas. | 14.43 | 1.27.13 | 4.78    | 1.22 | 6.07    | 7.29    | -2.51  | -1.97  | 4.54  | -7.05  | -5.55 |
| 5. Expansion of power facilities.                  | —     | 52.28   | 4.21    | 0.92 | 4.67    | 5.59    | -1.38  | -2.64  | 2.35  | -3.73  | -7.13 |
| Total                                              | 75.37 | 6.98.50 | 2,50.70 | 8.30 | 1,57.10 | 1,65.40 | +85.30 | +12.21 | 25.88 | +59.42 | +8.51 |

\*Met out of Consolidated Fund

The percentage of net profit on the capital outlay to end of the year under report is 8.51 against 2.16 to end of 1959-60. This increase is due to increased receipts chiefly under Hirakud Power Utilisation Scheme.

(b) The total outstanding demands of Electricity Receipt at the end of the year is Rs. 4.36 lakhs (excluding the figures for four Divisions which have not been received).

(c) In addition to the Schemes mentioned in (a) above there is a joint undertaking of the Government *viz.*, Machkund Hydro-Electric (Joint) Scheme. This was undertaken in 1944-45 by the Governments of Orissa and Andhra Pradesh jointly with equal rights but the former shall transfer 20 per cent of its rights to the latter for a period of 99 years for which Orissa will be paid compensation by Andhra Pradesh on terms and conditions agreed upon between these two Governments. Thus during the period of construction, 70 per cent and 30 per cent of the Capital cost is being borne by the Governments of Andhra and Orissa respectively, each Government paying the interest on the Capital provided by it during that period. The Capital invested on this Scheme by Orissa to end of 1958-59 was Rs. 4,62.64 lakhs. Debits raised by Andhra Pradesh Government for Rs. 30.51 lakhs representing the State Government's share (30 per cent) of expenditure incurred on the Scheme during 1959-60 and 1960-61 are lying unadjusted under the Remittance head as the State Government have not yet passed orders for accepting further debits in this respect. It is stated by the State Government that the actual expenditure on the Scheme exceeded the estimated cost and the circumstances leading to the same were not known to the Government of Orissa and secondly as the decision to raise the height of Jalaput Dam was taken by the Government of Andhra Pradesh unilaterally the State Government would not assume responsibility for financing any additional expenditure as a result thereof.

## INVESTMENTS

10. The total investment made by Government in the shares of Joint Stock Companies, etc., as on the 31st March, 1961 amounted to Rs. 3.54 crores as given below :—

| Investment in the shares of—   |    | ( Rupees in lakhs ) |
|--------------------------------|----|---------------------|
| (i) Statutory Corporations     | .. | 45.22               |
| (ii) Government Companies      | .. | 97.12               |
| (iii) Joint Stock Companies    | .. | 68.63               |
| (iv) Co-operative Institutions | .. | 1,42.95             |

Further details of the investments are given in Appendix I to this compilation.

In respect of investments to the extent of Rs. 1,27.67 lakhs in 4 out of 60 Concerns and 10 out of 1,206 Co-operative Institutions Government have earned Rs. 6.47 lakhs towards dividends during the year under report. Dividends for 1960-61 were not declared by any of the concerns.

## DEBT POSITION—GENERAL STATEMENT

11. The Legislature of the State has not laid down any limit under the provisions of Article 293(1) of the Constitution within which the executive power of the State Government would extend to borrowing on the security of the Consolidated Fund of the State. The following statement shows the debt position of the Government of Orissa at the beginning and close of the year 1960-61.

( In crores of Rupees )

| Nature of Debt                | Amount of Debt            |                            | Difference<br>(+) or (-) | Remarks |                                                                     |
|-------------------------------|---------------------------|----------------------------|--------------------------|---------|---------------------------------------------------------------------|
|                               | On the 1st<br>April, 1960 | On the 31st<br>March, 1961 |                          |         |                                                                     |
| 1                             | 2                         | 3                          | 4                        | 5       |                                                                     |
| Permanent Debt                | ..                        | 3.09                       | 6.38 (a)                 | +3.29   | For details refer<br>Statement No. 2<br>of Part B. II—<br>Accounts. |
| Floating Debt                 | ..                        | ..                         | ..                       | ..      |                                                                     |
| Loans from the<br>Government. | Central                   | 135.44                     | 143.59                   | +8.15   | Ditto                                                               |
| Other Loans                   | ..                        | 1.36                       | 1.64                     | +0.28   | Ditto                                                               |
| Unfunded Debt                 | ..                        | 3.01                       | 3.42                     | +0.41   | Ditto                                                               |
| Total Debt                    | ..                        | 142.90                     | 155.03                   | +12.13  |                                                                     |

(a) Excludes the unadjusted amount of Rs. 3.80 crores and Rs. 4.39 crores being the balance of 4 per cent Orissa Government Loan, 1971 raised on 19th August, 1959 and 4 per cent Orissa Government Loan 1969 raised during the year under report, respectively, lying outstanding under "S—Deposits and Advances—Civil Deposits" pending issue of scrips to be eventually transferred to this head.

The increase in the total Debt and the interest charges paid thereon since 1st April, 1950 is brought out below :—

( In crores of Rupees )

| As at the end of | Total Debt | Total interest charges |                      |
|------------------|------------|------------------------|----------------------|
|                  |            | Payable for the year   | Paid during the year |
| 1st April, 1950  | 6.70       | 0.06                   | 0.06                 |
| 1st April, 1955  | 55.07      | 1.57                   | 1.57                 |
| 1st April, 1958  | 112.61     | 3.88                   | 3.88                 |
| 1st April, 1959  | 129.93     | 3.97                   | 3.97                 |
| 1st April, 1960  | 142.90     | 4.60                   | 4.60                 |
| 1st April, 1961  | 155.03     | 5.50                   | 2.47 (a)             |

(a) The difference of Rs. 2.96 crores is due to non-payment of interest charges on loans obtained for Hirakud Dam Project—Stage I owing to non-receipt of Central loan assistance and the balance of Rs. 0.07 crore owing to non-finalisation of terms and conditions for the repayment of the loans obtained for Hirakud Subsidiary Power House Project.

The total expenditure on account of interest on Debt was Rs. 2.47 crores for the year 1960-61. Taking into account the receipts realised on account of interest on Loans and Advances made by the Government ( Rs. 14 lakhs ) interest on investment of cash balances ( Rs. 5 lakhs ) and allowing for interest charges on compensation paid out of the Zamindari Abolition Fund ( Rs. 7 lakhs ) the net burden on the revenue was Rs. 2.21 crores. This works out to 6.2 per cent of the revenue during the year. The percentage charge during the year 1957-58, 1958-59 and 1959-60 was 16.8 per cent, 13.1 per cent and 15 per cent respectively.

The increase of Rs. 12.13 crores in the gross total debt at the close of the year as compared with the figure at the close of the previous year was mainly due to—

(i) the floating of 4½ per cent Orissa Government Loan, 1970 ( Rs. 3.29 crores ) for financing the Second Five-Year Plan Schemes;

(ii) increase in loans from the Central Government mainly for (a) Hirakud Dam Project ( Rs. 1.31 crores ), (b) financing the expenditure on Development Schemes ( Rs. 4.14 crores ), (c) Small Saving Collection Scheme ( Rs. 1.45 crores ), (d) Community Development Projects ( Rs. 70.66 lakhs ) and (e) Low Income Group Housing Scheme ( Rs. 42.06 lakhs ) ;

(iii) Loans from the Life Insurance Corporation of India ( Rs. 26.93 lakhs ) and

(iv) increase of General Provident Fund balances of the Government Servants ( Rs. 36.88 lakhs ).

There was an increase of Rs.91.64 lakhs in the amount of " Loans and Advances by the State Government".

(i) *Permanent Debt*—This covers loans raised in the open market having a currency of more than 12 months.

*Amortisation of Loans*—In accordance with the notification inviting applications for the open market loans raised by the Government, the following provisions for the amortisation of each loan are being made annually beginning with the financial year immediately following that in which the loan is raised :—

(a) *Depreciation Fund*—A sum equal to 1½ per cent of total nominal amount of the loans is set apart annually for the purchase in the open market of the scrip of the loan for cancellation. The balance at the credit of the Fund on the 31st March, 1961 amounted to Rs. 34.15 lakhs.

(b) *Sinking Fund*—In addition to the above, an annual contribution is also made to the Sinking Fund of each loan for amortization of the loans at such rates as Government may decide from time to time. The accumulations in the Fund on 31st March, 1961 amounted to Rs. 3,24.30 lakhs. out of which Rs. 20 lakhs have been invested to end of the year 1960-61. Appendix II to this compilation exhibits the contributions from the State Revenues to the Depreciation Fund, Sinking Fund and the investments from out of the accumulations in the Sinking Fund Account of the respective loans.

(ii) *Floating Debt*—This item represents borrowings of a purely temporary character repayable within 12 months such as Treasury Bills or Ways and Means Advances taken from the Reserve Bank of India. There was no transaction under this category during the year under review.

(iii) *Loans from the Central Government*—The State Government obtained loans aggregating Rs. 13.06 crores from the Central Government for various purposes and repaid Rs. 4.91 crores during the year under review.

In the year under review an appropriation of Rs. 36,957 was made from the Consolidated Fund for the amortization of the loans received under Industrial Housing Scheme. No amortization arrangements for the repayment of the remaining Central Government loans have been made by the State Government.

(iv) *Other Loans*—Loans totalling Rs. 34.66 lakhs were taken from the National Co-operative Development and Warehousing Board (Rs. 6.66 lakhs) and Life Insurance Corporation of India (Rs. 28.00 lakhs) during the year under review.

A sum of Rs. 6.97 lakhs was appropriated from the Revenue to the Sinking Fund for the amortization of these loans and was utilised in full for repayment during the year. The conditions of repayment of these loans have been fulfilled in all cases.

(v) *Unfunded Debt—State Provident Funds*—The increase of Rs. 41.22 lakhs during the year reflects the normal increase of contributions, etc., deposited with Government.

(vi) *Loans and Advances by State Governments*—This comprises loans and advances granted to Local bodies, Cultivators, Government servants, etc.

In respect of loans and advances for which detailed accounts are kept in the Accounts office the following amounts which were due for repayment as on 31st March, 1961, according to the prescribed terms, were outstanding—

| Particulars                                                    | Amount overdue as on<br>31st March, 1961<br><br>(In lakhs of Rupees) |
|----------------------------------------------------------------|----------------------------------------------------------------------|
| Loans to Municipalities ..                                     | 2.66                                                                 |
| Loans to District Board and other Local<br>Fund Committees, .. | 4.28                                                                 |
| Loans under State Aid to Industries Act ..                     | 19.79                                                                |
| Advances to displaced persons ..                               | 53.52                                                                |
| Loans to Government servants ..                                | 0.43                                                                 |

The amount of loans and advances written off during the year under report was Rs. 1.44 lakhs

In cases of loans and advances, the accounts of which are maintained by the departmental offices, the recovery of the instalments due for recovery was not regular in respect of Advances to Cultivators, loans under Village Housing and Low Income Group Housing Scheme. The extent of these arrears are awaited from the Departmental Officers. The maintenance of the initial records was also not satisfactory.

(vii) *Service of Debt*—The charge on the revenues of the State during the year under report on account of service of debt was as shown below :—

(In crores of Rupees)

|                                                                                |       |
|--------------------------------------------------------------------------------|-------|
| 1. Interest charges (net amount) <i>vide</i> sub-para 3 of para 11 on page 19. | 2.21  |
| 2. Interest on other obligations                                               | 0.09  |
| 3. Contribution to Sinking Funds                                               | 1.50  |
| 4. Other Appropriations                                                        | 0.07  |
|                                                                                | ----- |
| Total                                                                          | 3.87  |
|                                                                                | ----- |

The net charge on account of service of debt works out to 10.9 per cent of the revenues of the State for the year under review against 6.1 per cent, 6.2 per cent and 8.6 per cent during the years 1957-58, 1958-59 and 1959-60 respectively.

**GUARANTEES GIVEN BY THE GOVERNMENT OF ORISSA IN RESPECT OF LOANS RAISED BY CO-OPERATIVE SOCIETIES AND BANKS, JOINT STOCK COMPANIES, ETC.**

12. The statement given below indicates the guarantees given by the Government of Orissa in respect of loans raised by Co-operative Societies and Banks and Joint Stock Companies and the outstandings on the 31st March, 1961. The State Legislature has not laid down any limit under the provisions of Article 293(1) of the Constitution on the powers of the Government to give guarantees.

| Sl. No. | Name of the public or other body for which the guarantee has been given | Reference to the authority covering the guarantee                                                                                                                                                       | Nature and extent of the guarantee given                                                                                                                                                                                                                                                                                                                                                                                                 | Maximum amount guaranteed | Sums guaranteed outstanding on the 31st March, 1961 | Remarks                                                                                                                                                                                                                                                                                                                       |
|---------|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | 2                                                                       | 3                                                                                                                                                                                                       | 4                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5                         | 6                                                   | 7                                                                                                                                                                                                                                                                                                                             |
| 1       | The Orissa State Co-operative Land Mortgage Bank, Ltd.                  | The Orissa Co-operative Societies Act, 1951, Sub-section (2) of Section 85 (Orissa Act XI of 1952), Government of Orissa, Development Department Order No. 15358-CLD-1/59-D dated the 25th April, 1959. | Full guarantee of the principal and interest on debentures issued by the Bank and redeemable in 10 to 20 years from the date of issue. The guarantee is subject to certain conditions which require that the Bank should maintain a Debenture Redemption (Sinking) Fund account into which shall be paid annually an amount which together with interest shall accumulate necessary funds to pay off the debentures <u>in priority</u> . | Rs.<br>75,00,000          | Rs.<br>62,50,000                                    | The bank have so far issued 8 series of debentures amounting to Rs. 52,50,000 and 2 series of rural debentures amounting to Rs. 10,00,000 on different dates against the guarantee carrying interest at varying rates. The accumulations in the Sinking Fund Account at the end of the year 1960-61 amounted to Rs. 9,59,090. |

**GUARANTEES GIVEN BY THE GOVERNMENT OF ORISSA IN RESPECT OF LOANS RAISED BY  
CO-OPERATIVE SOCIETIES AND BANKS, JOINT STOCK COMPANIES, ETC.—contd.**

| Sl. No. | Name of the public or other body for which the guarantee has been given | Reference to the authority covering the guarantee                                                                                                                                 | Nature and extent of the guarantee given                                                                                                                                                                                               | Maximum amount guaranteed                                  | Sums guaranteed outstanding on the 31st March, 1961 | Remarks                                                                                                                                                                                                                                               |
|---------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | 2                                                                       | 3                                                                                                                                                                                 | 4                                                                                                                                                                                                                                      | 5                                                          | 6                                                   | 7                                                                                                                                                                                                                                                     |
| 2       | The Orissa State Co-operative Bank, Ltd.                                | Section 17(4)(c) (for short term) and Section 17(4)(a), 46-A (for medium term) of the Reserve Bank of India Act.                                                                  | The State Government continued guarantee for one year fully and unconditionally for the due repayment of the principal of short term and medium term loans and the interest thereon advanced to the Bank by the Reserve Bank of India. | Rs.<br>Short term<br>50,00,000<br>Medium term<br>30,00,000 | Rs.<br>50,00,000<br>22,57,659                       | During the year under report further short term loan of Rs. 62,50,000 was drawn and a sum of Rs. 47,50,000 was repaid.<br><br>Against the guarantee further medium term loan of Rs. 12,47,000 was drawn and Rs. 16,36,591 was repaid during the year. |
| 3       | Weavers' Co-operative Societies.                                        | Government of Orissa Industries Department Orders No. 2895(X), dated the 23rd February, 1961, No. 2895(Y), dated the 8th March, 1961 and No. 4253(I), dated the 17th March, 1961. | Guarantee running for one year in respect of the loans given by the Reserve Bank of India.                                                                                                                                             | 5,49,300                                                   | 2,22,300                                            |                                                                                                                                                                                                                                                       |

|   |                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           |           |                                                                                                                                                                                                                                                                                                                        |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | <p>Orissa State Co-operative Housing Corporation.</p> <p>Section 38 of the Orissa Co-operative Societies Act, 1951 read with sub-rule (3) of rule 54 of the Orissa Co-operative Societies Rules, 1953. Government of Orissa Development Department Order No. 3310, dated the 24th January, 1959.</p> | <p>Guarantee for the due repayment of the principal and interest on the debenture issued by the Corporation at the rate not exceeding 5 per cent <i>per annum</i> repayable within a period of 15 years. The guarantee is also subject to certain other conditions which <i>inter alia</i> required that the Corporation shall create debenture redemption fund out of its gross profits and assets.</p>                                                                                                                                                                                                                                                                                                                                                            | 25,00,000 | 25,00,000 | <p>The first series of 15 years debenture of 1967-74 for Rs. 25,00,000 carrying interest at 4½ per cent <i>per annum</i> was issued during 1958-59. The Government have further given an interest guarantee of Rs. 16,95,554 to the Corporation and the sum outstanding on that account amounted to Rs. 14,62,500.</p> |
| 5 | <p>The Kalinga Tubes, Ltd.</p> <p>The Bihar and Orissa State Aid to Industries Act, 1923, section 4(6). Government of Orissa, Industries Department Order No. 11661-I, dated the 26th September, 1957 and Indenture of the 6th February, 1960.</p>                                                   | <p>Guarantee for the due repayment of both principal and interest on loan advanced by the Industrial Finance Corporation of India. The loan with the interest at the rate not exceeding 7 per cent <i>per annum</i> is repayable in half-yearly instalments within a period of 5 years, the first instalment being paid on the 2nd January, 1962 and the last on the 2nd July, 1966. The Company has agreed to pay interest at the rate of 1¼ per cent <i>per annum</i> to the Government for the guarantee given to the Corporation. The Company shall open in its name a mortgage redemption (Sinking Fund) Account with the State Bank of India or any other Bank as may be approved by the Government for the repayment on redemption of the mortgage loan.</p> | 97,00,000 | 96,00,000 | <p>The agreement among the State Government, Industrial Finance Corporation of India and the Company has not been executed so far (November, 1961).</p>                                                                                                                                                                |

**GUARANTEES GIVEN BY THE GOVERNMENT OF ORISSA IN RESPECT OF LOANS RAISED BY  
CO-OPERATIVE SOCIETIES AND BANKS, JOINT STOCK COMPANIES, ETC.—*concl'd.***

| Sl. No. | Name of the public or other body for which the guarantee has been given | Reference to the authority covering the guarantee                                                                                                               | Nature and extent of the guarantee given                                                                                                                                                                                                                                                                                                        | Maximum amount guaranteed | Sums guaranteed outstanding on the 31st March, 1961 | Remarks                                                                                                                                                                                                                                                                                                            |
|---------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | 2                                                                       | 3                                                                                                                                                               | 4                                                                                                                                                                                                                                                                                                                                               | 5                         | 6                                                   | 7                                                                                                                                                                                                                                                                                                                  |
| 6       | The Kalinga Industries, Ltd.                                            | Bihar and Orissa State Aid to Industries Act, 1953, Section 4(b).<br>Government of Orissa Industries Department Order No. 2255-I, dated the 7th February, 1958. | Guarantee for the due repayment of both principal and interest at 6 per cent <i>per annum</i> on debenture loan received by the Company from Indian Overseas Bank Limited, Madras. In consideration of the guarantee given by the Government to the Bank the Company has agreed to pay interest to Government at 1½ per cent <i>per annum</i> . | Rs.<br>25,00,000          | Rs.<br>22,00,000                                    | The debenture loan fell due for repayment by end of April, 1961. The bank has allowed extension of time upto the April, 1963 subject to redemption of the amount at the rate of Rs. 1 lakh each month from the January, 1961. The total amount of debenture loan redeemed upto the end of 1960-61 was Rs. 3 lakhs. |

## BALANCE

13. The opening and closing cash balances (including investment of cash balances) during the year under review were as follows :—

|                     |    |       | As on the<br>1st April,<br>1960 | As on the<br>31st March,<br>1961 |
|---------------------|----|-------|---------------------------------|----------------------------------|
| ( Rupees in lakhs ) |    |       |                                 |                                  |
| Cash                | .. | ..    | .. —1,38·82                     | 15·98                            |
| Investments         | .. | ..    | .. 14,01·70                     | 10,77·10                         |
|                     |    | Total | .. 12,62·88                     | 10,93·08                         |

These balances include certain amounts earmarked for specific purposes, the details of which are given in statement No. 3 of Part B—II Accounts.

The cash balance of Rs. 15·98 lakhs (which included Rs. 6,48·06 lakhs earmarked for specific purposes) at the end of the year under report comprised cash in Treasuries (Rs. 11·86 lakhs) and balance in the Reserve Bank of India (Rs. 4·12 lakhs).

Under an agreement with the Reserve Bank of India, the Government of Orissa have to maintain a minimum balance of Rs. 10 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a 'Ways and Means' advance from the Reserve Bank or by selling Treasury Bills to the Public. No Treasury Bills were issued, nor was any 'Ways and Means' advance taken during the year as the balance as reported by the Bank did not fall below the minimum on any weekly settling days.

The investments (Rs. 10,77·10 lakhs) comprised investment of earmarked balances (Rs. 1,92,31 lakhs) and investments out of free balances ( Rs. 8,84·79 lakhs ).

The interest realised during the year on investment of earmarked funds and Cash Balance investment Account was Rs. 10·30 lakhs.

## SUMMARY OF GENERAL FINANCIAL POSITION

14. As indicated in paragraph 6 of this Review, the State has been incurring a series of revenue deficits for the entire Second Five-Year Plan period except for the year 1958-59 in which the Revenue Accounts closed with a surplus of Rs. 1·61 crores. The net total of such deficits from 1st April, 1956 was Rs. 6·25 crores. As this deficit, in effect, involves a corresponding addition to the debt of the State, it may be said that the State has been adding to its burden of interest charges also for meeting expenditure within the Revenue Account.

For expenditure outside the Revenue Account, the resources available to the State Government during and to end of 1960-61, were as follows :—

|                                                                                                                             | ( In crores of Rupees ) |                    |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|
|                                                                                                                             | During                  |                    |
| I—Net additions :—                                                                                                          | 1960-61                 | 1956-57 to 1960-61 |
| (i) Permanent Debt ..                                                                                                       | 3.28                    | 6.37               |
| (ii) Floating Debt ..                                                                                                       | ..                      | ..                 |
| (iii) Loans from the Central Government ..                                                                                  | 8.15                    | 73.16              |
| (iv) Loans from other sources and Unfunded Debt.                                                                            | 0.69                    | 3.24               |
| II. Miscellaneous (excess of Deposits, etc., received by Government over repayments on that account excluding investments). | — 0.98                  | 12.50              |
| III. Decrease (+) / increase (—) in cash balance and investments.                                                           | 1.70                    | — 10.64            |
| Total ..                                                                                                                    | 12.84                   | 84.63              |

An analysis of the expenditure incurred during the year from the resources referred to above is given below :—

|                                                                                                                                                             | ( In crores of Rupees ) |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|
|                                                                                                                                                             | During                  |                    |
| I. Capital expenditure on—                                                                                                                                  | 1960-61                 | 1956-57 to 1960-61 |
| (i) Irrigation and Multipurpose Scheme ..                                                                                                                   | 6.69                    | 46.77              |
| (ii) Other Commercial Departments / Undertakings, Schemes of Government Trading, Industrial Development, Road and Water Transport and Agricultural Schemes. | 1.58                    | 12.54              |
| (iii) Other Capital expenditure—                                                                                                                            |                         |                    |
| (a) Capital Outlay on Works ..                                                                                                                              | 3.04                    | 12.22              |
| (b) Miscellaneous—Capital Outlay on Other Works, Ports, Forests, Improvement of Public Health, and Appropriation to the Contingency Fund.                   | 0.53                    | 2.70               |
| II. Net outgo under Loans and Advances by the State Government i.e., after taking into account repayments of loans.                                         | 0.92                    | 4.15               |
| III. Revenue deficit (+) / Surplus (—)                                                                                                                      | .. 0.8                  | 6.25               |
| Total ..                                                                                                                                                    | 12.84                   | 84.63              |

The capital expenditure on Civil Works amounting to Rs. 3.04 crores during the year under report was on Departments connected with Administrative Services ( Rs. 0.38 crore ), Social and Development Services ( Rs. 0.49 crore ), Miscellaneous ( Rs. 0.6 crore ), Communications ( Rs. 1.22 crores ), New Capital Project ( Rs. 0.75 crore ) and Establishment and Tools and Plant, etc. ( Rs. 0.14 crore ).

## ASSETS AND LIABILITIES

The total liabilities of the State Government under the debt, deposits, etc., heads amounted to Rs. 174.15 crores at the close of the year against Rs. 163.09 crores as on the 1st April, 1960 as detailed below :—

( In crores of Rupees )

|                             | As on<br>1st April, 1960 | As on<br>31st March, 1961 |
|-----------------------------|--------------------------|---------------------------|
| 1. Public Debt ..           | 1,39.89                  | 1,51.60                   |
| 2. Unfunded Debt ..         | 3.01                     | 3.42                      |
| 3. Deposits and Advances .. | 15.80                    | 19.43                     |
| 4. Other heads ..           | 4.39                     | — 0.30                    |
| <b>Total ..</b>             | <b>1,63.09</b>           | <b>1,74.15</b>            |

A detailed account of the debt position of Government has been given in para. 11 of this Review.

In addition to the liabilities mentioned above, the Government have also given guarantees to the extent of Rs. 3.07 crores being the amounts borrowed by some Local Bodies, etc., in the State and out of this an amount of Rs. 2.80 crores was outstanding on the 31st March, 1961.

Against the liabilities shown above, the amounts due to Government together with the cash balance and investments on hand amounted to Rs. 20.28 crores at the close of the year as compared to Rs. 21.06 crores on the 1st April, 1960 as detailed below :—

( In crores of Rupees )

|                                    | As on<br>1st April, 1960 | As on<br>31st March, 1961 |
|------------------------------------|--------------------------|---------------------------|
| 1. Loans and Advances ..           | 8.43                     | 9.35                      |
| 2. Investment of Sinking Funds ..  | 1.51                     | 1.92                      |
| 3. Cash Balance Investment Account | 12.51                    | 8.85                      |
| 4. Cash ..                         | —1.39                    | 0.16                      |
| <b>Total ..</b>                    | <b>21.06</b>             | <b>20.28</b>              |

The net liability of the State which was not covered by any assets of the nature indicated above amounted to Rs. 1,53.87 crores on the 31st March, 1961, as compared with Rs. 1,42.03 crores at the end of the previous year.

The other assets of the State may be grouped in the following categories :—

(1) Revenue-yielding capital assets such as Irrigation Projects, Electricity Undertakings, Multipurpose River Valley Projects, Agricultural Projects, Road and Water Transport Schemes, Water-Supply and Drainage Schemes, Forestry Schemes and Outlay on Minor Ports to the extent of Rs. 1,22.47 crores ( 31st March, 1961 ). The net revenue derived from them during the year amounted to Rs. 1.94 crores and represented 1.58 per cent on the total Capital Outlay.

(2) Other physical assets, such as lands, buildings, communication works, forests, etc., the exact value of which is difficult to ascertain.

(3) Investments in a number of commercial, etc., concerns ( Rs. 3.54 crores, on the 31st March, 1961 ). The total yield from these investments during 1960-61 was Rs. 6.47 lakhs being 0.17 per cent of the total investment. Only 14 concerns out of the total number of 1,266 yielded this return. The details of the investments are given in Appendix I of this Compilation. A review of these investments appears in the Audit Report, 1962.

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**A—GENERAL FINANCE ACCOUNTS**

**PART II—ACCOUNTS**

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No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION  
OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61

| Heads                                         | Amount in<br>thousands<br>of rupees | Percentage<br>of total<br>Revenue | Percentage<br>of total<br>Expenditure |
|-----------------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|
| 1                                             | 2                                   | 3                                 | 4                                     |
| REVENUE                                       |                                     |                                   |                                       |
| Principal heads of Revenue—                   |                                     |                                   |                                       |
| Union Excise duties ..                        | 2,65.04                             | 7.47                              | 7.45                                  |
| Taxes on Income other than Corporation Tax .. | 3,28.09                             | 9.25                              | 9.23                                  |
| Estate Duty ..                                | 11.17                               | 0.32                              | 0.31                                  |
| Taxes on Railway Fares ..                     | 24.55                               | 0.69                              | 0.69                                  |
| Land Revenue ..                               | 2,05.79                             | 5.80                              | 5.79                                  |
| State Excise Duties ..                        | 1,32.73                             | 3.74                              | 3.73                                  |
| Stamps ..                                     | 63.28                               | 1.78                              | 1.78                                  |
| Forest ..                                     | 2,56.04                             | 7.22                              | 7.20                                  |
| Registration ..                               | 17.96                               | 0.51                              | 0.51                                  |
| Taxes on Vehicles ..                          | 82.45                               | 2.32                              | 2.32                                  |
| Sales Tax ..                                  | 3,14.16                             | 8.86                              | 8.84                                  |
| Other Taxes and Duties ..                     | 34.73                               | 0.98                              | 0.98                                  |
| Total—Principal heads ..                      | 17,35.99                            | 48.94                             | 48.83                                 |

No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION  
OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61—*contd.*

| Heads                                                                               | Amount in<br>thousands<br>of rupees | Percentage<br>of total<br>Revenue | Percentage<br>of total<br>Expenditure |
|-------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|
| 1                                                                                   | 2                                   | 3                                 | 4                                     |
| Irrigation Net—Receipts ..                                                          | -10.76                              | -0.30                             | -0.30                                 |
| Debt Services ..                                                                    | 33.69                               | 0.95                              | 0.95                                  |
| Civil Administration ..                                                             | 4,32.22                             | 12.18                             | 12.16                                 |
| Civil Works, Multipurpose River Schemes and<br>Miscellaneous Public Improvements.   | 1,58.68                             | 4.47                              | 4.46                                  |
| Electricity Schemes—Net Receipts ..                                                 | 1,22.60                             | 3.46                              | 3.45                                  |
| Miscellaneous ..                                                                    | 2,56.17                             | 7.22                              | 7.21                                  |
| Contribution and Miscellaneous Adjustments<br>between Central and State Governments | 5,04.67                             | 14.23                             | 14.20                                 |
| Extraordinary Items ..                                                              | 3,14.11                             | 8.85                              | 8.83                                  |
| Grand Total—Revenue ..                                                              | 35,47.37                            | 100.00                            | 99.79                                 |
| <b>EXPENDITURE</b>                                                                  |                                     |                                   |                                       |
| Direct demands on the Revenue—                                                      |                                     |                                   |                                       |
| Taxes on Income other than Corporation Tax ..                                       | 6.05                                | 0.17                              | 0.17                                  |
| Land Revenue ..                                                                     | 1,30.29                             | 3.68                              | 3.67                                  |
| State Excise Duties ..                                                              | 16.97                               | 0.48                              | 0.48                                  |
| Stamps ..                                                                           | 2.07                                | 0.06                              | 0.06                                  |
| Forest ..                                                                           | 99.64                               | 2.81                              | 2.80                                  |
| Registration ..                                                                     | 5.38                                | 0.15                              | 0.15                                  |
| Taxes on Vehicles ..                                                                | 5.44                                | 0.15                              | 0.15                                  |
| Sales Tax ..                                                                        | 6.38                                | 0.18                              | 0.18                                  |
| Other Taxes and Duties ..                                                           | 82                                  | 0.02                              | 0.02                                  |
| Total—Direct demands ..                                                             | 2,73.04                             | 7.70                              | 7.68                                  |

No. 1—STATEMENT SHOWING THE PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE FOR THE YEAR 1960-61—*Concl.*

| Heads                                                                         | Amount in thousands of rupees | Percentage of total Revenue | Percentage of total Expenditure |
|-------------------------------------------------------------------------------|-------------------------------|-----------------------------|---------------------------------|
| 1                                                                             | 2                             | 3                           | 4                               |
| Irrigation ..                                                                 | 59,75                         | 1.68                        | 1.68                            |
| Debt Services ..                                                              | 3,27,13                       | 9.22                        | 9.20                            |
| Civil Administration ..                                                       | 17,94,28                      | 50.58                       | 50.47                           |
| Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements | 4,15,90                       | 11.73                       | 11.70                           |
| Electricity Schemes ..                                                        | 44,61                         | 1.26                        | 1.26                            |
| Miscellaneous ..                                                              | 3,33,50                       | 9.40                        | 9.38                            |
| Extraordinary Items ..                                                        | 3,06,16                       | 8.63                        | 8.61                            |
| Capital Expenditure within the Revenue Accounts                               | 63                            | 0.02                        | 0.02                            |
| Grand Total—Expenditure on Revenue Account..                                  | 35,55,00                      | 100.22                      | 100.00                          |

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

| Heads of Revenue                               | Actuals for 1960-61 | Heads of Expenditure                         | Actuals for 1960-61 |             |         |          |             |          | Grand Total |
|------------------------------------------------|---------------------|----------------------------------------------|---------------------|-------------|---------|----------|-------------|----------|-------------|
|                                                |                     |                                              | Non-Plan            |             | Plan    |          | Total       |          |             |
|                                                |                     |                                              | Charged             | Voted       | Charged | Voted    | Non-Plan    | Plan     |             |
| 1                                              | 2                   | 3                                            | 4                   | 5           | 6       | 7        | 8           | 9        | 10          |
| A—PRINCIPAL HEADS OF REVENUE                   | Rs.                 |                                              | Rs.                 | Rs.         | Rs.     | Rs.      | Rs.         | Rs.      | Rs.         |
| II—Union Excise Duties                         | 2,65,04,000         | 2—Union Excise Duties,                       | ..                  | ..          | ..      | ..       | ..          | ..       | ..          |
| IV—Taxes on Income other than Corporation Tax. | 3,28,08,983         | 4—Taxes on Income other than Corporation Tax | ..                  | 6,04,733    | ..      | ..       | 6,04,733    | ..       | 6,04,733    |
| V—Estate Duty                                  | 11,17,000           | 5—Estate Duty ..                             | ..                  | ..          | ..      | ..       | ..          | ..       | ..          |
| V—B—Taxes on Railway Fares.                    | 24,55,000           | 5—B—Taxes on Railway Fares                   | ..                  | ..          | ..      | ..       | ..          | ..       | ..          |
| VII—Land Revenue ..                            | 2,05,79,489         | 7—Land Revenue                               | ..                  | 1,28,45,890 | ..      | 1,43,532 | 1,28,45,890 | 1,43,532 | 1,30,29,422 |

|                              |             |              |                            |              |             |    |           |    |             |           |    |             |
|------------------------------|-------------|--------------|----------------------------|--------------|-------------|----|-----------|----|-------------|-----------|----|-------------|
| VIII—State Duties,           | Excise      | 1,32,73,146  | 8—State Duties,            | Excise       | 16,96,492   | .. | ..        | .. | 16,96,492   | ..        | .. | 16,96,492   |
| IX—Stamps                    | ..          | 63,28,278    | 9—Stamps                   | ..           | 2,06,852    | .. | ..        | .. | 2,06,852    | ..        | .. | 2,06,852    |
| X—Forest                     | ..          | 2,56,04,121  | 10—Forest                  | ..           | 85,91,590   | .. | 13,69,394 | .. | 85,94,424   | 13,69,394 | .. | 99,63,818   |
| XI—Registration              | ..          | 17,95,520    | 11—Registration            | ..           | 5,38,163    | .. | ..        | .. | 5,38,163    | ..        | .. | 5,38,163    |
| XII—Taxes on Vehicles,       | Vehi- cles, | 82,44,826    | 12—Taxes on Vehicles,      | on Vehicles, | 5,44,285    | .. | ..        | .. | 5,44,285    | ..        | .. | 5,44,285    |
| XII—A—Sales Tax              | ..          | 3,14,15,744  | 12—A—Sales Tax             | ..           | 6,38,235    | .. | ..        | .. | 6,38,235    | ..        | .. | 6,38,235    |
| XIII—Other Taxes and Duties, | Taxes       | 34,72,999    | 13—Other Taxes and Duties, | ..           | 82,302      | .. | ..        | .. | 82,302      | ..        | .. | 82,302      |
| Total                        | ..          | 17,35,99,106 | Total                      | ..           | 2,57,88,542 | .. | 15,12,926 | .. | 2,57,91,376 | 15,12,926 | .. | 2,73,04,302 |

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

| Heads of Revenue                                                                        | Actuals for 1960-61 | Heads of Expenditure                                                       | Actuals for 1960-61 |           |         |          |           |          | Grand Total |
|-----------------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------|---------------------|-----------|---------|----------|-----------|----------|-------------|
|                                                                                         |                     |                                                                            | Non-Plan            |           | Plan    |          | Total     |          |             |
|                                                                                         |                     |                                                                            | Charged             | Voted     | Charged | Voted    | Non-Plan  | Plan     |             |
| 1                                                                                       | 2                   | 3                                                                          | 4                   | 5         | 6       | 7        | 8         | 9        | 10          |
| C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS                                 | Rs.                 | C—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS | Rs.                 | Rs.       | Rs.     | Rs.      | Rs.       | Rs.      | Rs.         |
| XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial) Gross receipts. | 17,10,050           | 17—on Irrigation works (Commercial)                                        | 15,75,336           | ..        | ..      | ..       | 15,75,336 | ..       | 15,75,336   |
| Working Expenses                                                                        | -31,01,928          |                                                                            |                     |           |         |          |           |          |             |
| Net Receipts                                                                            | -13,91,878          |                                                                            |                     |           |         |          |           |          |             |
| Deduct—                                                                                 |                     |                                                                            |                     |           |         |          |           |          |             |
| XVIII—Irrigation, Navigation, Embankment and Drainage works (Non-commercial).           | 3,17,482            | 18—Other Revenue Expenditure financed from Ordinary Revenues               | ..                  | 38,31,833 | ..      | 5,67,150 | 38,31,833 | 5,67,150 | 43,98,983   |
| Total                                                                                   | -10,76,396          | Total                                                                      | 15,75,336           | 38,31,833 | ..      | 5,67,150 | 54,07,169 | 5,67,150 | 59,74,319   |

|                                |                                                          |             |             |    |             |    |             |             |             |
|--------------------------------|----------------------------------------------------------|-------------|-------------|----|-------------|----|-------------|-------------|-------------|
| E—DEBT SERVICES                | E—DEBT SERVICES                                          |             |             |    |             |    |             |             |             |
| XX—Interest                    | 22—Interest on Debt and other Obligations.               | 33,68,685   | 1,70,48,253 | .. | ..          | .. | 1,70,48,253 | ..          | 1,70,48,253 |
|                                | 23—Appro pri a tion for Reduc tion or Avoidance of Debt. |             | 1,56,64,902 | .. | ..          | .. | 1,56,64,902 | ..          | 1,56,64,902 |
| Total ..                       | Total ..                                                 | 33,68,685   | 3,27,13,155 | .. | ..          | .. | 3,27,13,155 | ..          | 3,27,13,155 |
| F—CIVIL ADMINISTRATION.        | F—CIVIL ADMINISTRATION.                                  |             |             |    |             |    |             |             |             |
| XXI—Administration of Justice. | 25—General Administration.                               | ..          | 5,40,750    | .. | 2,60,61,901 | .. | 2,66,02,651 | 21,83,536   | 2,87,86,187 |
| XXII—Jails                     | 27—Administration of Justice.                            | 7,86,143    | 6,18,038    | .. | 24,00,900   | .. | 30,18,938   | ..          | 30,18,938   |
| XXIII—Police                   | 28—Jails                                                 | 1,31,033    | ..          | .. | 27,81,332   | .. | 27,81,332   | 1,39,078    | 29,20,410   |
| XXIV—Ports and Pilotage.       | 29—Police                                                | 2,34,780    | 527         | .. | 1,97,98,098 | .. | 1,97,98,625 | ..          | 1,97,98,625 |
|                                | 30—Ports and Pilotage.                                   | 62,216      | ..          | .. | 89,932      | .. | 89,932      | ..          | 89,932      |
|                                | 36—Scientific Departments.                               | ..          | ..          | .. | 3,06,330    | .. | 3,06,330    | 8,87,194    | 11,93,524   |
| XXV—Education                  | 37—Education                                             | 1,28,53,676 | 117         | .. | 2,55,85,961 | .. | 2,55,86,078 | 1,77,06,666 | 4,32,92,744 |

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

| Heads of Revenue                 | Actuals for 1960-61 | Heads of Expenditure         | Actuals for 1960-61 |              |     |             |              |             |              |  |  |  | Grand Total |       |
|----------------------------------|---------------------|------------------------------|---------------------|--------------|-----|-------------|--------------|-------------|--------------|--|--|--|-------------|-------|
|                                  |                     |                              | Non-Plan            |              |     |             |              | Plan        |              |  |  |  |             | Total |
|                                  |                     |                              | Charged             | Voted        |     | Charged     | Voted        | Non-Plan    | Plan         |  |  |  |             |       |
| 1                                | 2                   | 3                            | 4                   | 5            | 6   | 7           | 8            | 9           | 10           |  |  |  |             |       |
|                                  | Rs.                 |                              | Rs.                 | Rs.          | Rs. | Rs.         | Rs.          | Rs.         | Rs.          |  |  |  | Rs.         |       |
| XXVII—Medical                    | 46,17,794           | 38—Medical                   | ..                  | 91,62,692    | ..  | 78,10,612   | 91,62,692    | 78,10,612   | 1,69,73,304  |  |  |  |             |       |
| XXVIII—Public Health             | 20,09,278           | 39—Public Health             | ..                  | 52,00,295    | ..  | 37,23,984   | 52,00,295    | 37,23,984   | 89,24,279    |  |  |  |             |       |
| XXIX—Agriculture                 | 24,74,620           | 40—Agriculture               | ..                  | 42,05,941    | ..  | 62,35,886   | 42,05,941    | 62,35,886   | 1,04,41,827  |  |  |  |             |       |
| XXX—Animal Husbandry             | 4,92,652            | 41—Animal Husbandry          | ..                  | 31,03,850    | ..  | 31,99,340   | 31,03,850    | 31,99,340   | 63,03,220    |  |  |  |             |       |
| XXXI—Co-operation                | 6,22,980            | 42—Co-operation              | 39                  | 16,08,937    | ..  | 27,42,783   | 16,08,976    | 27,42,783   | 43,51,759    |  |  |  |             |       |
| XXXII—Industries and Supplies    | 61,31,673           | 43—Industries and Supplies   | 36,082              | 13,47,186    | ..  | 46,32,895   | 13,43,268    | 46,32,895   | 60,16,163    |  |  |  |             |       |
| XXXIII—Miscellaneous Departments | 1,28,04,879         | 47—Miscellaneous Departments | ..                  | 59,16,606    | ..  | 2,14,00,432 | 59,16,606    | 2,14,00,432 | 2,73,17,038  |  |  |  |             |       |
| Total                            | 4,32,21,724         | Total                        | 11,95,553           | 10,75,69,991 | ..  | 7,06,62,406 | 10,87,65,544 | 7,05,62,406 | 17,94,27,950 |  |  |  |             |       |

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

| Heads of Revenue                | Actuals for 1960-61 | Heads of Expenditure         | Actuals for 1960-61 |              |         |             |         |              |      |             |      |              | Grand Total |       |
|---------------------------------|---------------------|------------------------------|---------------------|--------------|---------|-------------|---------|--------------|------|-------------|------|--------------|-------------|-------|
|                                 |                     |                              | Non-Plan            |              | Plan    |             |         | Total        |      |             | Plan | Non-Plan     |             | Total |
|                                 |                     |                              | Charged             | Voted        | Charged | Voted       | Charged | Voted        | Plan |             |      |              |             |       |
| 1                               | 2                   | 3                            | 4                   | 5            | 6       | 7           | 8       | 9            | 10   | Rs.         | Rs.  |              |             |       |
| XXVII—Medical                   | 46,17,794           | 38—Medical                   | ..                  | 91,62,692    | ..      | 78,10,612   | ..      | 91,62,692    | ..   | 78,10,612   | ..   | 1,69,73,304  |             |       |
| XXVIII—Public Health            | 20,09,278           | 39—Public Health             | ..                  | 52,00,295    | ..      | 37,23,984   | ..      | 52,00,295    | ..   | 37,23,984   | ..   | 89,24,279    |             |       |
| XXIX—Agriculture                | 24,74,620           | 40—Agriculture               | ..                  | 42,05,941    | ..      | 62,35,886   | ..      | 42,05,941    | ..   | 62,35,886   | ..   | 1,04,41,827  |             |       |
| XXX—Animal Husbandry            | 4,92,652            | 41—Animal Husbandry          | ..                  | 31,03,880    | ..      | 31,99,340   | ..      | 31,03,880    | ..   | 31,99,340   | ..   | 63,03,220    |             |       |
| XXXI—Co-operation               | 6,22,980            | 42—Co-operation              | 39                  | 16,08,937    | ..      | 27,42,783   | ..      | 16,08,976    | ..   | 27,42,783   | ..   | 43,51,759    |             |       |
| XXXII—Industries and Supplies   | 61,31,673           | 43—Industries and Supplies   | 36,082              | 13,47,186    | ..      | 46,32,895   | ..      | 13,83,268    | ..   | 46,32,895   | ..   | 60,16,163    |             |       |
| XXXVI—Miscellaneous Departments | 1,28,04,879         | 47—Miscellaneous Departments | ..                  | 59,16,606    | ..      | 2,14,00,432 | ..      | 59,16,606    | ..   | 2,14,00,432 | ..   | 2,73,17,038  |             |       |
| Total                           | 4,32,21,724         | Total                        | 11,95,553           | 10,75,69,991 | ..      | 7,06,62,406 | ..      | 10,87,65,541 | ..   | 7,06,62,406 | ..   | 17,94,27,950 |             |       |

|                                                                                              |                                                                                              |             |           |             |        |             |             |             |             |
|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-------------|-----------|-------------|--------|-------------|-------------|-------------|-------------|
| H-CIVIL WORKS.<br>MULTIPURPOSE<br>RIVER SCHEMES<br>AND MISCELLANEOUS<br>PUBLIC IMPROVEMENTS. | H-CIVIL WORKS.<br>MULTIPURPOSE<br>RIVER SCHEMES AND<br>MISCELLANEOUS PUBLIC<br>IMPROVEMENTS. | 60,79,280   | 2,51,404  | 2,09,58,560 | 19,915 | 1,12,91,445 | 2,12,09,964 | 1,13,11,360 | 3,25,21,324 |
| XXXIX—Civil Works                                                                            | 50—Civil Works                                                                               |             |           |             | ..     | ..          | 26,64,338   | ..          | 26,64,338   |
| XL-A—Receipts from<br>Multipurpose River<br>Schemes.                                         | 51-A—Interest on<br>Capital Outlay<br>on Multipurpose<br>River Schemes.                      | 97,89,280   | 26,64,338 | ..          | ..     | ..          | 54,68,520   | 9,36,065    | 64,04,585   |
|                                                                                              | 51-B—Other Revenue<br>Expenditure<br>connected with<br>Multipurpose<br>River Schemes.        |             | ..        | 54,68,520   | ..     | 9,36,065    |             |             |             |
| Total ..                                                                                     | Total ..                                                                                     | 1,58,68,560 | 29,15,742 | 2,64,27,080 | 19,915 | 1,22,27,510 | 2,93,42,822 | 1,22,47,425 | 4,15,90,247 |

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

| Heads of Revenue                       | Actuals for 1960-61 | Heads of Expenditure                                               | Actuals for 1960-61 |       |         |       |           |       |         |           |         |       | Grand Total |
|----------------------------------------|---------------------|--------------------------------------------------------------------|---------------------|-------|---------|-------|-----------|-------|---------|-----------|---------|-------|-------------|
|                                        |                     |                                                                    | Non-Plan            |       |         |       |           | Plan  |         |           |         |       |             |
|                                        |                     |                                                                    | Charged             | Voted | Charged | Voted | Charged   | Voted | Charged | Voted     | Charged | Voted |             |
| 1                                      | 2                   | 3                                                                  | 4                   | 5     | 6       | 7     | 8         | 9     | 10      |           |         |       |             |
|                                        | Rs.                 |                                                                    | Rs.                 | Rs.   | Rs.     | Rs.   | Rs.       | Rs.   | Rs.     | Rs.       | Rs.     | Rs.   | Rs.         |
| <b>I—ELECTRICITY SCHEMES.</b>          |                     | <b>I—ELECTRICITY SCHEMES</b>                                       |                     |       |         |       |           |       |         |           |         |       |             |
| XLI—Receipts from Electricity Schemes. |                     | 52—Interest on Capital outlay on Electricity Schemes.              | 44,50,559           | ..    | ..      | ..    | 44,50,559 | ..    | ..      | 44,50,559 | ..      | ..    | 44,50,559   |
| Gross Receipts                         | 3,00,75,855         |                                                                    |                     |       |         |       |           |       |         |           |         |       |             |
| <i>Deduct—</i>                         |                     |                                                                    |                     |       |         |       |           |       |         |           |         |       |             |
| Working Expenses                       | 1,78,16,214         | 52-A—Other Revenue Expenditure connected with Electricity Schemes. | ..                  | 9,811 | ..      | ..    | 9,811     | ..    | ..      | 9,811     | ..      | ..    | 9,811       |
| Net Receipts                           | 1,22,59,641         |                                                                    |                     |       |         |       |           |       |         |           |         |       |             |
| Total                                  | 1,22,59,641         | Total                                                              | 44,50,559           | 9,811 | ..      | ..    | 44,60,370 | ..    | ..      | 44,60,370 | ..      | ..    | 44,60,370   |

| J—MISCELLANEOUS                                       |             | J—MISCELLANEOUS |             |    |           |             |           |             |
|-------------------------------------------------------|-------------|-----------------|-------------|----|-----------|-------------|-----------|-------------|
| XLIII—Transfers from Famine Relief Fund.              | ..          | 50,00,000       | 60,72,428   | .. | ..        | 1,10,72,428 | ..        | 1,10,72,428 |
| XLIV—Receipts in aid of superannuation.               | 2,65,116    | ..              | 1,23,089    | .. | ..        | 1,23,089    | ..        | 1,23,089    |
|                                                       |             | ..              | 2,88,133    | .. | ..        | 2,88,133    | ..        | 2,88,133    |
|                                                       |             | 23,928          | 35,18,656   | .. | ..        | 35,42,584   | ..        | 35,42,584   |
| XLV—Stationery and Printing.                          | 3,35,716    | ..              | 42,45,537   | .. | 4,99,723  | 42,45,537   | 4,99,723  | 47,45,260   |
| XLVI—Miscellaneous                                    | 2,11,23,444 | ..              | 1,17,22,456 | .. | 18,55,902 | 1,17,22,456 | 18,55,902 | 1,35,78,358 |
| XLVI—A—Receipts from Road and Water Transport Schemes | ..          |                 |             |    |           |             |           |             |
| Gross Receipts                                        | 1,28,65,631 |                 |             |    |           |             |           |             |
| Deduct—Working expenses.                              | —89,72,646  |                 |             |    |           |             |           |             |
| Net Receipts                                          | 38,92,985   |                 |             |    |           |             |           |             |
| Total                                                 | 2,56,17,261 | 50,23,928       | 2,59,70,299 | .. | 23,55,625 | 3,09,94,227 | 23,55,625 | 3,33,49,852 |



| M—EXTRAORDINARY ITEMS                                                                                               | M—EXTRAORDINARY ITEMS |                                                                                              |              |        |              |              |              |              |
|---------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------|--------------|--------|--------------|--------------|--------------|--------------|
| LI—Extraordinary Receipts.                                                                                          | 1,72,02,566           | 63—Extraordinary Charges.                                                                    | 56,119       | ..     | ..           | 56,119       | ..           | 56,119       |
|                                                                                                                     |                       | 63-A—Expenditure connected with Post-war Planning and Development.                           | 2,49,100     | ..     | 12,69,611    | 2,49,100     | 12,69,611    | 15,18,711    |
| LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works. | 1,42,08,671           | 63-B—Community Development Projects, National Extension Service and Local Development Works. | 34,98,580    | ..     | 2,55,30,460  | 34,98,580    | 2,55,30,460  | 2,90,29,040  |
| LI-B—Civil Defence..                                                                                                | 20                    | 64-B—Civil Defence.                                                                          | 12,357       | ..     | ..           | 12,357       | ..           | 12,357       |
| Total ..                                                                                                            | 3,14,11,257           | Total ..                                                                                     | 38,16,156    | ..     | 2,68,00,071  | 38,16,156    | 2,68,00,071  | 3,05,16,227  |
|                                                                                                                     |                       | Total—Revenue expenditure.                                                                   | 19,34,13,712 | 19,915 | 11,41,25,688 | 24,12,90,819 | 11,41,45,603 | 35,54,36,422 |

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

| Heads of Revenue | Actuals for 1960-61 | Heads of expenditure                                                                                                     | Actuals for 1960-61 |              |         |              |              |              |              |          |         |              | Grand Total |
|------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------|---------------------|--------------|---------|--------------|--------------|--------------|--------------|----------|---------|--------------|-------------|
|                  |                     |                                                                                                                          | Non-plan            |              | Plan    |              | Total        |              | Non-plan     |          | Plan    |              |             |
|                  |                     |                                                                                                                          | Charged             | Voted        | Charged | Voted        | Charged      | Voted        | Charged      | Voted    | Charged | Voted        |             |
| 1                | 2                   | 3                                                                                                                        | 4                   | 5            | 6       | 7            | 8            | 9            | 10           |          |         |              |             |
|                  |                     |                                                                                                                          | Rs.                 | Rs.          | Rs.     | Rs.          | Rs.          | Rs.          | Rs.          | Rs.      | Rs.     | Rs.          |             |
|                  |                     |                                                                                                                          | ..                  | 63,247       | ..      | ..           | 63,247       | ..           | ..           | 63,247   | ..      | 63,247       |             |
|                  |                     | <i>Capital Expenditure within the Revenue Account, JJ, 55-A—Commutation of Pensions financed from Ordinary Revenues.</i> | ..                  | 63,247       | ..      | ..           | 63,247       | ..           | ..           | 63,247   | ..      | 63,247       |             |
|                  |                     | Total ..                                                                                                                 | ..                  | 63,247       | ..      | ..           | 63,247       | ..           | ..           | 63,247   | ..      | 63,247       |             |
| Total—Revenue .. | 35,47,37,188        | Total—Expenditure on Revenue Account.                                                                                    | 4,78,77,107         | 19,34,76,959 | 19,915  | 11,41,25,688 | 24,13,54,066 | 11,41,45,603 | 35,54,99,669 |          |         |              |             |
|                  |                     | Total—Revenue ..                                                                                                         | ..                  | ..           | ..      | ..           | ..           | ..           | ..           | ..       | ..      | 35,47,37,188 |             |
|                  |                     | Deficit (—) ..                                                                                                           | ..                  | ..           | ..      | ..           | ..           | ..           | ..           | ..       | ..      | 7,62,481     |             |
|                  |                     | Capital Expenditure outside the Revenue Account                                                                          | ..                  | ..           | ..      | ..           | ..           | ..           | ..           | ..       | ..      | 3,14,218     |             |
|                  |                     | XX—Capital Outlay on Forests.                                                                                            | ..                  | ..           | ..      | 3,14,218     | ..           | 3,14,218     | ..           | 3,14,218 | ..      | 3,14,218     |             |

|                                                                                                                           |       |           |           |    |           |             |             |             |
|---------------------------------------------------------------------------------------------------------------------------|-------|-----------|-----------|----|-----------|-------------|-------------|-------------|
| CC-68—Cons-<br>truction of Irri-<br>gation, Navi-<br>gation, Embank-<br>ment and<br>Drainage Works<br>(Commercial).       | ..    | ..        | ..        | .. | ..        | 78,68,313   | 78,68,313   | 78,68,313   |
| CC-68 A—Cons-<br>truction of<br>Irrigation, Navi-<br>gation, Embank-<br>ment and Drain-<br>age Works (Non-<br>Commercial) | ..    | 3,22,520  | ..        | .. | 3,22,520  | 31,56,291   | 31,56,291   | 34,78,811   |
| FF-70—Capital<br>Outlay on<br>improvement of<br>Public Health.                                                            | ..    | ..        | ..        | .. | ..        | 13,74,246   | 13,74,246   | 13,74,246   |
| FF-71—Capital<br>Outlay on<br>Schemes of<br>Agricultural<br>Improvement<br>and Research.                                  | ..    | ..        | 16,268    | .. | ..        | 38,82,174   | 38,98,442   | 38,98,442   |
| FF-72—Capital<br>Outlay on<br>Industrial<br>Development.                                                                  | ..    | 4,86,338  | 13,260    | .. | 4,86,338  | 21,74,295   | 21,74,295   | 26,60,633   |
| FF-73—Capital<br>Outlay on Ports.                                                                                         | ..    | ..        | ..        | .. | ..        | 5,09,921    | 5,09,921    | 5,09,921    |
| HH-80—A—<br>Capital Outlay<br>on Multipurpose<br>River Schemes.                                                           | ..    | ..        | ..        | .. | ..        | 5,55,99,475 | 5,55,99,475 | 5,55,99,475 |
| HH-81—Capital<br>Account of Civil<br>Works outside the<br>Revenue Account.                                                | 4,050 | 44,61,863 | 12,00,289 | .. | 44,65,913 | 2,58,82,996 | 2,58,82,996 | 3,03,48,909 |
| II-81—A—Capital<br>Outlay on<br>Electricity<br>Schemes.                                                                   | ..    | ..        | ..        | .. | ..        | 82,28,557   | 82,28,557   | 82,28,557   |

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

| Heads of Revenue | Actuals for 1960-61 | Heads of Expenditure                                                                    | Actuals for 1960-61 |              |           |              |              |              |          |           |              |       | Grand Total |
|------------------|---------------------|-----------------------------------------------------------------------------------------|---------------------|--------------|-----------|--------------|--------------|--------------|----------|-----------|--------------|-------|-------------|
|                  |                     |                                                                                         | Non-Plan            |              | Plan      |              | Total        |              | Non-plan |           | Plan         |       |             |
|                  |                     |                                                                                         | Charged             | Voted        | Charged   | Voted        | Charged      | Voted        | Charged  | Voted     | Charged      | Voted |             |
| 1                | 2                   | 3                                                                                       | 4                   | 5            | 6         | 7            | 8            | 9            | 10       |           |              |       |             |
|                  | Rs.                 |                                                                                         | Rs.                 | Rs.          | Rs.       | Rs.          | Rs.          | Rs.          | Rs.      | Rs.       | Rs.          |       |             |
|                  |                     | JJ-82—Capital Account other works outside the Revenue Account.                          | ..                  | 10,04,167    | ..        | 20,87,364    | 10,04,167    | 20,87,364    | ..       | 20,87,364 | 30,91,531    |       |             |
|                  |                     | JJ-82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account. | ..                  | 7,18,993     | ..        | ..           | 7,18,993     | ..           | ..       | ..        | 7,18,993     |       |             |
|                  |                     | JJ-85A—Capital Outlay on Schemes of Government Trading.                                 | ..                  | 3,16,560     | ..        | ..           | 3,16,560     | ..           | ..       | ..        | 3,16,560     |       |             |
|                  |                     | Total ..                                                                                | 4,050               | 73,10,441    | 12,29,817 | 10,98,64,301 | 73,14,491    | 11,10,94,118 | ..       | ..        | 11,84,08,609 |       |             |
| Total—Revenue .. | 35,47,37,188        | Total Expenditure                                                                       | 4,78,81,157         | 20,07,87,400 | 12,49,732 | 22,39,89,989 | 24,86,68,557 | 22,52,39,721 | ..       | ..        | 47,39,08,278 |       |             |

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

|                                                            | Actuals for 1960-61 |                     | Total               |
|------------------------------------------------------------|---------------------|---------------------|---------------------|
|                                                            | Charged             | Voted               |                     |
|                                                            | Rs.                 | Rs.                 | Rs.                 |
| Expenditure on Revenue Account (a)                         | 4,81,88,822         | 33,72,03,635        | 38,53,92,457        |
| Expenditure outside the Revenue Account                    | 12,33,867           | 11,71,74,742        | 11,84,08,609        |
| Disbursement under Public Debt and Loans and Advances (b). | 4,98,09,457         | 1,81,13,173         | 6,79,22,630         |
| <b>Total</b>                                               | <b>9,92,32,146</b>  | <b>47,24,91,550</b> | <b>57,17,23,696</b> |

|                                                   | Charged expenditure | Voted expenditure   |
|---------------------------------------------------|---------------------|---------------------|
|                                                   | Rs.                 | Rs.                 |
| (a) The figures have been arrived at as follows.— |                     |                     |
| Total expenditure as in Account No. 2.            | 4,78,97,022         | 30,76,02,647        |
| <i>Add—Working Expenses of—</i>                   |                     |                     |
| Irrigation ..                                     | ..                  | 31,03,928           |
| Electricity Schemes ..                            | ..                  | 1,78,16,214         |
| Other concerns ..                                 | 2,91,800            | 86,80,846           |
| <b>Total</b> ..                                   | <b>4,81,88,822</b>  | <b>33,72,03,635</b> |

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

*N.—Public debt—*

|                                       |             |    |
|---------------------------------------|-------------|----|
| Permanent Debt ..                     | ..          | .. |
| Floating Debt ..                      | ..          | .. |
| Loans from the Central Government. .. | 4,91,12,605 | .. |
| Other Loans ..                        | 6,96,852    | .. |

*P—Loans and Advances by State Governments*

|                                                |                    |                    |
|------------------------------------------------|--------------------|--------------------|
| Loans to local Funds, Private Parties, etc. .. | ..                 | 1,71,22,842        |
| Loans to Government Servants ..                | ..                 | 9,90,331           |
| <b>Total</b> ..                                | <b>4,98,09,457</b> | <b>1,81,13,173</b> |

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

| Heads                                                                                                                            | Actuals for<br>1960-61 |
|----------------------------------------------------------------------------------------------------------------------------------|------------------------|
|                                                                                                                                  | Rs.                    |
| <b>A—PRINCIPAL HEADS OF REVENUE—</b>                                                                                             |                        |
| <b>II—UNION EXCISE DUTIES—</b>                                                                                                   |                        |
| Additional duties of Excise under the Additional duties of Excise<br>(Goods of Special Importance) Act, 1957 assigned to States. | 1,01,13,000            |
| Share of net proceeds assigned to States                                                                                         | 1,63,91,000            |
| Total                                                                                                                            | <u>2,65,04,000</u>     |
| <b>IV—TAXES ON INCOME OTHER THAN CORPORATION TAX—</b>                                                                            |                        |
| Taxes on Agricultural Income                                                                                                     | 3,71,645               |
| Share of net proceeds assigned to States                                                                                         | 3,24,44,000            |
| <i>Deduct—Refunds</i>                                                                                                            | —6,662                 |
| Total                                                                                                                            | <u>3,28,08,983</u>     |
| <b>V—ESTATE DUTY—</b>                                                                                                            |                        |
| <b>I—Estate Duty on Agricultural Land—</b>                                                                                       |                        |
| Share of net proceeds assigned to States                                                                                         | 1,000                  |
| <b>II—Estate Duty on property other than Agricultural Land—</b>                                                                  |                        |
| Share of net proceeds assigned to States                                                                                         | 11,16,000              |
| Total                                                                                                                            | <u>11,17,000</u>       |
| <b>V-B—TAXES ON RAILWAY FARES—</b>                                                                                               |                        |
| Share of net proceeds assigned to States                                                                                         | 24,55,000              |
| Total                                                                                                                            | <u>24,55,000</u>       |
| <b>VII—LAND REVENUE—</b>                                                                                                         |                        |
| Ordinary Revenue                                                                                                                 | 1,77,60,247            |
| Sale of Government Estates                                                                                                       | 12,523                 |
| Sale-proceeds of wastelands and redemption of land tax                                                                           | 2,77,038               |
| Recoveries on account of survey and settlement charges                                                                           | 12,334                 |
| Rents, etc., of fisheries                                                                                                        | 1,94,871               |
| Recovery of cost of maintenance of boundary pillars                                                                              | 8,664                  |
| Rates and cesses on land                                                                                                         | 3,10,997               |
| Recoveries of overpayments                                                                                                       | 16,297                 |
| Collection of payments for services rendered                                                                                     | 28,058                 |
| Miscellaneous                                                                                                                    | 24,69,547              |
| <i>Deduct—Portion of Land Revenue due to Irrigation Works</i>                                                                    | —5,02,656              |
| <i>Deduct—Refunds</i>                                                                                                            | —8,431                 |
| Total                                                                                                                            | <u>2,05,79,489</u>     |

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

| Heads                                                                                        | Actuals for<br>1960-61 |
|----------------------------------------------------------------------------------------------|------------------------|
| Rs.                                                                                          |                        |
| VIII—STATE ENCISE DUTIES—                                                                    |                        |
| Country spirits .. ..                                                                        | 84,12,256              |
| Country fermented liquor .. ..                                                               | 4,21,694               |
| Malt liquor .. ..                                                                            | 1,469                  |
| Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits). | 9,30,439               |
| Receipts from commercial spirits, including denatured spirits and medicated wines.           | 1,35,110               |
| Opium .. ..                                                                                  | 3,39,957               |
| Duties on medicinal and toilet preparations containing alcohol, Opium, etc.                  | 8,930                  |
| Hemp and other drugs .. ..                                                                   | 25,81,660              |
| Fines, confiscations and miscellaneous .. ..                                                 | 4,41,360               |
| Recoveries of overpayments .. ..                                                             | 1,019                  |
| <i>Deduct</i> —Refunds .. ..                                                                 | —748                   |
| Total .. ..                                                                                  | <u>1,32,73,146</u>     |
| X—STAMPS—                                                                                    |                        |
| A—Non-judicial—                                                                              |                        |
| Sale of stamps .. ..                                                                         | 35,97,765              |
| Duty on impressing documents .. ..                                                           | 3,857                  |
| Fines and penalties .. ..                                                                    | 10,010                 |
| Miscellaneous .. ..                                                                          | 278                    |
| <i>Deduct</i> —Refunds .. ..                                                                 | —10,761                |
| Total—A—Non-Judicial .. ..                                                                   | <u>36,01,149</u>       |
| B—Judicial—                                                                                  |                        |
| (i) Court fees—                                                                              |                        |
| Court fees realised in stamps .. ..                                                          | 26,24,168              |
| <i>Deduct</i> —Refunds .. ..                                                                 | —4,617                 |
| (ii) Other Receipts—                                                                         |                        |
| Sale of stamps .. ..                                                                         | 1,04,471               |
| Fines and penalties .. ..                                                                    | 3,060                  |
| Miscellaneous .. ..                                                                          | 47                     |
| Total—B—Judicial .. ..                                                                       | <u>27,27,129</u>       |
| Grand Total .. ..                                                                            | <u>63,28,278</u>       |

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

| Heads                                                                          | Actuals for<br>1960-61 |
|--------------------------------------------------------------------------------|------------------------|
|                                                                                | Rs.                    |
| <b>X—FOREST—</b>                                                               |                        |
| Timber and other produce removed from the forests by Government Agency.        | 29,16,640              |
| Timber and other produce removed from the forests by consumers and purchasers. | 2,11,73,566            |
| Drift and waif wood and confiscated forest produce ..                          | 84,461                 |
| Receipts from the management of <i>ex-Zamindari</i> Estates ..                 | 27,112                 |
| Miscellaneous .. ..                                                            | 11,98,882              |
| Subventions from the Government of India for Development Schemes.              | 2,14,000               |
| <i>Deduct—Refunds</i> .. ..                                                    | —10,540                |
| Total ..                                                                       | 2,56,04,121            |
| <b>XI—REGISTRATION—</b>                                                        |                        |
| Fees for registering documents .. ..                                           | 16,89,640              |
| Fees for copies of registered documents .. ..                                  | 29,598                 |
| Miscellaneous .. ..                                                            | 76,651                 |
| <i>Deduct—Refunds</i> .. ..                                                    | —369                   |
| Total ..                                                                       | 17,95,520              |
| <b>XII—TAXES ON VEHICLES—</b>                                                  |                        |
| Receipts under the Indian Motor Vehicles Act ..                                | 11,23,440              |
| Receipts under the State Motor Vehicles Taxation Act ..                        | 71,48,942              |
| <i>Deduct—Refunds</i> .. ..                                                    | —27,556                |
| Total ..                                                                       | 82,44,826              |
| <b>XII-A—SALES TAX—</b>                                                        |                        |
| Taxes under the Central Sales Tax Act ..                                       | 47,64,041              |
| Taxes under the State Sales Tax Acts ..                                        | 2,67,69,002            |
| Licence Fees ..                                                                | 13,034                 |
| Miscellaneous .. ..                                                            | 9,012                  |
| <i>Deduct—Refunds</i> .. ..                                                    | —1,39,345              |
| Total ..                                                                       | 3,14,15,744            |

**N. 4—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—Contd.**

| Heads                                                                                                 | Actuals for<br>1960-61 |
|-------------------------------------------------------------------------------------------------------|------------------------|
|                                                                                                       | Rs.                    |
| <b>XIII—OTHER TAXES AND DUTIES—</b>                                                                   |                        |
| <b>A—Taxes on Luxuries including taxes on Entertainments,<br/>  Amusements, Betting and Gambling—</b> |                        |
| Entertainment Tax ..                                                                                  | 14,17,239              |
| <b>Total—A ..</b>                                                                                     | <b>14,17,239</b>       |
| <b>B—Receipts from Electricity Duties—</b>                                                            |                        |
| Fees under the Indian Electricity Rules, 1922 and fees for the<br>electrical inspection of cinemas    | 3,93,949               |
| <i>Deduct—Refunds</i> ..                                                                              | —300                   |
| <b>Total—B ..</b>                                                                                     | <b>3,93,649</b>        |
| <b>D—Other items—</b>                                                                                 |                        |
| Taxes on goods carried by roads or inland water ways ..                                               | 16,62,111              |
| <b>Total—D ..</b>                                                                                     | <b>16,62,111</b>       |
| <b>Grand Total ..</b>                                                                                 | <b>34,72,999</b>       |
| <b>C—IRRIGATION, NAVIGATION, EMBANKMENT AND<br/>DRAINAGE WORKS—</b>                                   |                        |
| <b>XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE<br/>  WORKS (COMMERCIAL)</b>                  |                        |
| <b>A—Irrigation Works—</b>                                                                            |                        |
| Unproductive Works—                                                                                   |                        |
| Gross Receipts—                                                                                       |                        |
| Direct Receipts—                                                                                      |                        |
| Water rates ..                                                                                        | 6,94,098               |
| Plantations ..                                                                                        | 1,882                  |
| Other Canal produce ..                                                                                | 10,800                 |
| Navigation ..                                                                                         | 3,23,775               |
| Rents ..                                                                                              | 18,621                 |
| Receipts from Workshops ..                                                                            | 2,39,200               |
| Recoveries of expenditure ..                                                                          | 1,859                  |
| Miscellaneous ..                                                                                      | 84,912                 |
| Indirect Receipts—                                                                                    |                        |
| Portion of Land Revenue due to Works ..                                                               | 3,49,971               |
| <i>Deduct—Refunds</i> ..                                                                              | —15,068                |
| <b>Total—Gross Receipts ..</b>                                                                        | <b>17,10,050</b>       |

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

| Heads                                                                                            | Actuals for<br>1960-61 |
|--------------------------------------------------------------------------------------------------|------------------------|
| <b>XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE<br/>WORKS (COMMERCIAL)—<i>Concl.</i></b> |                        |
|                                                                                                  | Rs.                    |
| <i>Deduct—Working Expenses—</i>                                                                  |                        |
| Extensions and Improvements                                                                      |                        |
| Non-plan                                                                                         | .. —1,06,159           |
| Maintenance and Repairs                                                                          |                        |
| Non-plan                                                                                         | .. —22,92,327          |
| Establishment                                                                                    |                        |
| Non-plan                                                                                         | .. —6,14,174           |
| Tools and Plant                                                                                  |                        |
| Non-plan                                                                                         | .. —90,947             |
| Suspense                                                                                         |                        |
| Non-plan                                                                                         | .. —321                |
| Total Working Expenses—Non-plan                                                                  | .. —31,03,928          |
| Net Receipts                                                                                     | .. —13,93,878          |
| <b>XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE<br/>WORKS (NON-COMMERCIAL)—</b>         |                        |
| <b>A—Irrigation Works—</b>                                                                       |                        |
| Direct Receipts—                                                                                 |                        |
| Rents                                                                                            | .. 532                 |
| Recoveries of expenditure                                                                        | .. 64,191              |
| Miscellaneous                                                                                    | .. 70,674              |
| Indirect Receipts—                                                                               |                        |
| Portion of Land Revenue due to Works                                                             | .. 1,52,685            |
| Total—A—Irrigation Works                                                                         | .. 2,88,082            |
| <b>B—Navigation, Embankment and Drainage Works—</b>                                              |                        |
| Direct Receipts—                                                                                 |                        |
| Navigation                                                                                       | .. 11,691              |
| Rents                                                                                            | .. 30                  |
| Miscellaneous                                                                                    | .. 17,679              |
| Total—B—Navigation, etc.                                                                         | .. 29,400              |
| Grand Total                                                                                      | .. 3,17,482            |

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

| Heads                                                                  | Actuals of<br>1960-61 |
|------------------------------------------------------------------------|-----------------------|
|                                                                        | Rs.                   |
| <b>E—DEBT SERVICES—</b>                                                |                       |
| <b>XX—INTEREST</b>                                                     |                       |
| Interest on loans and advances by the State Governments ..             | 13,82,494             |
| Interest realised on investments of Cash Balances ..                   | 5,29,164              |
| Interest on arrears of Revenue ..                                      | 98,878                |
| Interest on Irrigation Capital Outlay incurred before 1st April, 1937. | 10,68,200             |
| Premium on loans ..                                                    | 1,26,759              |
| Miscellaneous ..                                                       | 1,63,307              |
| <i>Deduct—Refunds</i> .. .. .                                          | —117                  |
| Total ..                                                               | 33,68,685             |
| <b>F—CIVIL ADMINISTRATION—</b>                                         |                       |
| <b>XXI—ADMINISTRATION OF JUSTICE—</b>                                  |                       |
| Sale-proceeds of unclaimed and escheated property ..                   | 20,998                |
| Court-fees realised in cash .. .. .                                    | 12,671                |
| General fees, fines and forfeitures ..                                 | 7,02,825              |
| Pleadship and Mukhtearship Examination fees ..                         | 1,160                 |
| Miscellaneous fees and fines ..                                        | 39,470                |
| Miscellaneous ..                                                       | 14,807                |
| Recoveries of overpayments ..                                          | 1,670                 |
| Collection of payments for services rendered ..                        | 288                   |
| <i>Deduct—Refunds</i> .. .. .                                          | —7,746                |
| Total ..                                                               | 7,86,143              |
| <b>XXII—JAILS—</b>                                                     |                       |
| Jails ..                                                               | 5,042                 |
| Jail manufactures ..                                                   | 94,555                |
| Recoveries of overpayments ..                                          | 1,889                 |
| Subventions from the Government of India for Development Schemes.      | 29,928                |
| <i>Deduct—Refunds</i> .. .. .                                          | —381                  |
| Total ..                                                               | 1,31,033              |

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

| Heads                                                                | Actuals for<br>1950-61 |
|----------------------------------------------------------------------|------------------------|
|                                                                      | Rs.                    |
| <b>XXIII—POLICE—</b>                                                 |                        |
| Police supplied to Public departments, private companies and persons | 5,908                  |
| Recoveries on account of village police                              | 3,085                  |
| Fees, fines and forfeitures                                          | —4,596                 |
| Recoveries of overpayments                                           | 11,600                 |
| Collection of payments for services rendered                         | 1,31,343               |
| Miscellaneous                                                        | 99,430                 |
| Deduct—Refunds                                                       | —11,990                |
| Total                                                                | 2,34,780               |
| <b>XXIV—PORTS AND PILOTAGE—</b>                                      |                        |
| Miscellaneous                                                        | 62,216                 |
| Total                                                                | 62,216                 |
| <b>XXVI—EDUCATION—</b>                                               |                        |
| <b>A—University—</b>                                                 |                        |
| Fees, Government Arts Colleges                                       | 7,23,237               |
| Fees, Government Professional Colleges                               | 3,526                  |
| <b>B—Secondary—</b>                                                  |                        |
| Fees, Government Secondary Schools                                   | 7,66,859               |
| <b>C—Primary—</b>                                                    |                        |
| Fees, Government Primary Schools                                     | 8,656                  |
| <b>D—Special—</b>                                                    |                        |
| Fees and other receipts, Government Special Schools                  | 93,739                 |
| <b>E—General—</b>                                                    |                        |
| Contribution                                                         | 2,942                  |
| Subventions from the Government of India for Development Schemes.    | 1,06,79,282            |
| Recoveries of overpayments                                           | 2,94,333               |
| Collection of payments for services rendered                         | 10,459                 |
| Miscellaneous                                                        | 3,02,713               |
| Deduct—Refunds                                                       | —32,070                |
| Total                                                                | 1,28,53,676            |

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

| Heads                                                                                                      | Actuals for<br>1960-61 |
|------------------------------------------------------------------------------------------------------------|------------------------|
|                                                                                                            | Rs.                    |
| <b>XXVII—MEDICAL—</b>                                                                                      |                        |
| Medical School and College fees ..                                                                         | 76,494                 |
| Hospital Receipts ..                                                                                       | 1,90,020               |
| Sale of medicines ..                                                                                       | 31,955                 |
| Contributions ..                                                                                           | 6,519                  |
| Subventions from the Government of India for Development Schemes.                                          | 39,84,996              |
| Recoveries of overpayments ..                                                                              | 64,554                 |
| Collection of payments for services rendered ..                                                            | 1,82,656               |
| Miscellaneous ..                                                                                           | 88,177                 |
| <i>Deduct—Refunds</i> ..                                                                                   | —7,577                 |
| Total ..                                                                                                   | 46,17,794              |
| <b>XXVIII—PUBLIC HEALTH—</b>                                                                               |                        |
| Subventions from the Government of India for Development Schemes.                                          | 19,19,000              |
| Recoveries of overpayments ..                                                                              | 592                    |
| Miscellaneous ..                                                                                           | 90,026                 |
| <i>Deduct—Refunds</i> ..                                                                                   | —340                   |
| Total ..                                                                                                   | 20,09,278              |
| <b>XXIX—AGRICULTURE—</b>                                                                                   |                        |
| Agricultural receipts ..                                                                                   | 9,31,906               |
| Fisheries ..                                                                                               | 2,48,076               |
| Subventions from the Government of India for Development Schemes.                                          | 12,22,041              |
| Recoveries of overpayments ..                                                                              | 66,634                 |
| Collection of payments for services rendered ..                                                            | 233                    |
| Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies | 24,404                 |
| <i>Deduct—Refunds</i> ..                                                                                   | —18,674                |
| Total ..                                                                                                   | 24,74,620              |

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

| Heads                                                             | Actuals for<br>1960-61 |
|-------------------------------------------------------------------|------------------------|
|                                                                   | Rs.                    |
| <b>XXX—ANIMAL HUSBANDRY</b>                                       |                        |
| Veterinary College and School fees ..                             | 30,715                 |
| Subventions from the Government of India for Development Schemes. | 15,220                 |
| Other receipts                                                    | 4,54,191               |
| <i>Deduct—Refunds</i> ..                                          | -7,474                 |
| Total ..                                                          | <u>4,92,652</u>        |
| <b>XXXI—CO-OPERATION—</b>                                         |                        |
| Audit fees ..                                                     | 38,090                 |
| Miscellaneous receipts ..                                         | 1,83,045               |
| Subventions from the Government of India for Development Schemes. | 5,87,585               |
| <i>Deduct—Refunds</i> ..                                          | -1,85,740              |
| Total ..                                                          | <u>6,22,980</u>        |
| <b>XXXII—INDUSTRIES AND SUPPLIES—</b>                             |                        |
| Industries                                                        | 14,02,896              |
| Receipts from Cottage and Small Scale Industries ..               | 15,241                 |
| Recoveries of overpayments ..                                     | 39,147                 |
| Subventions from the Government of India for Development Schemes. | 46,74,800              |
| <i>Deduct—Refunds</i> ..                                          | -413                   |
| Total ..                                                          | <u>61,31,673</u>       |
| <b>XXXVI—MISCELLANEOUS DEPARTMENTS—</b>                           |                        |
| <i>Labour and Emigration—</i>                                     |                        |
| Emigration fees                                                   | 423                    |
| Fees for the registration of Trade Unions ..                      | 3,971                  |
| <i>Miscellaneous—</i>                                             |                        |
| Examination fees                                                  | 50,758                 |
| Fees for the inspection of steam boilers ..                       | 40,708                 |
| Administration of Indian Partnership Act, 1932 ..                 | 1,451                  |
| Fire service ..                                                   | 2,907                  |
| Fees realised under the Factories Act, 1948 ..                    | 1,22,778               |
| Subventions from the Government of India for Development Schemes. | 39,18,900              |
| Miscellaneous                                                     | 88,35,989              |
| <i>Deduct—Refunds</i> ..                                          | -1,73,006              |
| Total ..                                                          | <u>1,28,04,879</u>     |

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

| Heads                                                                                       | Actuals for<br>1960-61 |
|---------------------------------------------------------------------------------------------|------------------------|
|                                                                                             | Rs.                    |
| <b>H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND<br/>MISCELLANEOUS PUBLIC IMPROVEMENTS—</b> |                        |
| <b>XXXIX—CIVIL WORKS—</b>                                                                   |                        |
| Rents ..                                                                                    | 11,72,119              |
| Ferry Receipts ..                                                                           | 43,562                 |
| Tolls on Roads ..                                                                           | 20,556                 |
| Subventions from the Government of India for Development<br>Schemes                         | 26,23,250              |
| Recoveries of expenditure ..                                                                | 3,31,536               |
| Transfer from Central Road Fund ..                                                          | 3,15,388               |
| Miscellaneous ..                                                                            | 16,05,283              |
| <i>Deduct—Refunds</i> ..                                                                    | —32,414                |
| Total ..                                                                                    | <u>60,79,280</u>       |
| <b>XI—A—RECEIPTS FROM MULTIPURPOSE RIVER SCHEMES—</b>                                       |                        |
| Gross Receipts ..                                                                           | 97,89,280              |
| Total ..                                                                                    | <u>97,89,280</u>       |
| <b>X—ELECTRICITY SCHEMES—</b>                                                               |                        |
| <b>XLI—RECEIPTS FROM ELECTRICITY SCHEMES—</b>                                               |                        |
| <b>I—Hydro-Electric Schemes—</b>                                                            |                        |
| Machkund Hydro-Electric (Joint) Scheme                                                      |                        |
| Gross Receipts—                                                                             |                        |
| Sale of power ..                                                                            | 45,86,580              |
| Total—Gross receipts ..                                                                     | <u>45,86,580</u>       |
| <i>Deduct—Working Expenses—</i>                                                             |                        |
| Maintenance proper                                                                          |                        |
| Non-plan ..                                                                                 | —10,28,360             |
| Total—Working Expenses—Non-plan ..                                                          | <u>—10,28,360</u>      |
| Net receipts ..                                                                             | <u>35,58,220</u>       |

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

| Heads                                                                                      | Actuals for<br>1960-61 |
|--------------------------------------------------------------------------------------------|------------------------|
| <b>XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>Contd.</i></b>                                 |                        |
| <b>DUDUMA TRANSMISSION SCHEME—</b>                                                         |                        |
|                                                                                            | <b>Rs.</b>             |
| Gross Receipts—                                                                            |                        |
| Sale of power                                                                              | .. 12,14,580           |
| Miscellaneous Revenue                                                                      | .. 53,885              |
| Total—Gross Receipts                                                                       | .. 12,68,465           |
| Deduct—Working Expenses—                                                                   |                        |
| Maintenance proper—                                                                        |                        |
| Non-plan                                                                                   | .. —1,71,276           |
| Provision for depreciation as calculated for transfer to the<br>Depreciation Reserve Fund— |                        |
| Non-plan                                                                                   | .. —2,62,663           |
| Establishment—                                                                             |                        |
| Non-plan                                                                                   | .. —23,272             |
| Tools and Plant—                                                                           |                        |
| Non-plan                                                                                   | .. —89,993             |
| Cost of power creditable to bulk supply—                                                   |                        |
| Non-plan                                                                                   | .. —78,208             |
| Total—Working Expenses—Non-plan                                                            | .. —6,25,412           |
| Net Receipts—                                                                              | .. 6,43,053            |
| <b>HIRAKUD POWER UTILISATION SCHEME—</b>                                                   |                        |
| Gross Receipts—                                                                            |                        |
| Sale of power                                                                              | .. 2,20,41,697         |
| Miscellaneous Revenue                                                                      | .. 1,23,543            |
| Deduct—Refunds                                                                             | .. —212                |
| Total—Gross Receipts                                                                       | .. 2,21,65,028         |

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

| Heads                                                                                               | Actuals for<br>1960-61 |
|-----------------------------------------------------------------------------------------------------|------------------------|
| <b>XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>Contd.</i></b>                                          |                        |
|                                                                                                     | Rs.                    |
| <i>Deduct</i> —Working Expenses                                                                     |                        |
| Works expenditure financed from Ordinary Revenues—                                                  |                        |
| Non-plan                                                                                            | .. —35,421             |
| Maintenance proper—                                                                                 |                        |
| Non-plan                                                                                            | .. —4,76,215           |
| Provision for depreciation as calculated for transfer to the<br>Depreciation Reserve Fund—          |                        |
| Non-plan                                                                                            | .. —2,54,980           |
| Establishment—                                                                                      |                        |
| Non-plan                                                                                            | .. —69,517             |
| Tools and Plant—                                                                                    |                        |
| Non-plan                                                                                            | .. —61,782             |
| Cost of power creditable to bulk supply—                                                            |                        |
| Non-plan                                                                                            | .. —1,30,24,664        |
| Total—Working Expenses—Non-plan                                                                     | .. —1,39,22,579        |
| Net Receipts                                                                                        | .. 82,42,449           |
| <b>II—<i>Thermo-Electric Schemes</i>—</b>                                                           |                        |
| <b>A—TOWN ELECTRIFICATION SCHEME—GROUP I</b>                                                        |                        |
| Gross Receipts—                                                                                     |                        |
| Sale of power                                                                                       | .. 70,699              |
| Miscellaneous Revenue                                                                               | .. 12,938              |
| Total—Gross Receipts                                                                                | .. 83,637              |
| <i>Deduct</i> —Working Expenses—                                                                    |                        |
| Maintenance proper—                                                                                 |                        |
| Non-plan                                                                                            | .. —96,920             |
| Provision for depreciation as calculated for transfer to the<br>Depreciation Reserve Fund—Non-plan. | .. —18,400             |
| Establishment—                                                                                      |                        |
| Non-plan                                                                                            | .. —13,170             |
| Tools and plant—                                                                                    |                        |
| Non-plan                                                                                            | .. —16,351             |
| Total—Working Expenses—Non-plan                                                                     | .. —1,44,841           |
| Net Receipts                                                                                        | .. —61,204             |

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

| Heads                                                                                               | Actuals for<br>1960-61 |
|-----------------------------------------------------------------------------------------------------|------------------------|
| XLI—RECEIPTS FROM ELECTRICITY SCHEMES— <i>Contd.</i>                                                |                        |
| Rs.                                                                                                 |                        |
| B—TOWN ELECTRIFICATION SCHEME—GROUP II—                                                             |                        |
| Gross Receipts—                                                                                     |                        |
| Sale of power                                                                                       | 1,69,799               |
| Miscellaneous Revenue                                                                               | 2,584                  |
| Total—Gross Receipts                                                                                | 1,72,383               |
| <i>Deduct—Working Expenses—</i>                                                                     |                        |
| Maintenance proper—                                                                                 |                        |
| Non-plan                                                                                            | -2,17,883              |
| Provision for depreciation as calculated for transfer to the<br>Depreciation Reserve Fund—Non-plan. | -26,000                |
| Establishment—                                                                                      |                        |
| Non-plan                                                                                            | -29,603                |
| Tools and Plant—Non-plan                                                                            | -49,099                |
| Suspense—Non-plan                                                                                   | 4,09,812               |
| Total—Working Expenses—Non-plan                                                                     | 87,227                 |
| Net Receipts                                                                                        | 2,59,610               |
| C—ELECTRIFICATION OF SMALL TOWNS AND RURAL AREAS                                                    |                        |
| Gross Receipts—                                                                                     |                        |
| Sale of power                                                                                       | 4,67,820               |
| Miscellaneous revenue                                                                               | 10,268                 |
| <i>Deduct—Refunds</i>                                                                               | -95                    |
| Total—Gross Receipts                                                                                | 4,77,993               |
| <i>Deduct—Working Expenses—</i>                                                                     |                        |
| Maintenance proper—Non-plan                                                                         |                        |
| Non-plan                                                                                            | -4,97,214              |
| Provision for depreciation as calculated for transfer to the<br>Depreciation Reserve Fund—Non-plan  | -1,21,926              |
| Establishment—Non-plan                                                                              | -67,557                |
| Cost of power creditable to bulk supply—Non-plan                                                    | -41,878                |
| Total—Working Expenses—Non-plan                                                                     | -7,28,575              |
| Net Receipts                                                                                        | -2,50,582              |

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

| Heads                                                                                               | Actuals for<br>1960-61 |
|-----------------------------------------------------------------------------------------------------|------------------------|
|                                                                                                     | Rs.                    |
| XLI—RECEIPTS FROM ELECTRICITY SCHEMES— <i>Contd.</i>                                                |                        |
| D—BARIPADA ELECTRIC SUPPLY SCHEME—                                                                  |                        |
| Gross Receipts—                                                                                     |                        |
| Sale of power ..                                                                                    | 1,61,589               |
| Miscellaneous revenue ..                                                                            | 1,055                  |
| Total—Gross Receipts ..                                                                             | 1,62,644               |
| <i>Deduct—Working Expenses—</i>                                                                     |                        |
| Maintenance proper—Non-Plan ..                                                                      | —1,51,937              |
| Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund—Non-Plan. .. | —17,600                |
| Establishment—Non-plan ..                                                                           | —20,644                |
| Total—Working Expenses—Non-Plan ..                                                                  | —1,90,181              |
| Net Receipts ..                                                                                     | —27,537                |
| E—CUTTACK THERMAL SCHEME—                                                                           |                        |
| Gross Receipts—                                                                                     |                        |
| Sale of power ..                                                                                    | 7,33,007               |
| Miscellaneous Revenue ..                                                                            | 4,792                  |
| Total—Gross Receipts ..                                                                             | 7,37,799               |
| <i>Deduct—Working Expenses—</i>                                                                     |                        |
| Maintenance proper—Non-Plan ..                                                                      | —1,07,058              |
| Provision for depreciation as calculated for transfer to Depreciation Reserve Fund—Non-Plan. ..     | —97,700                |
| Establishment—Non-Plan ..                                                                           | —14,547                |
| Tools and Plant—Non-Plan ..                                                                         | —85,323                |
| Cost of power creditable to bulk supply—Non-Plan ..                                                 | —3,99,757              |
| Total—Working Expenses—Non-Plan ..                                                                  | —7,04,385              |
| Net Receipts ..                                                                                     | 33,414                 |

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

| Heads                                                                                        | Actuals for<br>1960-61 |
|----------------------------------------------------------------------------------------------|------------------------|
|                                                                                              | Rs.                    |
| <b>XLI—RECEIPTS FROM ELECTRICITY SCHEMES—<i>Concl'd.</i></b>                                 |                        |
| <b>F—EXPANSION OF POWER FACILITIES—</b>                                                      |                        |
| Gross Receipts—                                                                              |                        |
| Sale of power                                                                                | 3,34,464               |
| Miscellaneous Revenue                                                                        | 86,862                 |
| Total—Gross Receipts                                                                         | <u>4,21,326</u>        |
| Deduct—Working Expenses—                                                                     |                        |
| Maintenance proper—Non-Plan                                                                  | -3,32,529              |
| Provision for depreciation as calculated for transfer to Depreciation Reserve Fund—Non-Plan. | -92,000                |
| Establishment—Non-Plan                                                                       | -45,181                |
| Tools and Plant—Non-Plan                                                                     | -75,128                |
| Cost of power creditable to bulk supply—Non-Plan                                             | -14,270                |
| Total—Working Expenses—Non-Plan                                                              | <u>-5,59,108</u>       |
| Net Receipts                                                                                 | <u>-1,37,782</u>       |
| Grand Total                                                                                  | <u>1,22,59,641</u>     |
| <b>J—MISCELLANEOUS—</b>                                                                      |                        |
| XLIV—Receipts in Aid of Superannuation—                                                      |                        |
| Contribution from pension and gratuities                                                     | 2,57,083               |
| Miscellaneous                                                                                | 8,144                  |
| Deduct—Refunds                                                                               | -111                   |
| Total                                                                                        | <u>2,65,116</u>        |
| XLV—STATIONERY AND PRINTING—                                                                 |                        |
| Stationery receipts                                                                          | 50,253                 |
| Sale of plain paper used with stamps                                                         | 1,07,452               |
| Sale of Gazettes and other Government Publications                                           | 61,650                 |
| Other Press receipts                                                                         | 1,15,365               |
| Miscellaneous                                                                                | 996                    |
| Receipts in England                                                                          | 2                      |
| Deduct—Refunds                                                                               | -2                     |
| Total                                                                                        | <u>3,35,716</u>        |

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

| Heads                                                                                                                                   | Actuals for<br>1960-61 |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|                                                                                                                                         | Rs.                    |
| <b>XLVI—MISCELLANEOUS—</b>                                                                                                              |                        |
| Unclaimed deposits                                                                                                                      | 7,67,341               |
| Sale of old stores and materials                                                                                                        | 38,226                 |
| Sale of land and houses, etc.                                                                                                           | 490                    |
| Fees for Government audit                                                                                                               | 19,032                 |
| Grants-in-aid, contributions, etc.                                                                                                      | 2,85,524               |
| Contributions for Five-Year Plan                                                                                                        | 323                    |
| Rents, rates and taxes                                                                                                                  | 96,598                 |
| Other fees, fines and forfeitures                                                                                                       | 70,199                 |
| Receipts on account of Displaced Persons                                                                                                | 7,14,756               |
| Receipts arising out of Rail-Road Co-ordination Scheme                                                                                  | 1,86,840               |
| Gain by exchange on local transactions                                                                                                  | 119                    |
| Recoveries of over payments                                                                                                             | 13,59,922              |
| Collection of payments for services rendered                                                                                            | 1,96,388               |
| Net gain by Exchange on Remittance transactions                                                                                         | 5                      |
| Receipts in connection with Elections                                                                                                   | 4,802                  |
| Miscellaneous                                                                                                                           | 84,80,829              |
| Subventions from the Government of India for Development Schemes.                                                                       | 1,57,687               |
| Grants from the Government of India to cover the reduction in the share of Income Tax, consequent upon the changes in Company Taxation. | 90,08,000              |
| <i>Deduct—Refunds</i>                                                                                                                   | —2,63,637              |
| Total                                                                                                                                   | 2,11,23,444            |
| <b>XLVI-A—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES</b>                                                                            |                        |
| <b>(a) Road Transport—</b>                                                                                                              |                        |
| <b>Gross Receipts—</b>                                                                                                                  |                        |
| Receipts from Road Transport Services                                                                                                   | 1,27,97,033            |
| Interest on Depreciation and other Reserve Funds                                                                                        | 69,664                 |
| <i>Deduct—Refunds</i>                                                                                                                   | —1,066                 |
| Total—Gross Receipts                                                                                                                    | 1,28,65,631            |

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

| Heads                                                                                                  | Actuals for<br>1960-61 |
|--------------------------------------------------------------------------------------------------------|------------------------|
|                                                                                                        | Rs.                    |
| <i>XLVI-A—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—Concl'd.</i>                                  |                        |
| <i>Deduct—Working Expenses—</i>                                                                        |                        |
| Direction—Non-Plan                                                                                     | .. —3,59,072           |
| Operation—Non-Plan                                                                                     | .. —86,11,128          |
| Total—Working Expenses—Non-Plan                                                                        | .. —89,70,200          |
| <br><i>(b) Water Transport—</i>                                                                        |                        |
| <i>Gross Receipts—</i>                                                                                 |                        |
| Receipts from Water Transport Services                                                                 | .. ..                  |
| Total—Gross Receipts                                                                                   | .. ..                  |
| <br><i>Deduct—Working Expenses—</i>                                                                    |                        |
| Operation—Non-Plan                                                                                     | .. —2,446              |
| Total—Working Expenses—Non-Plan                                                                        | .. —2,446              |
| Net Receipts                                                                                           | .. 38,92,985           |
| <br><i>L—CONTRIBUTION AND MISCELLANEOUS ADJUSTMENTS<br/>BETWEEN CENTRAL AND STATE GOVERNMENTS</i>      |                        |
| <i>XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT—</i>                                                     |                        |
| Grants-in-aid under Article 275 of the Constitution                                                    | .. 5,01,08,000         |
| Other Grants-in-aid                                                                                    | .. 3,45,867            |
| Total                                                                                                  | .. 5,04,53,867         |
| <br><i>L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL<br/>AND STATE GOVERNMENTS</i>                       |                        |
| Contribution from the Central Government on account of Administration of Petroleum and Explosive Acts. | 4,436                  |
| Contributions from the Central Government on account of Administration of India Arms Act.              | 9,047                  |
| Total                                                                                                  | .. 13,483              |

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

| Heads                                                                                                                      | Actuals for<br>1960-61 |
|----------------------------------------------------------------------------------------------------------------------------|------------------------|
|                                                                                                                            | Rs.                    |
| <b>M—EXTRAORDINARY ITEMS—</b>                                                                                              |                        |
| <b>LI—EXTRAORDINARY RECEIPTS—</b>                                                                                          |                        |
| Subventions from the Central Government for Development Schemes.                                                           | 72,00,000              |
| Other items                                                                                                                | .. 1,00,02,566         |
| Total                                                                                                                      | .. 1,72,02,566         |
| <b>LI-A—RECEIPTS ON ACCOUNT OF COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—</b> |                        |
| <b>A—Community Development Projects—</b>                                                                                   |                        |
| Grants from the Government of India                                                                                        | .. 1,08,25,369         |
| Other Receipts                                                                                                             | .. 8,12,185            |
| Deduct—Refunds                                                                                                             | .. —821                |
| <b>B—National Extension Service—</b>                                                                                       |                        |
| Grants from the Government of India                                                                                        | .. 14,02,000           |
| <b>C—Local Development Works—</b>                                                                                          |                        |
| Grants from the Government of India                                                                                        | .. 9,21,900            |
| Other Receipts                                                                                                             | .. 43,713              |
| <b>D—General—</b>                                                                                                          |                        |
| Grants from the Government of India                                                                                        | .. 2,03,784            |
| Other Receipts                                                                                                             | .. 541                 |
| Total                                                                                                                      | .. 1,42,08,671         |
| <b>L II-B—CIVIL DEFENCE—</b>                                                                                               |                        |
| Miscellaneous                                                                                                              | .. 20                  |
| Total                                                                                                                      | .. 20                  |

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

| Heads                                         | Actuals for 1960-61 |             |         |          |             |          |           |             | Grand Total |
|-----------------------------------------------|---------------------|-------------|---------|----------|-------------|----------|-----------|-------------|-------------|
|                                               | Non-Plan            |             | Plan    |          | Total       |          | 7         | 8           |             |
|                                               | Charged             | Voted       | Charged | Voted    | Non-Plan    | Plan     |           |             |             |
| 1                                             | 2                   | 3           | 4       | 5        | 6           | 7        | 8         |             |             |
| A—DIRECT DEMANDS ON THE REVENUE—              | Rs.                 | Rs.         | Rs.     | Rs.      | Rs.         | Rs.      | Rs.       |             |             |
| 4—TAXES ON INCOME OTHER THAN CORPORATION TAX— | ..                  | 6,04,733    | ..      | ..       | 6,04,733    | ..       | 6,04,733  | 6,04,733    |             |
| Collection of Taxes on Agricultural Income    | ..                  | 6,04,733    | ..      | ..       | 6,04,733    | ..       | 6,04,733  | 6,04,733    |             |
| Total                                         | ..                  | 6,04,733    | ..      | ..       | 6,04,733    | ..       | 6,04,733  | 6,04,733    |             |
| 7—LAND REVENUE—                               | ..                  | 6,01,866    | ..      | 1,43,532 | 6,01,866    | 1,43,532 | 7,45,398  | 7,45,398    |             |
| Charges of Administration                     | ..                  | 58,81,731   | ..      | ..       | 58,81,731   | ..       | 58,81,731 | 58,81,731   |             |
| Management of Government Estate               | ..                  | 25,54,918   | ..      | ..       | 25,54,918   | ..       | 25,54,918 | 25,54,918   |             |
| Survey, Settlement and Record Operations      | ..                  | 2,45,641    | ..      | ..       | 2,45,641    | ..       | 2,45,641  | 2,45,641    |             |
| Land Records                                  | ..                  | 2,01,734    | ..      | ..       | 2,01,734    | ..       | 2,01,734  | 2,01,734    |             |
| Assignments and Compensation                  | ..                  | 35,00,000   | ..      | ..       | 35,00,000   | ..       | 35,00,000 | 35,00,000   |             |
| Transfer to Zamindari Abolition Fund          | ..                  | 35,00,000   | ..      | ..       | 35,00,000   | ..       | 35,00,000 | 35,00,000   |             |
| Total                                         | ..                  | 1,28,85,890 | ..      | 1,43,532 | 1,28,85,890 | 1,43,532 | 1,43,532  | 1,30,29,422 |             |

|                                                      |    |           |    |    |           |    |    |           |    |
|------------------------------------------------------|----|-----------|----|----|-----------|----|----|-----------|----|
| <b>8—STATE EXCISE DUTIES—</b>                        |    |           |    |    |           |    |    |           |    |
| Superintendence                                      | .. | 52,420    | .. | .. | 52,420    | .. | .. | 52,420    | .. |
| District Executive Establishment                     | .. | 15,24,032 | .. | .. | 15,24,032 | .. | .. | 15,24,032 | .. |
| Distilleries                                         | .. | 21,532    | .. | .. | 21,532    | .. | .. | 21,532    | .. |
| Cost of opium supplied to State Excise Department .. | .. | 37,875    | .. | .. | 37,875    | .. | .. | 37,875    | .. |
| Purchase of Ganja and other drugs                    | .. | 60,633    | .. | .. | 60,633    | .. | .. | 60,633    | .. |
|                                                      | .. | 16,96,492 | .. | .. | 16,96,492 | .. | .. | 16,96,492 | .. |
|                                                      | .. | 7,723     | .. | .. | 7,723     | .. | .. | 7,723     | .. |
| <b>9—STAMPS—</b>                                     |    |           |    |    |           |    |    |           |    |
| Superintendence                                      | .. | 7,723     | .. | .. | 7,723     | .. | .. | 7,723     | .. |
| <b>A—Non-Judicial—</b>                               |    |           |    |    |           |    |    |           |    |
| Charges for the sale of stamps                       | .. | 87,361    | .. | .. | 87,361    | .. | .. | 87,361    | .. |
| Cost of stamps supplied from Central Stamps Stores   | .. | 58,542    | .. | .. | 58,542    | .. | .. | 58,542    | .. |
|                                                      | .. | 1,45,903  | .. | .. | 1,45,903  | .. | .. | 1,45,903  | .. |
| <b>Total—A—Non-Judicial</b>                          |    |           |    |    |           |    |    |           |    |

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

| Heads                                              | Actuals for 1960-61 |          |         |       |          |      |          |     | Grand Total |
|----------------------------------------------------|---------------------|----------|---------|-------|----------|------|----------|-----|-------------|
|                                                    | Non-Plan            |          | Plan    |       | Total    |      | 7        | 8   |             |
|                                                    | Charged             | Voted    | Charged | Voted | Non-Plan | Plan |          |     |             |
| 1                                                  | 2                   | 3        | 4       | 5     | 6        | 7    | 8        | Rs. |             |
| 9—STAMPS—Contd.                                    | Rs.                 | Rs.      | Rs.     | Rs.   | Rs.      | Rs.  | Rs.      |     |             |
| B—Judicial—                                        | ..                  | 17,808   | ..      | ..    | 17,808   | ..   | 17,808   |     |             |
| Charges for the sale of Stamps                     | ..                  | 35,418   | ..      | ..    | 35,418   | ..   | 35,418   |     |             |
| Cost of stamps supplied from Central Stamps Stores | ..                  | ..       | ..      | ..    | ..       | ..   | ..       |     |             |
| Total—B—Judicial                                   | ..                  | 53,226   | ..      | ..    | 53,226   | ..   | 53,226   |     |             |
| Grand Total                                        | ..                  | 2,06,852 | ..      | ..    | 2,06,852 | ..   | 2,06,852 |     |             |

|                                                |    |           |    |           |           |           |           |  |  |
|------------------------------------------------|----|-----------|----|-----------|-----------|-----------|-----------|--|--|
| 10—FOREST                                      |    |           |    |           |           |           |           |  |  |
| General Direction                              | .. | 1,89,273  | .. | 21,391    | 1,89,273  | 21,391    | 2,10,664  |  |  |
| Conservancy and Works                          | .. | 42,08,146 | .. | 11,92,604 | 42,10,980 | 11,92,604 | 54,03,584 |  |  |
| Establishment                                  | .. | 41,94,105 | .. | 1,52,604  | 41,94,105 | 1,52,604  | 43,46,709 |  |  |
| Charges in England                             | .. | 66        | .. | 2,795     | 66        | 2,795     | 2,861     |  |  |
|                                                | .. | 2,834     | .. | 13,69,394 | 85,94,424 | 13,69,394 | 99,63,818 |  |  |
| 11—REGISTRATION—                               |    |           |    |           |           |           |           |  |  |
| Superintendence                                | .. | 7,152     | .. | ..        | 7,152     | ..        | 7,152     |  |  |
| District charges                               | .. | 5,31,011  | .. | ..        | 5,31,011  | ..        | 5,31,011  |  |  |
|                                                | .. | 5,38,163  | .. | ..        | 5,38,163  | ..        | 5,38,163  |  |  |
| 12—TAXES ON VEHICLES—                          |    |           |    |           |           |           |           |  |  |
| Charges of collection under Motor Vehicles Act | .. | 1,65,243  | .. | ..        | 1,65,243  | ..        | 1,65,243  |  |  |
| Compensation to local bodies, etc.             | .. | 3,79,000  | .. | ..        | 3,79,000  | ..        | 3,79,000  |  |  |
| Other charges                                  | .. | 42        | .. | ..        | 42        | ..        | 42        |  |  |
|                                                | .. | 5,44,285  | .. | ..        | 5,44,285  | ..        | 5,44,285  |  |  |
| Total                                          |    |           |    |           |           |           |           |  |  |

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

| Heads                              | Actuals for 1960-61 |          |         |       |          |       |             |          | Grand Total |
|------------------------------------|---------------------|----------|---------|-------|----------|-------|-------------|----------|-------------|
|                                    | Non-Plan            |          | Plan    |       |          | Total |             |          |             |
|                                    | Charged             | Voted    | Charged | Voted | Non-Plan | Plan  | Grand Total |          |             |
|                                    | 2                   | 3        | 4       | 5     | 6        | 7     |             |          |             |
| 1                                  |                     |          |         |       |          |       |             | 8        |             |
| 12—A—SALES TAX—                    |                     |          |         |       |          |       |             |          |             |
| Collection charges                 | Rs.                 | Rs.      | Rs.     | Rs.   | Rs.      | Rs.   | Rs.         | Rs.      | Rs.         |
|                                    | ..                  | 6,38,235 | ..      | ..    | 6,38,235 | ..    | ..          | 6,38,235 | 6,38,235    |
|                                    | ..                  | 6,38,235 | ..      | ..    | 6,38,235 | ..    | ..          | 6,38,235 | 6,38,235    |
| Total                              |                     |          |         |       |          |       |             |          |             |
| 13—OTHER TAXES AND DUTIES—         |                     |          |         |       |          |       |             |          |             |
| Collection Charges—                |                     |          |         |       |          |       |             |          |             |
| Entertainment Tax                  | ..                  | 29,672   | ..      | ..    | 29,672   | ..    | ..          | 29,672   | 29,672      |
| Charges under the Electricity Act* | ..                  | 52,630   | ..      | ..    | 52,630   | ..    | ..          | 52,630   | 52,630      |
| Total                              | ..                  | 82,302   | ..      | ..    | 82,302   | ..    | ..          | 82,302   | 82,302      |



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

| Heads                                                               | Actuals for 1960-61 |           |         |       |           |       |           |     |     |     | Grand Total |
|---------------------------------------------------------------------|---------------------|-----------|---------|-------|-----------|-------|-----------|-----|-----|-----|-------------|
|                                                                     | Non-Plan            |           | Plan    |       |           | Total |           |     |     |     |             |
|                                                                     | Charged             | Voted     | Charged | Voted | Non-Plan  | Plan  | Rs.       | Rs. | Rs. | Rs. |             |
| 1                                                                   | 2                   | 3         | 4       | 5     | 6         | 7     | 8         |     |     |     |             |
| 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—Contd. | Rs.                 | Rs.       | Rs.     | Rs.   | Rs.       | Rs.   | Rs.       |     |     |     | Rs.         |
| B—Navigation, Embankment and Drainage Works—                        |                     |           |         |       |           |       |           |     |     |     |             |
| (1) Works (Non-Commercial)—                                         |                     |           |         |       |           |       |           |     |     |     |             |
| Extensions and Improvements                                         | ..                  | 27,535    | ..      | ..    | 27,535    | ..    | 27,535    |     |     |     | 27,535      |
| Maintenance and Repairs                                             | ..                  | 32,26,214 | ..      | ..    | 32,26,214 | ..    | 32,26,214 |     |     |     | 32,26,214   |
| Establishment                                                       | ..                  | 3,35,794  | ..      | ..    | 3,35,794  | ..    | 3,35,794  |     |     |     | 3,35,794    |
| Tools and Plant                                                     | ..                  | 1,05,940  | ..      | ..    | 1,05,940  | ..    | 1,05,940  |     |     |     | 1,05,940    |
| Suspense                                                            | ..                  | -1,99,207 | ..      | ..    | -1,99,207 | ..    | -1,99,207 |     |     |     | -1,99,207   |
| (2) Miscellaneous Expenditure—                                      |                     |           |         |       |           |       |           |     |     |     |             |
| Other charges                                                       | ..                  | 1,589     | ..      | ..    | 1,589     | ..    | 1,589     |     |     |     | 1,589       |
| Grants-in-aid                                                       | ..                  | 5,234     | ..      | ..    | 5,234     | ..    | 5,234     |     |     |     | 5,234       |
| Total—B—Navigation, etc.                                            | ..                  | 35,03,099 | ..      | ..    | 35,03,099 | ..    | 35,03,099 |     |     |     | 35,03,099   |

|                                                       |           |           |    |          |           |          |           |           |  |
|-------------------------------------------------------|-----------|-----------|----|----------|-----------|----------|-----------|-----------|--|
| <i>Deduct—</i>                                        |           |           |    |          |           |          |           |           |  |
| Amount financed from Famine Relief Fund ..            | ..        | —6,37,065 | .. | ..       | 6,37,065  | ..       | ..        | —6,37,065 |  |
| Grand Total ..                                        | ..        | 38,31,833 | .. | 5,67,150 | 38,31,833 | 5,67,150 | 43,98,983 |           |  |
| <b>E—DEBT SERVICES—</b>                               |           |           |    |          |           |          |           |           |  |
| <b>22—INTEREST ON DEBT AND OTHER OBLIGATIONS—</b>     |           |           |    |          |           |          |           |           |  |
| A—Interest on Ordinary Debt—                          |           |           |    |          |           |          |           |           |  |
| Rupee Debt—                                           |           |           |    |          |           |          |           |           |  |
| (1) Interest on Permanent Loans—                      |           |           |    |          |           |          |           |           |  |
| 'interest on 4 per cent Orissa Government Loan, 1968. | 12,08,510 | ..        | .. | ..       | 12,08,510 | ..       | 12,08,510 |           |  |
| interest on 4½ per cent Orissa Government Loan, 1970. | 13,61,925 | ..        | .. | ..       | 13,61,925 | ..       | 13,61,925 |           |  |
| Interest on 4 per cent Orissa Government Loan, 1971.  | 15,37,898 | ..        | .. | ..       | 15,37,898 | ..       | 15,37,898 |           |  |
| Interest on 4 per cent Orissa Government Loan, 1969   | 1,37,628  | ..        | .. | ..       | 1,37,628  | ..       | 1,37,628  |           |  |

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

| Heads                                                                                                                 | Actuals for 1960-61 |       |         |       |             |      |             |     | Grand Total |
|-----------------------------------------------------------------------------------------------------------------------|---------------------|-------|---------|-------|-------------|------|-------------|-----|-------------|
|                                                                                                                       | Non-Plan            |       | Plan    |       | Total       |      | 7           | 8   |             |
|                                                                                                                       | Charged             | Voted | Charged | Voted | Non-Plan    | Plan |             |     |             |
| 1                                                                                                                     | 2                   | 3     | 4       | 5     | 6           | 7    | 8           |     |             |
| 22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—Contd.                                                                     | Rs.                 | Rs.   | Rs.     | Rs.   | Rs.         | Rs.  | Rs.         | Rs. |             |
| (2) Discount on Loans—                                                                                                |                     |       |         |       |             |      |             |     |             |
| 4½ per cent Orissa Government Loan, 1970 ..                                                                           | 3,28,576            | ..    | ..      | ..    | 3,28,576    | ..   | 3,28,576    | ..  |             |
| (3) Other Items—                                                                                                      |                     |       |         |       |             |      |             |     |             |
| Management of Debt ..                                                                                                 | 32,003              | ..    | ..      | ..    | 32,003      | ..   | 32,003      | ..  |             |
| Expenditure connected with the issue of new loans and sale of Securities held in the Cash Balance Investment Account. | 5,38,692            | ..    | ..      | ..    | 5,38,692    | ..   | 5,38,692    | ..  |             |
| (4) Interest on loans taken from the Central Government.                                                              | 1,79,42,664         | ..    | ..      | ..    | 1,79,42,664 | ..   | 1,79,42,664 | ..  |             |
| (5) Interest on other loans ..                                                                                        | 4,42,587            | ..    | ..      | ..    | 4,42,587    | ..   | 4,42,587    | ..  |             |

|                                                                                      |    |           |    |    |    |    |    |           |           |
|--------------------------------------------------------------------------------------|----|-----------|----|----|----|----|----|-----------|-----------|
| B—Interest on Unfunded Debt—                                                         |    |           |    |    |    |    |    |           |           |
| <i>State Provident Funds—</i>                                                        |    |           |    |    |    |    |    |           |           |
| Interest on General Provident Fund                                                   | .. | 10,53,792 | .. | .. | .. | .. | .. | 10,53,792 | 10,53,792 |
| Interest on Indian Civil Service Provident Fund                                      | .. | 18,208    | .. | .. | .. | .. | .. | 18,208    | 18,208    |
| Interest on Indian Civil Service ( Non-European Members ) Provident Fund.            | .. | 6,117     | .. | .. | .. | .. | .. | 6,117     | 6,117     |
| Interest on All-India Services Provident Fund                                        | .. | 66,014    | .. | .. | .. | .. | .. | 66,014    | 66,014    |
| Interest on Contributory Provident Fund                                              | .. | 31,089    | .. | .. | .. | .. | .. | 31,089    | 31,089    |
| C—Interest on other obligations—                                                     |    |           |    |    |    |    |    |           |           |
| <i>Interest on Depreciation Reserve and other Reserve Funds—</i>                     |    |           |    |    |    |    |    |           |           |
| Interest on Deposits of Depreciation Reserves of Government Commercial undertakings. | .. | 2,56,155  | .. | .. | .. | .. | .. | 2,56,155  | 2,56,155  |
| <i>Other Items—</i>                                                                  |    |           |    |    |    |    |    |           |           |
| Miscellaneous                                                                        | -  | 6,83,642  | .. | .. | .. | .. | .. | 6,83,642  | 6,83,642  |





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

Actuals for 1960-61

| Heads                                                           | Non-Plan   |              | Plan    |          | Total        |          | Grand total  |
|-----------------------------------------------------------------|------------|--------------|---------|----------|--------------|----------|--------------|
|                                                                 | Charged    | Voted        | Charged | Voted    | Non-Plan     | Plan     |              |
|                                                                 | 2          | 3            | 4       | 5        | 6            | 7        |              |
| 1                                                               |            |              |         |          |              |          | 8            |
| 25—GENERAL ADMINISTRATION—Contd.                                |            |              |         |          |              |          |              |
| B—Parliament and the State Legislature—<br>Legislative Assembly | Rs. 29,322 | Rs. 5,84,446 | Rs. ..  | Rs. ..   | Rs. 6,13,768 | Rs. ..   | Rs. 6,13,768 |
| State Legislature Secretariat                                   | ..         | 2,49,819     | ..      | ..       | 2,49,819     | ..       | 2,49,819     |
| C—Elections—<br>Other Election Charges                          | ..         | 3,39,248     | ..      | ..       | 3,39,248     | ..       | 3,39,248     |
| E—Secretariat and Attached Offices—<br>Civil Secretariat        | ..         | 53,67,994    | ..      | 6,96,013 | 53,67,994    | 6,96,013 | 60,64,007    |
| Public Service Commission                                       | ..         | 1,50,660     | ..      | ..       | 1,50,660     | ..       | 1,50,660     |
| Board of Revenue, Financial Commissioner and<br>Establishments. | ..         | 10,14,873    | ..      | ..       | 10,14,873    | ..       | 10,14,873    |
| Local Fund Audit Establishments                                 | ..         | 1,44,601     | ..      | ..       | 1,44,601     | ..       | 1,44,601     |



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

| Heads                                | Actuals for 1960-61 |          |           |       |          |           |          |           | Grand Total |
|--------------------------------------|---------------------|----------|-----------|-------|----------|-----------|----------|-----------|-------------|
|                                      | Non-Plan            |          | Plan      |       | Total    |           | Plan     | Non-Plan  |             |
|                                      | Charged             | Voted    | Charged   | Voted | Non-Plan | Plan      |          |           |             |
| 1                                    | 2                   | 3        | 4         | 5     | 6        | 7         | 8        |           |             |
| <b>27—ADMINISTRATION OF JUSTICE—</b> |                     |          |           |       |          |           |          |           |             |
| High Courts                          | Rs.                 | Rs.      | Rs.       | Rs.   | Rs.      | Rs.       | Rs.      | Rs.       | Rs.         |
| ..                                   | 6,18,038            | ..       | ..        | ..    | 6,18,038 | ..        | ..       | 6,18,038  | 6,18,038    |
| Law Officers                         | ..                  | 3,49,248 | ..        | ..    | ..       | 3,49,248  | ..       | 3,49,248  | 3,49,248    |
| Civil and Sessions Courts            | ..                  | ..       | 17,60,091 | ..    | ..       | 17,60,091 | ..       | 17,60,091 | 17,60,091   |
| Criminal Courts                      | ..                  | ..       | 2,91,561  | ..    | ..       | 2,91,561  | ..       | 2,91,561  | 2,91,561    |
| <b>Total</b>                         | ..                  | 6,18,038 | 24,00,909 | ..    | ..       | 30,18,938 | ..       | 30,18,938 | 30,18,938   |
| <b>28—JAILS—</b>                     |                     |          |           |       |          |           |          |           |             |
| Jails                                | ..                  | ..       | 26,90,023 | ..    | 1,39,078 | 26,90,023 | 1,39,078 | 28,29,101 | 28,29,101   |
| Jail Manufactures                    | ..                  | ..       | 91,309    | ..    | ..       | 91,309    | ..       | 91,309    | 91,309      |
| <b>Total</b>                         | ..                  | ..       | 27,81,332 | ..    | 1,39,078 | 27,81,332 | 1,39,078 | 29,20,410 | 29,20,410   |



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

| Heads                                                                      | Actuals for 1960-61 |          |         |          |          |          |          |      | Grand Total |
|----------------------------------------------------------------------------|---------------------|----------|---------|----------|----------|----------|----------|------|-------------|
|                                                                            | Non-Plan            |          | Plan    |          | Total    |          | Non-Plan | Plan |             |
|                                                                            | Charged             | Voted    | Charged | Voted    | Non-Plan | Plan     |          |      |             |
| 2                                                                          | 3                   | 4        | 5       | 6        | 7        | 8        |          |      |             |
|                                                                            | Rs.                 | Rs.      | Rs.     | Rs.      | Rs.      | Rs.      | Rs.      | Rs.  | Rs.         |
| <b>36—SCIENTIFIC DEPARTMENTS—</b>                                          |                     |          |         |          |          |          |          |      |             |
| <b>Misses Department</b>                                                   | ..                  |          |         | 5,85,645 | 2,36,172 | 5,85,645 | 8,21,817 |      |             |
| <b>Archaeological Department</b>                                           | ..                  | 2,36,172 | ..      | ..       | 19,927   | 19,927   | 19,927   |      |             |
| <b>Grants-in-aid and donations to Scientific Societies and Institutes.</b> | ..                  | 19,927   | ..      | ..       | 100      | 100      | 100      |      |             |
| <b>Museums</b>                                                             | ..                  | 50,131   | ..      | 3,01,549 | 50,131   | 3,01,549 | 3,51,680 |      |             |
| <b>Total</b>                                                               | ..                  | 3,06,330 | ..      | 8,87,194 | 3,06,330 | 8,87,194 | 8,87,194 |      | 11,93,524   |

|                                                    |    |           |     |           |           |           |           |  |  |
|----------------------------------------------------|----|-----------|-----|-----------|-----------|-----------|-----------|--|--|
| 37—EDUCATION—                                      |    |           |     |           |           |           |           |  |  |
| A—University—                                      |    |           |     |           |           |           |           |  |  |
| Grants to Universities                             | .. | 2,77,677  | ..  | 7,81,000  | 2,77,677  | 7,81,000  | 10,58,677 |  |  |
| Government Arts Colleges                           | .. | 20,83,644 | ..  | 10,31,810 | 20,83,644 | 10,31,810 | 31,15,454 |  |  |
| Grants to Non-Government Arts Colleges             | .. | 1,33,662  | ..  | 5,49,534  | 1,33,662  | 5,49,534  | 6,83,196  |  |  |
| Government Professional Colleges                   | .. | 62,581    | ..  | 42,018    | 62,581    | 42,018    | 1,04,599  |  |  |
| B—Secondary—                                       |    |           |     |           |           |           |           |  |  |
| Government Secondary Schools                       | .. | 30,03,423 | ..  | 7,83,032  | 30,03,423 | 7,83,032  | 37,86,455 |  |  |
| Direct Grants to Non-Government Secondary Schools. | .. | 22,46,201 | ..  | 23,65,330 | 22,46,201 | 23,65,330 | 46,11,531 |  |  |
| Grants to Local Bodies for Secondary Education     | .. | 3,63,579  | ..  | 1,02,737  | 3,63,579  | 1,02,737  | 4,66,316  |  |  |
| C—Primary—                                         |    |           |     |           |           |           |           |  |  |
| Government Primary Schools                         | .. | 32,06,282 | ..  | 12,85,301 | 32,06,282 | 12,85,301 | 44,91,583 |  |  |
| Direct Grants to Non-Government Primary Schools    | .. | 42,39,004 | ..  | 37,46,440 | 42,39,004 | 37,46,440 | 79,85,444 |  |  |
| Grants to Local Bodies for Primary Education       | .. | 41,37,088 | ..  | 9,94,154  | 41,37,088 | 9,94,154  | 51,31,242 |  |  |
| D—Special—                                         |    |           |     |           |           |           |           |  |  |
| Government Special Schools                         | .. | 8,08,774  | 117 | 13,35,440 | 8,08,891  | 13,35,440 | 21,44,331 |  |  |
| Direct grants to Non-Government Special Schools .. | .. | 2,78,987  | ..  | 56,992    | 2,78,987  | 56,992    | 3,35,979  |  |  |

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

| Heads               | Actuals for 1960-61 |           |             |           |             |             |             |             |             |     | Grand Total |     |
|---------------------|---------------------|-----------|-------------|-----------|-------------|-------------|-------------|-------------|-------------|-----|-------------|-----|
|                     | Non-Plan            |           | Plan        |           |             | Total       |             |             | Grand Total |     |             |     |
|                     | Charged             | Voted     | Charged     | Voted     | Non-Plan    | Plan        | Total       | Charged     | Voted       | Rs. |             |     |
| 1                   | 2                   | 3         | 4           | 5         | 6           | 7           | 8           |             |             |     |             |     |
|                     | Rs.                 | Rs.       | Rs.         | Rs.       | Rs.         | Rs.         | Rs.         | Rs.         | Rs.         | Rs. | Rs.         | Rs. |
| 37—EDUCATION—Contd. |                     |           |             |           |             |             |             |             |             |     |             |     |
| E—General—          |                     |           |             |           |             |             |             |             |             |     |             |     |
| Direction           | ..                  | 3,05,473  | ..          | 98,940    | 3,05,473    | 98,940      | 4,04,413    |             |             |     |             |     |
| Inspection          | ..                  | 12,23,720 | ..          | 3,26,959  | 12,23,720   | 3,26,959    | 15,50,679   |             |             |     |             |     |
| Scholarships        | ..                  | 1,15,635  | ..          | 6,20,419  | 1,15,635    | 6,20,419    | 7,36,054    |             |             |     |             |     |
| Miscellaneous       | ..                  | 30,61,380 | ..          | 22,48,728 | 30,61,380   | 22,48,728   | 53,10,108   |             |             |     |             |     |
| Works               | ..                  | 36,900    | ..          | 13,37,832 | 36,900      | 13,37,832   | 13,74,732   |             |             |     |             |     |
| Charges in England  | ..                  | 1,951     | ..          | ..        | 1,951       | ..          | 1,951       |             |             |     |             |     |
| Total               | ..                  | 117       | 2,55,85,961 | ..        | 1,77,06,666 | 2,55,86,078 | 1,77,06,666 | 4,32,92,744 |             |     |             |     |

## 38—MEDICAL—

|                                   |    |    |           |    |           |           |           |             |
|-----------------------------------|----|----|-----------|----|-----------|-----------|-----------|-------------|
| Medical Establishment             | .. | —  | 5,67,944  | .. | 94,921    | 5,67,944  | 94,921    | 6,62,865    |
| Hospitals and Dispensaries        | .. | —  | 62,30,437 | .. | 34,45,786 | 62,30,437 | 34,45,786 | 96,76,223   |
| Grants for Medical purposes       | .. | —  | 2,75,574  | .. | 10,95,956 | 2,75,574  | 10,95,956 | 13,71,530   |
| Medical Colleges and Schools      | .. | —  | 19,66,930 | .. | 28,53,944 | 19,66,930 | 28,53,944 | 48,20,874   |
| Mental Hospital                   | .. | —  | 99,710    | .. | ..        | 99,710    | ..        | 99,710      |
| Chemical Examiner                 | .. | .. | 19,560    | .. | ..        | 19,560    | ..        | 19,560      |
| Employee's State Insurance Scheme | .. | .. | ..        | .. | 3,15,391  | ..        | 3,15,391  | 3,15,391    |
| Works                             | .. | .. | 2,537     | .. | ..        | 2,537     | ..        | 2,537       |
| Charges in England                | .. | .. | ..        | .. | 4,614     | ..        | 4,614     | 4,614       |
| <b>Total</b>                      | .. | .. | 51,62,692 | .. | 78,10,612 | 91,62,692 | 78,10,612 | 1,69,73,304 |

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

| Heads                                                            | Actuals for 1960-61 |           |         |           |           |           |           |     | Grand Total |
|------------------------------------------------------------------|---------------------|-----------|---------|-----------|-----------|-----------|-----------|-----|-------------|
|                                                                  | Non-Plan            |           | Plan    |           | Total     |           | 7         | 8   |             |
|                                                                  | Charged             | Voted     | Charged | Voted     | Non-Plan  | Plan      |           |     |             |
| 1                                                                | 2                   | 3         | 4       | 5         | 6         | 7         | 8         |     |             |
|                                                                  | Rs.                 | Rs.       | Rs.     | Rs.       | Rs.       | Rs.       | Rs.       | Rs. |             |
| 39—PUBLIC HEALTH—                                                | —                   | 15,18,428 | ..      | 3,44,844  | 15,18,428 | 3,44,844  | 18,63,272 |     |             |
| Public Health Establishment                                      | —                   | 4,68,279  | ..      | 2,97,921  | 4,68,279  | 2,97,921  | 7,66,200  |     |             |
| Grants for Public Health purposes                                | —                   | 21,80,466 | ..      | 30,63,941 | 21,80,466 | 30,63,941 | 52,44,407 |     |             |
| Expenses in connection with epidemic diseases                    | —                   | 63,098    | ..      | 16,797    | 63,098    | 16,797    | 79,895    |     |             |
| Bacteriological Laboratories                                     | —                   | 17,978    | ..      | 481       | 17,978    | 481       | 18,459    |     |             |
| Pasteur Institutes                                               | —                   | 3,18,216  | ..      | ..        | 3,18,216  | ..        | 3,18,216  |     |             |
| Repayment of Capital Expenditure on grants for Development Works | —                   | 6,33,630  | ..      | ..        | 6,33,630  | ..        | 6,33,630  |     |             |
| Charges in England                                               | —                   | 200       | ..      | ..        | 200       | ..        | 200       |     |             |
| Total                                                            | ..                  | 52,00,295 | ..      | 37,23,984 | 52,00,295 | 37,23,984 | 89,24,279 |     |             |

| 40—AGRICULTURE                                                            |    |           |    |           |           |           |             |  |  |  |
|---------------------------------------------------------------------------|----|-----------|----|-----------|-----------|-----------|-------------|--|--|--|
| Direction                                                                 | .. | 2,51,507  | .. | 53,144    | 2,51,507  | 53,144    | 3,04,651    |  |  |  |
| Superintendence                                                           | .. | 1,24,777  | .. | 42,537    | 1,24,777  | 42,537    | 1,67,314    |  |  |  |
| Subordinate and Expert staff                                              | .. | 13,11,481 | .. | 4,06,189  | 13,11,481 | 4,06,189  | 17,17,670   |  |  |  |
| Experimental Farms                                                        | .. | 6,62,732  | .. | 7,99,933  | 6,62,732  | 7,99,933  | 14,62,665   |  |  |  |
| Agricultural Demonstration and<br>including public exhibitions and fairs, | .. | 3,62,686  | .. | 5,55,315  | 3,62,686  | 5,55,315  | 9,18,001    |  |  |  |
| Agricultural Experiments and Research                                     | .. | 1,78,780  | .. | 2,55,844  | 1,78,780  | 2,55,844  | 4,34,624    |  |  |  |
| Agricultural Education                                                    | .. | 1,82,211  | .. | 4,11,270  | 1,82,211  | 4,11,270  | 5,93,481    |  |  |  |
| Scheme for the improvement of Agricultural<br>marketing in India.         | .. | 2,50,877  | .. | 5,79,780  | 2,50,877  | 5,79,780  | 8,30,657    |  |  |  |
| Grants-in-aid, contributions, etc.                                        | .. | 1,000     | .. | ..        | 1,000     | ..        | 1,000       |  |  |  |
| Fisheries                                                                 | .. | 6,03,404  | .. | 9,25,950  | 6,03,404  | 9,25,950  | 15,29,354   |  |  |  |
| Other charges                                                             | .. | 2,53,787  | .. | 22,05,924 | 2,53,787  | 22,05,924 | 24,59,711   |  |  |  |
| Works                                                                     | .. | 22,699    | .. | ..        | 22,699    | ..        | 22,699      |  |  |  |
| Total                                                                     | .. | 42,05,941 | .. | 62,35,886 | 42,05,941 | 62,35,886 | 1,04,41,827 |  |  |  |

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

| Heads                             | Actuals for 1960-61 |           |         |           |           |           |           |           | Grand Total |
|-----------------------------------|---------------------|-----------|---------|-----------|-----------|-----------|-----------|-----------|-------------|
|                                   | Non-Plan            |           | Plan    |           | Total     |           | Plan      | Non-Plan  |             |
|                                   | Charged             | Voted     | Charged | Voted     | Charged   | Voted     |           |           |             |
| 1                                 | 2                   | 3         | 4       | 5         | 6         | 7         | 8         |           |             |
|                                   | Rs.                 | Rs.       | Rs.     | Rs.       | Rs.       | Rs.       | Rs.       | Rs.       |             |
| 41—ANIMAL HUSBANDRY—              | ..                  | ..        | ..      | ..        | ..        | ..        | ..        | 1,47,461  |             |
| Direction                         | ..                  | 1,47,461  | ..      | ..        | ..        | ..        | ..        | 1,47,461  |             |
| Superintendence                   | ..                  | 37,803    | ..      | ..        | 37,803    | ..        | ..        | 37,803    |             |
| Veterinary Education and Research | ..                  | 3,41,176  | ..      | 6,19,750  | 3,41,176  | 6,19,750  | 6,19,750  | 9,60,926  |             |
| Subordinate Establishment         | ..                  | 2,36,907  | ..      | 60,675    | 2,36,907  | 60,675    | 60,675    | 2,97,582  |             |
| Hospitals and Dispensaries        | ..                  | 11,99,238 | ..      | 13,74,904 | 11,99,238 | 13,74,904 | 13,74,904 | 25,74,142 |             |
| Breeding operations               | ..                  | 8,72,851  | ..      | 5,85,114  | 8,72,851  | 5,85,114  | 5,85,114  | 14,57,965 |             |
| Other charges                     | ..                  | 1,93,424  | ..      | 4,08,272  | 1,93,424  | 4,08,272  | 4,08,272  | 6,01,696  |             |
| Works                             | ..                  | 75,020    | ..      | 1,50,625  | 75,020    | 1,50,625  | 1,50,625  | 2,25,645  |             |
| Total                             | ..                  | 31,03,880 | ..      | 31,99,340 | 31,03,880 | 31,99,340 | 31,99,340 | 63,03,220 |             |

## 42—CO-OPERATION—

|                 |    |          |    |           |           |           |           |
|-----------------|----|----------|----|-----------|-----------|-----------|-----------|
| Direction       | .. | 1,41,826 | .. | 2,15,723  | 1,41,826  | 2,15,723  | 1,57,495  |
| Superintendence | .. | 39       | .. | 9,94,168  | 9,91,543  | 9,94,168  | 19,85,711 |
| Grants-in-aid   | .. | ..       | .. | ..        | 1,05,780  | ..        | 1,05,780  |
| Other charges   | .. | ..       | .. | 21,22,842 | 3,66,827  | 21,22,842 | 24,89,669 |
| Works           | .. | ..       | .. | ..        | 3,000     | ..        | 3,000     |
|                 | .. | ..       | .. | -5,89,950 | ..        | -5,89,950 | -5,89,950 |
| <b>Total</b>    | .. | 39       | .. | 27,42,783 | 16,08,976 | 27,42,783 | 43,51,759 |

*Debit*—Amount met from the Deposit Account of Grant made by the National Co-operative Development and Ware-housing Board.

## 43—INDUSTRIES AND SUPPLIES—

|                     |    |        |    |           |           |           |           |
|---------------------|----|--------|----|-----------|-----------|-----------|-----------|
| Industries          | .. | 34,182 | .. | 44,66,835 | 12,62,408 | 44,66,835 | 57,29,243 |
| Cottage Industries  | .. | 1,900  | .. | 82,352    | 1,04,946  | 82,352    | 1,87,298  |
| Other organisations | .. | ..     | .. | ..        | 361       | ..        | 361       |
| Works               | .. | ..     | .. | 83,708    | 15,553    | 83,708    | 99,261    |
| <b>Total</b>        | .. | 36,082 | .. | 46,32,895 | 13,83,268 | 46,32,895 | 60,16,163 |

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

| Heads                                | Actuals for 1960-61 |        |         |          |         |        |          |          | Grand Total |
|--------------------------------------|---------------------|--------|---------|----------|---------|--------|----------|----------|-------------|
|                                      | Non-Plan            |        | Plan    |          | Total   |        | Plan     | Non-Plan |             |
|                                      | Charged             | Voted  | Charged | Voted    | Charged | Voted  |          |          |             |
| 1                                    | 2                   | 3      | 4       | 5        | 6       | 7      | 8        | Rs.      |             |
| <b>47—MISCELLANEOUS DEPARTMENTS—</b> |                     |        |         |          |         |        |          |          |             |
| <i>Labour and Emigration—</i>        |                     |        |         |          |         |        |          |          |             |
| Factories                            | ..                  | 88,532 | ..      | ..       | ..      | 88,532 | ..       | ..       | 88,532      |
| Labour                               | ..                  | 99,734 | ..      | 1,50,952 | ..      | 99,734 | 1,50,952 | ..       | 2,50,686    |
| <i>Inspection and Tests—</i>         |                     |        |         |          |         |        |          |          |             |
| Inspector of Steam Boilers           | ..                  | 17,482 | ..      | 7,671    | ..      | 17,482 | 7,671    | ..       | 25,153      |
| <i>Statisticians—</i>                |                     |        |         |          |         |        |          |          |             |
| Census                               | ..                  | 16,086 | ..      | ..       | ..      | 16,086 | ..       | ..       | 16,086      |
| Gazetteer and Statistical Memoirs    | ..                  | ..     | ..      | 43,577   | ..      | ..     | 43,577   | ..       | 43,577      |
| State Statistics                     | ..                  | 14,635 | ..      | 10,618   | ..      | 14,635 | 10,618   | ..       | 25,253      |

|                                                                                         |    |           |    |    |    |           |    |           |    |             |
|-----------------------------------------------------------------------------------------|----|-----------|----|----|----|-----------|----|-----------|----|-------------|
| <i>Miscellaneous—</i>                                                                   | .. | 12,713    | .. | .. | .. | 12,713    | .. | 12,713    | .. | 12,713      |
| Examinations                                                                            | .. | 250       | .. | .. | .. | 250       | .. | 250       | .. | 250         |
| Administration of Indian Partnership Act, 1932                                          | .. | 5,96,026  | .. | .. | .. | 5,96,026  | .. | 5,96,026  | .. | 5,96,026    |
| Fire Services                                                                           | .. | 48,83,904 | .. | .. | .. | 48,83,904 | .. | 48,83,904 | .. | 2,54,84,555 |
| Rural Welfare Department                                                                | .. | 1,87,244  | .. | .. | .. | 1,87,244  | .. | 1,87,244  | .. | 7,74,207    |
| Miscellaneous                                                                           | .. | 59,16,606 | .. | .. | .. | 59,16,606 | .. | 59,16,606 | .. | 2,73,17,038 |
| <b>Total</b>                                                                            | .. |           | .. | .. | .. |           | .. |           | .. |             |
| <b>H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b> |    |           |    |    |    |           |    |           |    |             |
| <b>50—CIVIL WORKS—</b>                                                                  |    |           |    |    |    |           |    |           |    |             |
| Original Works—                                                                         |    |           |    |    |    |           |    |           |    |             |
| Buildings—                                                                              |    |           |    |    |    |           |    |           |    |             |
| Taxes on Income                                                                         | .. | 6,808     | .. | .. | .. | 6,808     | .. | 6,808     | .. | 6,808       |
| Forest                                                                                  | .. | 3,050     | .. | .. | .. | 3,050     | .. | 3,050     | .. | 3,050       |
| General Administration                                                                  | .. | 8,59,443  | .. | .. | .. | 8,59,443  | .. | 9,00,408  | .. | 9,00,408    |
| Administration of Justice                                                               | .. | 1,35,617  | .. | .. | .. | 1,35,617  | .. | 1,35,617  | .. | 1,35,617    |



|                                                             |    |             |        |             |             |             |             |
|-------------------------------------------------------------|----|-------------|--------|-------------|-------------|-------------|-------------|
| Industries                                                  | .. | 13,235      | ..     | 22,57,135   | 13,235      | 22,57,135   | 22,70,370   |
| Miscellaneous Departments                                   | .. | 1,05,769    | ..     | 10,36,938   | 1,05,769    | 10,36,938   | 11,42,707   |
| Civil Works                                                 | .. | 1,45,473    | ..     | ..          | 1,45,473    | ..          | 1,45,473    |
| Stationery and Printing                                     | .. | 4           | ..     | ..          | 4           | ..          | 4           |
| Original Works—Communication                                | .. | 30,30,651   | 19,915 | 22,69,664   | 30,30,651   | 22,89,579   | 53,20,230   |
| Repairs                                                     | .. | 1,48,46,144 | ..     | ..          | 1,49,07,083 | ..          | 1,49,07,083 |
| Re-establishment                                            | .. | 15,19,786   | ..     | 21,716      | 15,19,786   | 21,716      | 15,41,502   |
| Tools and Plant                                             | .. | 15,74,519   | ..     | ..          | 15,74,519   | ..          | 15,74,519   |
| Grants-in-aid                                               | .. | 2,40,133    | ..     | ..          | 2,40,133    | ..          | 2,40,133    |
| Expense                                                     | .. | —25,74,153  | ..     | ..          | —25,74,153  | ..          | —25,74,153  |
| Repayment of Capital expenditure on grants for development. | .. | 1,62,000    | ..     | ..          | 1,62,000    | ..          | 1,62,000    |
| Total                                                       | .. | 2,51,404    | 19,915 | 1,12,91,445 | 2,12,09,964 | 1,13,11,360 | 3,25,21,324 |

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

| Heads                                                        | Actuals for 1960-61 |       |         |       |           |      |           |     | Grand Total |
|--------------------------------------------------------------|---------------------|-------|---------|-------|-----------|------|-----------|-----|-------------|
|                                                              | Non-Plan            |       | Plan    |       | Total     |      | 7         | 8   |             |
|                                                              | Charged             | Voted | Charged | Voted | Non-Plan  | Plan |           |     |             |
| 1                                                            | 2                   | 3     | 4       | 5     | 6         | 7    | 8         |     |             |
|                                                              | Rs.                 | Rs.   | Rs.     | Rs.   | Rs.       | Rs.  | Rs.       | Rs. |             |
| 51—INTEREST ON CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES— |                     |       |         |       |           |      |           |     |             |
| Delta Irrigation Schemes                                     | 26,64,338           | ..    | ..      | ..    | 26,64,338 | ..   | 26,64,338 |     |             |
| Total                                                        | 26,64,338           | ..    | ..      | ..    | 26,64,338 | ..   | 26,64,338 |     |             |

|                                                                                                                                   |    |           |    |    |    |           |    |           |
|-----------------------------------------------------------------------------------------------------------------------------------|----|-----------|----|----|----|-----------|----|-----------|
| 51-B—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTIPURPOSE RIVER SCHEMES—<br>Hirakud Dam Project—<br>Working Expenses—<br>Stage I | .. | 71,538    | .. | .. | .. | 71,538    | .. | 71,538    |
| I.—DAM AND APPURTENANT WORKS—                                                                                                     | .. | 8,93,053  | .. | .. | .. | 8,93,053  | .. | 8,93,053  |
| Extensions and Improvements                                                                                                       | .. | 10,12,792 | .. | .. | .. | 10,12,792 | .. | 10,12,792 |
| Maintenance and Repairs                                                                                                           | .. | 62,262    | .. | .. | .. | 62,262    | .. | 62,262    |
| Establishment                                                                                                                     | .. | —8,71,061 | .. | .. | .. | —8,71,061 | .. | —8,71,061 |
| Tools and Plant                                                                                                                   | .. | 11,68,584 | .. | .. | .. | 11,68,584 | .. | 11,68,584 |
| Suspense                                                                                                                          | .. |           |    |    |    |           |    |           |
| Total—I                                                                                                                           | .. |           |    |    |    |           |    |           |
| II.—MAIN CANALS, BRANCHES, DISTRIBUTARIES AND WATER COURSES—                                                                      | .. | 3,76,979  | .. | .. | .. | 3,76,979  | .. | 3,76,979  |
| Maintenance and Repairs                                                                                                           | .. | 97,561    | .. | .. | .. | 97,561    | .. | 97,561    |
| Establishment                                                                                                                     | .. | 29,483    | .. | .. | .. | 29,483    | .. | 29,483    |
| Tools and Plant                                                                                                                   | .. | 35,385    | .. | .. | .. | 35,385    | .. | 35,385    |
| Suspense                                                                                                                          | .. | 5,39,408  | .. | .. | .. | 5,39,408  | .. | 5,39,408  |
| Total —II                                                                                                                         | .. |           |    |    |    |           |    |           |

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

| Heads                                                                           | Actuals for 1960-61 |           |         |       |           |      |     |           | Grand Total |
|---------------------------------------------------------------------------------|---------------------|-----------|---------|-------|-----------|------|-----|-----------|-------------|
|                                                                                 | Non-Plan            |           | Plan    |       | Total     |      | Rs. | Rs.       |             |
|                                                                                 | Charged             | Voted     | Charged | Voted | Non-Plan  | Plan |     |           |             |
| 1                                                                               | 2                   | 3         | 4       | 5     | 6         | 7    | 8   |           |             |
| 51-B—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTIPURPOSE RIVER SCHEMES—Contd. | Rs.                 | Rs.       | Rs.     | Rs.   | Rs.       | Rs.  | Rs. | Rs.       |             |
| III—HYDRO—ELECTRIC INSTALLATION—                                                |                     |           |         |       |           |      |     |           |             |
| Extensions and Improvements                                                     | ..                  | 36,276    | ..      | ..    | 36,276    | ..   | ..  | 36,276    |             |
| Maintenance and Repairs                                                         | ..                  | 33,32,023 | ..      | ..    | 33,32,023 | ..   | ..  | 33,32,023 |             |
| Establishment                                                                   | ..                  | 3,49,821  | ..      | ..    | 3,49,821  | ..   | ..  | 3,49,821  |             |
| Tools and Plant                                                                 | ..                  | 75,419    | ..      | ..    | 75,419    | ..   | ..  | 75,419    |             |
| Suspense                                                                        | ..                  | —35,676   | ..      | ..    | —35,676   | ..   | ..  | —35,676   |             |
| Total—III                                                                       | ..                  | 37,57,863 | ..      | ..    | 37,57,863 | ..   | ..  | 37,57,863 |             |
| Total—Stage I                                                                   | ..                  | 54,65,855 | ..      | ..    | 54,65,855 | ..   | ..  | 54,65,855 |             |



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

| Heads                                                      | Actuals for 1960-61 |       |         |       |           |      |     |           | Grand Total |
|------------------------------------------------------------|---------------------|-------|---------|-------|-----------|------|-----|-----------|-------------|
|                                                            | Non-Plan            |       | Plan    |       | Total     |      |     |           |             |
|                                                            | Charged             | Voted | Charged | Voted | Non-Plan  | Plan | Rs. | Rs.       |             |
| 1                                                          | 2                   | 3     | 4       | 5     | 6         | 7    | 8   |           |             |
| 2—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES—Contd. | Rs.                 | Rs.   | Rs.     | Rs.   | Rs.       | Rs.  | Rs. | Rs.       | Rs.         |
| II—Thermo-Electric Schemes—                                |                     |       |         |       |           |      |     |           |             |
| Cuttack Thermal Scheme                                     | 2,02,396            | ..    | ..      | ..    | 2,02,396  | ..   | ..  | 2,02,396  | 2,02,396    |
| Bariapada Electrification Scheme                           | 38,591              | ..    | ..      | ..    | 38,591    | ..   | ..  | 38,591    | 38,591      |
| Town Electrification Scheme—Group I                        | 13,307              | ..    | ..      | ..    | 13,307    | ..   | ..  | 13,307    | 13,307      |
| Town Electrification Scheme—Group II                       | 35,369              | ..    | ..      | ..    | 35,369    | ..   | ..  | 35,369    | 35,369      |
| Electrification of small towns and rural areas             | 4,53,876            | ..    | ..      | ..    | 4,53,876  | ..   | ..  | 4,53,876  | 4,53,876    |
| Expansion of power facilities                              | 2,35,267            | ..    | ..      | ..    | 2,35,267  | ..   | ..  | 2,35,267  | 2,35,267    |
| Taleber Thermal Scheme                                     | 5,521               | ..    | ..      | ..    | 5,521     | ..   | ..  | 5,521     | 5,521       |
| Total—II                                                   | 9,84,327            | ..    | ..      | ..    | 9,84,327  | ..   | ..  | 9,84,327  | 9,84,327    |
| Grand Total                                                | 44,50,559           | ..    | ..      | ..    | 44,50,559 | ..   | ..  | 44,50,559 | 44,50,559   |

52 A.—OTHER REVENUE EXPENDITURE  
CONNECTED WITH ELECTRICITY  
SCHEMES—

|                                                    |       |    |    |    |           |    |             |    |             |
|----------------------------------------------------|-------|----|----|----|-----------|----|-------------|----|-------------|
| Miscellaneous expenditure ( including surveys ) .. | 9,811 | .. | .. | .. | 9,811     | .. | 9,811       | .. | 9,811       |
| Total                                              | 9,811 | .. | .. | .. | 9,811     | .. | 9,811       | .. | 9,811       |
| J—MISCELLANEOUS—                                   |       |    |    |    |           |    |             |    |             |
| 54—FAMINE—                                         |       |    |    |    |           |    |             |    |             |
| A—Famine Relief—                                   | ..    | .. | .. | .. | ..        | .. | ..          | .. | ..          |
| Salaries and Establishment                         | ..    | .. | .. | .. | 34,587    | .. | 34,587      | .. | 34,587      |
| Relief Works                                       | ..    | .. | .. | .. | 27,17,804 | .. | 27,17,804   | .. | 27,17,804   |
| Gratuitous Relief                                  | ..    | .. | .. | .. | 33,20,037 | .. | 33,20,037   | .. | 33,20,037   |
| B—Transfer to Famine Relief Fund                   | ..    | .. | .. | .. | 50,00,000 | .. | 50,00,000   | .. | 50,00,000   |
| Total                                              | ..    | .. | .. | .. | 60,72,428 | .. | 1,10,72,428 | .. | 1,10,72,428 |

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

| Heads                                    | Actuals for 1960-61 |          |         |       |          |      |   |          | Grand Total |
|------------------------------------------|---------------------|----------|---------|-------|----------|------|---|----------|-------------|
|                                          | Non-Plan            |          | Plan    |       | Total    |      | 8 | Rs.      |             |
|                                          | Charged             | Voted    | Charged | Voted | Non-Plan | Plan |   |          |             |
| 1                                        | 2                   | 3        | 4       | 5     | 6        | 7    |   |          |             |
|                                          | Rs.                 | Rs.      | Rs.     | Rs.   | Rs.      | Rs.  |   |          |             |
| 54-A—TERRITORIAL AND POLITICAL PENSIONS— | ..                  | 1,21,299 | ..      | ..    | 1,21,299 | ..   |   | 1,21,299 |             |
| Territorial and Political Pensions       | ..                  | 1,790    | ..      | ..    | 1,790    | ..   |   | 1,790    |             |
| Charitable Allowance:                    | ..                  | ..       | ..      | ..    | ..       | ..   |   | ..       |             |
| Total                                    | ..                  | 1,23,089 | ..      | ..    | 1,23,089 | ..   |   | 1,23,089 |             |

|                                                                                                                                                           |    |          |    |           |    |           |    |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|----|-----------|----|-----------|----|-----------|
| B—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS—PRIVY PURSES AND ALLOWANCES OF RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS. | .. | 2,88,133 | .. | 2,88,133  | .. | 2,88,133  | .. | 2,88,133  |
| Integrated States                                                                                                                                         | .. | 2,88,133 | .. | 2,88,133  | .. | 2,88,133  | .. | 2,88,133  |
| Total                                                                                                                                                     | .. | 2,88,133 | .. | 2,88,133  | .. | 2,88,133  | .. | 2,88,133  |
| 55—SUPERANNUATION ALLOWANCES AND PENSIONS—                                                                                                                |    |          |    |           |    |           |    |           |
| Superannuation and Retired Allowances                                                                                                                     | .. | 23,928   | .. | 28,69,922 | .. | 28,69,922 | .. | 28,69,922 |
| Compassionate Allowances                                                                                                                                  | .. | ..       | .. | 43,064    | .. | 43,064    | .. | 43,064    |
| Gratuities                                                                                                                                                | .. | ..       | .. | 8,31,667  | .. | 8,31,667  | .. | 8,31,667  |
| Family pensions                                                                                                                                           | .. | ..       | .. | 32,769    | .. | 32,769    | .. | 32,769    |
| Pensions for distinguished and meritorious services                                                                                                       | .. | ..       | .. | 2,331     | .. | 2,331     | .. | 2,331     |
| Donations to Provident Funds                                                                                                                              | .. | ..       | .. | 42,962    | .. | 42,962    | .. | 42,962    |
| Equated payments on account of capital outlay on Sterling Pensions to the Government of India.                                                            | .. | ..       | .. | 16,429    | .. | 16,429    | .. | 16,429    |
| Charges in England                                                                                                                                        | .. | ..       | .. | 26,920    | .. | 26,920    | .. | 26,920    |
| Deduct—Pensionary charges transferred to Commercial Departments and concerns.                                                                             | .. | ..       | .. | —3,23,480 | .. | —3,23,480 | .. | —3,23,480 |
| Total                                                                                                                                                     | .. | 23,928   | .. | 35,18,656 | .. | 35,42,584 | .. | 35,42,584 |

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

| Heads                                      | Actuals for 1960-61 |           |         |          |           |          |     |           | Grand Total |
|--------------------------------------------|---------------------|-----------|---------|----------|-----------|----------|-----|-----------|-------------|
|                                            | Non-Plan            |           | Plan    |          | Total     |          | 7   | 8         |             |
|                                            | Charged             | Voted     | Charged | Voted    | Non-Plan  | Plan     |     |           |             |
| I                                          | 2                   | 3         | 4       | 5        | 6         | 7        | 8   |           |             |
|                                            | Rs.                 | Rs.       | Rs.     | Rs.      | Rs.       | Rs.      | Rs. | Rs.       |             |
| <b>36—STATIONERY AND PRINTING—</b>         |                     |           |         |          |           |          |     |           |             |
| <b>I—Stationery—</b>                       |                     |           |         |          |           |          |     |           |             |
| Stationery Offices and Stores              | ..                  | 1,10,616  | ..      | ..       | 1,10,616  | ..       | ..  | 1,10,616  |             |
| Purchase of Stationery Stores              | ..                  | 5,18,848  | ..      | ..       | 5,18,848  | ..       | ..  | 5,18,848  |             |
| Disaccount on plain paper used with Stamps | ..                  | ..        | ..      | ..       | 4,025     | ..       | ..  | 4,025     |             |
| Purchase of plain paper used with Stamps   | ..                  | ..        | ..      | ..       | 25,336    | ..       | ..  | 25,336    |             |
| <b>II—Printing—</b>                        |                     |           |         |          |           |          |     |           |             |
| Government Presses                         | ..                  | 33,17,623 | ..      | 4,99,723 | 33,17,623 | 4,99,723 | ..  | 38,17,346 |             |
| Printing at Private Presses                | ..                  | 2,34,362  | ..      | ..       | 2,34,362  | ..       | ..  | 2,34,362  |             |

|                                                                                 |           |    |          |           |          |           |           |           |
|---------------------------------------------------------------------------------|-----------|----|----------|-----------|----------|-----------|-----------|-----------|
| Cost of printing work done by other Governments ..                              | 39,208    | .. | ..       | 39,208    | ..       | 39,208    | ..        | 39,208    |
| Deduct—Cost of printing work done for other Governments and paying Departments. | —10,852   | .. | ..       | —10,852   | ..       | —10,852   | ..        | —10,852   |
| Charges in England ..                                                           | 6,371     | .. | ..       | 6,371     | ..       | 6,371     | ..        | 6,371     |
| Total ..                                                                        | 42,45,537 | .. | 4,99,723 | 42,45,537 | 4,99,723 | 4,99,723  | 47,45,260 | 47,45,260 |
| 57—MISCELLANEOUS—                                                               |           |    |          |           |          |           |           |           |
| Cost of books and periodicals ..                                                | 10,642    | .. | ..       | 10,642    | ..       | 10,642    | ..        | 10,642    |
| Donations for Charitable purposes ..                                            | 6,947     | .. | ..       | 6,947     | ..       | 6,947     | ..        | 6,947     |
| Special Commissions of Enquiry ..                                               | 1,73,302  | .. | ..       | 1,73,302  | ..       | 1,73,302  | ..        | 1,73,302  |
| Publicity Board ..                                                              | ..        | .. | 5,984    | ..        | 5,984    | ..        | 5,984     | 5,984     |
| Petty Establishments ..                                                         | 3,19,364  | .. | ..       | 3,19,364  | ..       | 3,19,364  | ..        | 3,19,364  |
| Irrecoverable temporary loans and advances written off.                         | 1,44,048  | .. | ..       | 1,44,048  | ..       | 1,44,048  | ..        | 1,44,048  |
| Rents, rates and taxes ..                                                       | 564       | .. | ..       | 564       | ..       | 564       | ..        | 564       |
| Grants-in-aid Contributions, etc. ..                                            | 59,91,721 | .. | 9,80,803 | 59,91,721 | 9,80,803 | 59,91,721 | 9,80,803  | 69,72,524 |
| Miscellaneous Compensations ..                                                  | 8,400     | .. | ..       | 8,400     | ..       | 8,400     | ..        | 8,400     |

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

Actuals for 1960-61

| Heads                                           | Actuals for 1960-61 |       |             |       |           |             |          |       |           |             | Grand Total |
|-------------------------------------------------|---------------------|-------|-------------|-------|-----------|-------------|----------|-------|-----------|-------------|-------------|
|                                                 | Non-Plan            |       | Plan        |       |           | Total       |          | Total |           |             |             |
|                                                 | Charged             | Voted | Charged     | Voted | Non-Plan  | Plan        | Non-Plan | Plan  | Non-Plan  | Plan        |             |
| 1                                               | 2                   | 3     | 4*          | 5     | 6         | 7           | 8        | 9     | 10        | 11          |             |
| 57.—MISCELLANEOUS—Contd.                        | Rs.                 | Rs.   | Rs.         | Rs.   | Rs.       | Rs.         | Rs.      | Rs.   | Rs.       | Rs.         |             |
| Miscellaneous Gifts and Presents                | ..                  | ..    | 3,400       | ..    | ..        | 3,400       | ..       | ..    | ..        | 3,400       |             |
| Expenditure on displaced persons and minorities | ..                  | ..    | 3,07,616    | ..    | 3,12,503  | 3,07,616    | ..       | ..    | 3,12,503  | 6,20,119    |             |
| Employment Exchanges and Resettlement           | ..                  | ..    | 68,787      | ..    | 89,013    | 68,787      | ..       | ..    | 89,013    | 1,57,800    |             |
| Miscellaneous and Unforeseen charges            | ..                  | ..    | 41,56,099   | ..    | 37,346    | 41,56,099   | ..       | ..    | 37,346    | 41,93,445   |             |
| Transfer to Orissa Loan Stipend Fund            | ..                  | ..    | 4,30,000    | ..    | 4,30,253  | 4,30,000    | ..       | ..    | 4,30,253  | 8,60,253    |             |
| Transport Organisation                          | ..                  | ..    | 1,01,458    | ..    | ..        | 1,01,458    | ..       | ..    | ..        | 1,01,458    |             |
| Loss or gain by Exchange                        | ..                  | ..    | 108         | ..    | ..        | 108         | ..       | ..    | ..        | 108         |             |
| Total                                           | ..                  | ..    | 1,17,22,456 | ..    | 18,55,902 | 1,17,22,456 | ..       | ..    | 18,55,902 | 1,35,78,358 |             |

M—EXTRAORDINARY ITEMS—  
63—EXTRAORDINARY CHARGES—

*Charges in India*

Rationing and Grain Supply Schemes

Purchase of Lease/Lend Lorries

*Debit*—Amount transferred to 85-A—Capital Outlay  
on State Schemes of Government Trading.

Total

63-A—EXPENDITURE CONNECTED WITH  
POST-WAR PLANNING AND DEVELOPMENT.

Secretariat

Special Commissions and Committees

Miscellaneous

Total

|    |            |    |           |            |           |            |
|----|------------|----|-----------|------------|-----------|------------|
| .. | 19,88,031  | .. | ..        | 19,88,031  | ..        | 19,88,031  |
| .. | -2,44,232  | .. | ..        | -2,44,232  | ..        | -2,44,232  |
| .. | -16,87,680 | .. | ..        | -16,87,680 | ..        | -16,87,680 |
| .. | 56,119     | .. | ..        | 56,119     | ..        | 56,119     |
| .. | 1,82,052   | .. | 6,04,583  | 1,82,052   | 6,04,583  | 7,86,635   |
| .. | 8,881      | .. | ..        | 8,881      | ..        | 8,881      |
| .. | 58,167     | .. | 6,65,028  | 58,167     | 6,65,028  | 7,23,195   |
| .. | 2,49,100   | .. | 12,69,611 | 2,49,100   | 12,69,611 | 15,18,711  |

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

| Heads                                                                                              | Actuals for 1960-61 |       |         |           |          |           |           |           | Grand Total |
|----------------------------------------------------------------------------------------------------|---------------------|-------|---------|-----------|----------|-----------|-----------|-----------|-------------|
|                                                                                                    | Non-Plan            |       | Plan    |           | Total    |           | Rs.       | Rs.       |             |
|                                                                                                    | Charged             | Voted | Charged | Voted     | Non-Plan | Plan      |           |           |             |
| 1                                                                                                  | 2                   | 3     | 4       | 5         | 6        | 7         | 8         |           |             |
| 65-2—COMMUNITY DEVELOPMENT PROJECTS,<br>NATIONAL EXTENSION SERVICE AND<br>LOCAL DEVELOPMENT WORKS— | Rs.                 | Rs.   | Rs.     | Rs.       | Rs.      | Rs.       | Rs.       | Rs.       |             |
| A—Community Development Projects—                                                                  |                     |       |         |           |          |           |           |           |             |
| Supervision                                                                                        | ..                  | ..    | ..      | 6,058     | ..       | 6,058     | 6,058     | 6,058     |             |
| Project/Block Headquarters                                                                         | ..                  | ..    | ..      | 57,69,479 | ..       | 57,69,479 | 57,69,479 | 57,69,479 |             |
| Animal Husbandry and Agricultural Extension                                                        | ..                  | ..    | ..      | 18,00,578 | ..       | 18,00,578 | 18,00,578 | 18,00,578 |             |
| Irrigation                                                                                         | ..                  | ..    | ..      | 47,53,174 | ..       | 47,53,174 | 47,53,174 | 47,53,174 |             |
| Health and Rural Sanitation                                                                        | ..                  | ..    | ..      | 23,71,528 | ..       | 23,71,528 | 23,71,528 | 23,71,528 |             |
| Education                                                                                          | ..                  | ..    | ..      | 14,31,163 | ..       | 14,31,163 | 14,31,163 | 14,31,163 |             |
| Social Education                                                                                   | ..                  | ..    | ..      | 20,99,534 | ..       | 20,99,534 | 20,99,534 | 20,99,534 |             |

|                                                                                                                        |    |           |             |           |             |             |
|------------------------------------------------------------------------------------------------------------------------|----|-----------|-------------|-----------|-------------|-------------|
| Communication                                                                                                          | .. | ..        | 18,63,416   | ..        | 18,63,416   | 18,63,416   |
| Rural Arts, Crafts and Industries                                                                                      | .. | ..        | 9,52,950    | ..        | 9,52,950    | 9,52,950    |
| Housing                                                                                                                | .. | ..        | 19,59,544   | ..        | 19,59,544   | 19,59,544   |
| Multipurpose Projects                                                                                                  | .. | ..        | 16,24,492   | ..        | 16,24,492   | 16,24,492   |
| B—National Extension Service—<br>Recurring expenditure on personnel retained on<br>National Extension Service Pattern. | .. | 34,98,580 | ..          | 34,98,580 | ..          | 34,98,580   |
| Suspense                                                                                                               | .. | ..        | —19,444     | ..        | —19,444     | —19,444     |
| C—Local Development Works—<br>Water-supply                                                                             | .. | ..        | 3,76,728    | ..        | 3,76,728    | 3,76,728    |
| Roads and Buildings including small bridges and<br>culverts.                                                           | .. | ..        | 3,91,128    | ..        | 3,91,128    | 3,91,128    |
| Other Miscellaneous Schemes                                                                                            | .. | ..        | 30,000      | ..        | 30,000      | 30,000      |
| D—General—<br>Training Schemes                                                                                         | .. | ..        | 1,20,132    | ..        | 1,20,132    | 1,20,132    |
| Total                                                                                                                  | .. | 34,98,580 | 2,55,30,460 | 34,98,580 | 2,55,30,460 | 2,90,29,040 |
| 64-B—CIVIL DEFENCE                                                                                                     |    |           |             |           |             |             |
| Miscellaneous                                                                                                          | .. | 19,358    | ..          | 19,358    | ..          | 19,358      |
| Deduct—Share paid by the Central Government                                                                            | .. | —7,001    | ..          | —7,001    | ..          | —7,001      |
| Total                                                                                                                  | .. | 12,357    | ..          | 12,357    | ..          | 12,357      |

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

| Heads                                                                   | Actuals for 1960-61 |        |         |       |          |       |        |        | Grand Total |
|-------------------------------------------------------------------------|---------------------|--------|---------|-------|----------|-------|--------|--------|-------------|
|                                                                         | Non-Plan            |        | Plan    |       |          | Total |        | Rs.    |             |
|                                                                         | Charged             | Voted  | Charged | Voted | Non-Plan | Plan  |        |        |             |
| 1                                                                       | 2                   | 3      | 4       | 5     | 6        | 7     | 8      |        |             |
| 11—MISCELLANEOUS—CAPITAL ACCOUNT<br>WITHIN THE REVENUE<br>ACCOUNT       | Rs.                 | Rs.    | Rs.     | Rs.   | Rs.      | Rs.   | Rs.    | Rs.    |             |
| 55-A—COMMUTATION OF PENSIONS<br>FINANCED FROM ORDINARY<br>REVENUES—     | ..                  | 63,247 | ..      | ..    | 63,247   | ..    | 63,247 | 63,247 |             |
| Amount transferred from '83—Payments of com-<br>muted value of Pensions | ..                  | 63,247 | ..      | ..    | 63,247   | ..    | 63,247 | 63,247 |             |
| Total                                                                   | ..                  | 63,247 | ..      | ..    | 63,247   | ..    | 63,247 | 63,247 |             |

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

| Heads                                                                   | Actuals for 1960-61 |        |         |       |          |      |        |        | Grand Total |
|-------------------------------------------------------------------------|---------------------|--------|---------|-------|----------|------|--------|--------|-------------|
|                                                                         | Non-Plan            |        | Plan    |       | Total    |      | Plan   | Total  |             |
|                                                                         | Charged             | Voted  | Charged | Voted | Non-Plan | Plan |        |        |             |
| 1                                                                       | 2                   | 3      | 4       | 5     | 6        | 7    | 8      |        |             |
|                                                                         | Rs.                 | Rs.    | Rs.     | Rs.   | Rs.      | Rs.  | Rs.    | Rs.    |             |
| JJ—MISCELLANEOUS—CAPITAL ACCOUNT<br>WITHIN THE REVENUE<br>ACCOUNT       | ..                  | 63,247 | ..      | ..    | 63,247   | ..   | 63,247 | 63,247 |             |
| 55-A—COMMUTATION OF PENSIONS<br>FINANCED FROM ORDINARY<br>REVENUES—     | ..                  | ..     | ..      | ..    | ..       | ..   | ..     | ..     |             |
| Amount transferred from '83—Payments of com-<br>muted value of Pensions | ..                  | 63,247 | ..      | ..    | 63,247   | ..   | 63,247 | 63,247 |             |
| Total                                                                   | ..                  | 63,247 | ..      | ..    | 63,247   | ..   | 63,247 | 63,247 |             |



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

| Heads                                                                                                   | Actuals for 1960-61 |       |         |           |          |           |             |     |
|---------------------------------------------------------------------------------------------------------|---------------------|-------|---------|-----------|----------|-----------|-------------|-----|
|                                                                                                         | Non-Plan            |       | Plan    |           | Total    |           | Grand Total | Rs. |
|                                                                                                         | Charged             | voted | Charged | Voted     | Non-Plan | Plan      |             |     |
| 1                                                                                                       | 2                   | 3     | 4       | 5         | 6        | 7         | 8           |     |
| CC—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS OUTSIDE THE REVENUE ACCOUNT | Rs.                 | Rs.   | Rs.     | Rs.       | Rs.      | Rs.       | Rs.         |     |
| 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—                  | ..                  | ..    | ..      | 74,27,763 | ..       | 74,27,763 | 74,27,763   |     |
| (1) Irrigation Works—                                                                                   | ..                  | ..    | ..      | 4,21,617  | ..       | 4,21,617  | 4,21,617    |     |
| (2) Unproductive Works                                                                                  | ..                  | ..    | ..      | 2,41,720  | ..       | 2,41,720  | 2,41,720    |     |
| Establishment                                                                                           | ..                  | ..    | ..      | 2,18,114  | ..       | 2,18,114  | 2,18,114    |     |
| Tools and Plant                                                                                         | ..                  | ..    | ..      | —4,673    | ..       | —4,673    | —4,673      |     |
| Suspense                                                                                                | ..                  | ..    | ..      | 78,68,313 | ..       | 78,68,313 | 78,68,313   |     |
| Deduct—Receipts and Recoveries on Capital Account                                                       | ..                  | ..    | ..      | ..        | ..       | ..        | ..          |     |
| Total                                                                                                   | ..                  | ..    | ..      | 78,68,313 | ..       | 78,68,313 | 78,68,313   |     |

(F-A)—CONSTRUCTION OF IRRIGATION,  
NAVIGATION, EMBANKMENT AND  
DRAINAGE WORKS (NON-  
COMMERCIAL)—

A—Irrigation Works—

|                 |    |          |    |          |          |          |           |
|-----------------|----|----------|----|----------|----------|----------|-----------|
| Works           | .. | 2,09,852 | .. | 7,19,530 | 2,09,852 | 7,19,530 | 9,29,382  |
| Establishment   | .. | 10,481   | .. | 35,934   | 10,481   | 35,934   | 46,415    |
| Tools and Plant | .. | 6,830    | .. | 23,416   | 6,830    | 23,416   | 30,246    |
| Total—A         | .. | 2,27,163 | .. | 7,78,880 | 2,27,163 | 7,78,880 | 10,06,043 |

B—Navigation, Embankment and Drainage Works

|                                                    |    |        |    |           |        |           |           |
|----------------------------------------------------|----|--------|----|-----------|--------|-----------|-----------|
| Works                                              | .. | 88,089 | .. | 21,75,821 | 88,089 | 21,75,821 | 22,63,910 |
| Establishment                                      | .. | 4,401  | .. | 1,08,668  | 4,401  | 1,08,668  | 1,13,069  |
| Tools and Plant                                    | .. | 2,867  | .. | 70,810    | 2,867  | 70,810    | 73,677    |
| Suspense                                           | .. | ..     | .. | 22,189    | ..     | 22,189    | 22,189    |
| Deficit—Receipts and Recoveries on Capital Account | .. | ..     | .. | —77       | ..     | —77       | —77       |

Total

|    |    |        |    |           |        |           |           |
|----|----|--------|----|-----------|--------|-----------|-----------|
| .. | .. | 95,357 | .. | 23,77,411 | 95,357 | 23,77,411 | 24,72,768 |
|----|----|--------|----|-----------|--------|-----------|-----------|

Grand Total

|    |    |          |    |           |          |           |           |
|----|----|----------|----|-----------|----------|-----------|-----------|
| .. | .. | 3,22,520 | .. | 31,56,291 | 3,22,520 | 31,56,291 | 34,78,811 |
|----|----|----------|----|-----------|----------|-----------|-----------|

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

| Heads                                                                | Actuals for 1960-61 |       |         |           |          |           |           | Grand Total |
|----------------------------------------------------------------------|---------------------|-------|---------|-----------|----------|-----------|-----------|-------------|
|                                                                      | Non-Plan            |       | Plan    |           | Total    |           |           |             |
|                                                                      | Charged             | Voted | Charged | Voted     | Non-Plan | Plan      |           |             |
| 1                                                                    | 2                   | 3     | 4       | 5         | 6        | 7         | 8         |             |
| Rs.                                                                  | Rs.                 | Rs.   | Rs.     | Rs.       | Rs.      | Rs.       | Rs.       |             |
| VF—CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT | ..                  | ..    | ..      | 16,92,462 | ..       | 16,92,462 | 16,92,462 |             |
| 70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH—                   | ..                  | ..    | ..      | -3,18,216 | ..       | -3,18,216 | -3,18,216 |             |
| Grant for urban water-supply and Drainage Schemes.                   | ..                  | ..    | ..      | ..        | ..       | ..        | ..        |             |
| Deduct—Expenditure written back to Revenue                           | ..                  | ..    | ..      | ..        | ..       | ..        | ..        |             |
| Total                                                                | ..                  | -     | ..      | 13,74,246 | ..       | 13,74,246 | 13,74,246 |             |

|                                                                        |    |        |           |          |           |           |  |  |  |
|------------------------------------------------------------------------|----|--------|-----------|----------|-----------|-----------|--|--|--|
| 71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH— |    |        |           |          |           |           |  |  |  |
| Major Irrigation Works in charge of Chief Engineer                     | .. | 16,268 | 11,74,920 | ..       | 11,91,188 | 11,91,188 |  |  |  |
| Minor Irrigation Works in charge of Civil Officers ..                  | .. | ..     | 14,61,290 | ..       | 14,61,290 | 14,61,290 |  |  |  |
| Lift Irrigation by Electricity ..                                      | .. | ..     | 11,38,077 | ..       | 11,38,077 | 11,38,077 |  |  |  |
| Scheme for Agricultural Information and Research ..                    | .. | ..     | 1,07,887  | ..       | 1,07,887  | 1,07,887  |  |  |  |
| Total ..                                                               | .. | 16,268 | 38,82,174 | ..       | 38,98,442 | 38,98,442 |  |  |  |
| 72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—                           |    |        |           |          |           |           |  |  |  |
| Investments in Government Commercial Undertakings.                     | .. | 13,260 | 1,55,453  | 13,838   | 1,68,713  | 1,82,551  |  |  |  |
| Investment in other Commercial concerns ..                             | .. | ..     | 20,88,782 | 4,72,500 | 20,88,782 | 25,61,282 |  |  |  |
| Debit—Receipts and Recoveries on Capital Account.                      | .. | ..     | —83,200   | —        | —83,200   | —83,200   |  |  |  |
| Total ..                                                               | .. | 13,260 | 21,61,035 | 4,86,338 | 21,74,295 | 26,60,633 |  |  |  |

## NO 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

| Heads                                              | Actuals for 1960-61 |       |         |       |           |      |      |             | Grand Total |
|----------------------------------------------------|---------------------|-------|---------|-------|-----------|------|------|-------------|-------------|
|                                                    | Non-plan            |       | Plan    |       | Total     |      | Plan | Grand Total |             |
|                                                    | Charged             | Voted | Charged | Voted | Non-Plan  | Plan |      |             |             |
| 1                                                  | 2                   | 3     | 4       | 5     | 6         | 7    | 8    |             |             |
| <b>B—CAPITAL OUTLAY ON PORTS—</b>                  |                     |       |         |       |           |      |      |             |             |
| C—Capital Outlay on Minor Ports—                   |                     |       |         |       |           |      |      |             |             |
| Works                                              | Rs.                 | Rs.   | Rs.     | Rs.   | Rs.       | Rs.  | Rs.  | Rs.         | Rs.         |
| Establishment                                      | ..                  | ..    | ..      | ..    | 81,646    | ..   | ..   | 81,646      | 81,646      |
| Tools and Plant and Equipment                      | ..                  | ..    | ..      | ..    | 18,864    | ..   | ..   | 18,864      | 18,864      |
| Survey, Dredging and Miscellaneous                 | ..                  | ..    | ..      | ..    | 4,18,312  | ..   | ..   | 4,18,312    | 4,18,312    |
| Deduct—Receipts and Recoveries on Capital Account. | ..                  | ..    | ..      | ..    | 1,06,248  | ..   | ..   | 1,06,248    | 1,06,248    |
|                                                    | ..                  | ..    | ..      | ..    | -1,15,149 | ..   | ..   | -1,15,149   | -1,15,149   |
| <b>Total</b>                                       | ..                  | ..    | ..      | ..    | 5,09,921  | ..   | ..   | 5,09,921    | 5,09,921    |



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

| Heads                                                       | Actuals for 1960-61 |       |         |       |           |      |           |             | Grand Total |
|-------------------------------------------------------------|---------------------|-------|---------|-------|-----------|------|-----------|-------------|-------------|
|                                                             | Non-Plan            |       | Plan    |       | Total     |      | Plan      | Grand Total |             |
|                                                             | Charged             | Voted | Charged | Voted | Non-Plan  | Plan |           |             |             |
| 1                                                           | 2                   | 3     | 4       | 5     | 6         | 7    | 8         |             |             |
| II—Main Canals, Branches, Distributaries and Water Courses— |                     |       |         |       |           |      |           |             |             |
| Works                                                       | Rs.                 | Rs.   | Rs.     | Rs.   | Rs.       | Rs.  | Rs.       | Rs.         | Rs.         |
| Establishment                                               | ..                  | ..    | ..      | ..    | 12,80,666 | ..   | 12,80,666 | 12,80,666   | 12,80,666   |
| Tools and Plant                                             | ..                  | ..    | ..      | ..    | 33,877    | ..   | 33,877    | 33,877      | 33,877      |
| Suspense                                                    | ..                  | ..    | ..      | ..    | 8         | ..   | 8         | 8           | 8           |
| Deduct—Receipts and Recoveries on Capital Account.          | ..                  | ..    | ..      | ..    | -8,068    | ..   | -8,068    | -8,068      | -8,068      |
|                                                             | ..                  | ..    | ..      | ..    | -3        | ..   | -3        | -3          | -3          |
| <b>Total—II</b>                                             | ..                  | ..    | ..      | ..    | 13,06,480 | ..   | 13,06,480 | 13,06,480   | 13,06,480   |



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

| Heads                                                      | Actuals for 1960-61 |       |         |             |          |             |             | Grand Total |
|------------------------------------------------------------|---------------------|-------|---------|-------------|----------|-------------|-------------|-------------|
|                                                            | Non-Plan            |       | Plan    |             |          | Total       |             |             |
|                                                            | Charged             | Voted | Charged | Voted       | Non-Plan | Plan        |             |             |
| 1                                                          | 2                   | 3     | 4       | 5           | 6        | 7           |             |             |
|                                                            | Rs.                 | Rs.   | Rs.     | Rs.         | Rs.      | Rs.         | Rs.         |             |
| Delta Irrigation Scheme—                                   |                     |       |         |             |          |             |             |             |
| Works                                                      | ..                  | ..    | ..      | 2,34,39,284 | ..       | 2,34,39,284 | 2,34,39,284 |             |
| Establishment                                              | ..                  | ..    | ..      | 13,59,732   | ..       | 13,59,732   | 13,59,732   |             |
| Tools and Plant                                            | ..                  | ..    | ..      | 7,62,761    | ..       | 7,62,761    | 7,62,761    |             |
| Suspense                                                   | ..                  | ..    | ..      | 29,39,857   | ..       | 29,39,857   | 29,39,857   |             |
| <i>Debit</i> —Receipts and Recoveries on Capital Account.. | ..                  | ..    | ..      | -2,46,344   | ..       | -2,46,344   | -2,46,344   |             |
| Total—Delta, etc.                                          | ..                  | ..    | ..      | 2,82,55,290 | ..       | 2,82,55,290 | 2,82,55,290 |             |
| Grand Total                                                | ..                  | ..    | ..      | 5,55,99,475 | ..       | 5,55,99,475 | 5,55,99,475 |             |

81—CAPITAL ACCOUNT OF CIVIL WORKS  
OUTSIDE THE REVENUE ACCOUNT

## Capital Construction—

|                                                   |           |           |            |           |            |            |
|---------------------------------------------------|-----------|-----------|------------|-----------|------------|------------|
| Works                                             | 19,69,675 | 11,75,008 | 48,39,376  | 19,69,675 | 60,14,384  | 79,84,059  |
| Communication                                     | ..        | ..        | 22,641     | ..        | 22,641     | 22,641     |
| Establishment                                     | ..        | ..        | 1,44,272   | ..        | 1,44,272   | 1,44,272   |
| Tools and Plant                                   | ..        | ..        | 1,74,086   | ..        | 1,74,086   | 1,74,086   |
| Suspense                                          | ..        | ..        | 4,44,781   | ..        | 4,44,781   | 4,44,781   |
| Deduct—Receipts and Recoveries on Capital Account | ..        | ..        | —13,07,199 | ..        | —13,07,199 | —13,07,199 |
| Original Works—Buildings—                         |           |           |            |           |            |            |
| Taxes on Income                                   | ..        | 436       | ..         | 436       | ..         | 436        |
| Registration                                      | ..        | —7,650    | ..         | —7,650    | ..         | —7,650     |
| Administration of Justice                         | ..        | 3,233     | ..         | 3,233     | ..         | 3,233      |
|                                                   | ..        | —296      | ..         | —296      | ..         | —296       |
| Police                                            | ..        | 22,57,228 | ..         | 22,61,028 | ..         | 22,61,028  |
| Education                                         | ..        | 76,170    | 13,40,351  | 76,170    | 13,40,351  | 14,16,521  |
| Medical                                           | ..        | 89,926    | 4,52,337   | 89,926    | 4,52,337   | 5,42,863   |

## No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEAD—Contd.

| Heads                                                                           | Actuals for 1960-61 |        |         |             |          |             |             |             | Grand Total |
|---------------------------------------------------------------------------------|---------------------|--------|---------|-------------|----------|-------------|-------------|-------------|-------------|
|                                                                                 | Non-Plan            |        | Plan    |             | Total    |             | Rs.         | Rs.         |             |
|                                                                                 | Charged             | Voted  | Charged | Voted       | Non-Plan | Plan        |             |             |             |
| 1                                                                               | 2                   | 3      | 4       | 5           | 6        | 7           | 8           |             |             |
|                                                                                 | Rs.                 | Rs.    | Rs.     | Rs.         | Rs.      | Rs.         | Rs.         | Rs.         |             |
| <b>81-CAPITAL ACCOUNT OF CIVIL WORKS<br/>OUTSIDE THE REVENUE ACCOUNT—Contd.</b> |                     |        |         |             |          |             |             |             |             |
| Public Health                                                                   | ..                  | ..     | ..      | 59,998      | ..       | 59,998      | 59,998      | 59,998      |             |
| *Agriculture                                                                    | ..                  | 2      | ..      | ..          | 2        | ..          | ..          | 2           |             |
| Animal Husbandry                                                                | ..                  | 459    | ..      | 4,629       | 459      | 4,629       | 4,629       | 5,088       |             |
| Industries                                                                      | ..                  | ..     | ..      | 28,50,597   | ..       | 28,50,597   | 28,50,597   | 28,50,597   |             |
| Miscellaneous Departments                                                       | ..                  | 4,789  | ..      | 14,76,568   | 4,789    | 14,76,568   | 14,81,357   | 14,81,357   |             |
| Civil Works                                                                     | ..                  | 6,485  | ..      | ..          | 6,485    | ..          | 6,485       | 6,485       |             |
| Stationery and Printing                                                         | ..                  | 6,348  | ..      | 6,04,493    | 6,348    | 6,04,493    | 6,10,841    | 6,10,841    |             |
| Original Works—Communication                                                    | ..                  | 250    | 25,281  | 1,21,86,095 | 250      | 1,22,11,376 | 1,22,11,626 | 1,22,11,626 |             |
| Original Works—Miscellaneous                                                    | ..                  | 39,654 | ..      | ..          | 39,654   | ..          | 39,654      | 39,654      |             |

|                                                                               |    |           |           |           |             |             |
|-------------------------------------------------------------------------------|----|-----------|-----------|-----------|-------------|-------------|
| Establishment                                                                 | .. | 82,629    | 7,85,092  | 82,629    | 7,88,092    | 8,07,21     |
| Tools and Plant                                                               | .. | 94,775    | 9,03,950  | 94,775    | 9,03,950    | 9,93,725    |
| Grants-in-aid                                                                 | .. | ..        | 3,42,640  | ..        | 3,42,640    | 1,42,640    |
| <i>Deduct</i> —Amount financed from Revenues                                  | .. | ..        | —6,45,000 | ..        | —6,45,000   | —6,45,000   |
| <i>Deduct</i> —Expenditure written back to Revenue                            | .. | —1,62,000 | ..        | —1,62,000 | ..          | —1,62,000   |
| Total                                                                         | .. | 4,050     | 44,61,863 | 44,65,913 | 2,58,82,996 | 3,03,48,909 |
| <b>II—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT.</b> |    |           |           |           |             |             |
| <b>81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—</b>                            |    |           |           |           |             |             |
| <b>I—HYDRO-ELECTRIC SCHEMES—</b>                                              |    |           |           |           |             |             |
| <b>A—Duduma Transmission Scheme—</b>                                          |    |           |           |           |             |             |
| Works                                                                         | .. | ..        | 39,30,912 | ..        | 39,30,912   | 39,30,912   |
| Establishment                                                                 | .. | ..        | 5,34,097  | ..        | 5,34,097    | 5,34,097    |
| Tools and Plant                                                               | .. | ..        | 20,986    | ..        | 20,986      | 20,986      |
| Suspense                                                                      | .. | ..        | 79,176    | ..        | 79,176      | 79,176      |
| Total                                                                         | .. | ..        | 45,65,171 | ..        | 45,65,171   | 45,65,171   |

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

| Heads                                              | Actuals for 1960-61 |       |         |       |           |      |           |     | Grand Total |
|----------------------------------------------------|---------------------|-------|---------|-------|-----------|------|-----------|-----|-------------|
|                                                    | Non-Plan            |       | Plan    |       | Total     |      | Rs.       | Rs. |             |
|                                                    | Charged             | Voted | Charged | Voted | Non-Plan  | Plan |           |     |             |
| 1                                                  | 2                   | 3     | 4       | 5     | 6         | 7    | 8         |     |             |
| 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—Contd.  | Rs.                 | Rs.   | Rs.     | Rs.   | Rs.       | Rs.  | Rs.       | Rs. |             |
| B—Hirakud Power Utilisation Scheme—                |                     |       |         |       |           |      |           |     |             |
| Works                                              | ..                  | ..    | ..      | ..    | 18,31,193 | ..   | 18,31,193 | ..  | 18,31,193   |
| Establishment                                      | ..                  | ..    | ..      | ..    | 2,48,805  | ..   | 2,48,805  | ..  | 2,48,805    |
| Tools and Plant                                    | ..                  | ..    | ..      | ..    | 1,46,567  | ..   | 1,46,567  | ..  | 1,46,567    |
| Supervise                                          | ..                  | ..    | ..      | ..    | -6,08,391 | ..   | -6,08,391 | ..  | -6,08,391   |
| Deduct—Receipts and Recoveries on Capital Account. | ..                  | ..    | ..      | ..    | -88,879   | ..   | -88,879   | ..  | -88,879     |
| Total                                              | ..                  | ..    | ..      | ..    | 15,29,295 | ..   | 15,29,295 | ..  | 15,29,295   |



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

| Heads                                             | Actuals for 1960-61 |       |         |       |           |      |           |     | Grand Total |
|---------------------------------------------------|---------------------|-------|---------|-------|-----------|------|-----------|-----|-------------|
|                                                   | Non-Plan            |       | Plan    |       | Total     |      | 7         | 8   |             |
|                                                   | Charged             | Voted | Charged | Voted | Non-Plan  | Plan |           |     |             |
| 1                                                 | 2                   | 3     | 4       | 5     | 6         | 7    | 8         |     |             |
| 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—Contd. |                     |       |         |       |           |      |           |     |             |
| C—Talcher Thermal Scheme—                         |                     |       |         |       |           |      |           |     |             |
| Works                                             | Rs.                 | Rs.   | Rs.     | Rs.   | Rs.       | Rs.  | Rs.       | Rs. | Rs.         |
| Establishment                                     | ..                  | ..    | ..      | ..    | 1,49,449  | ..   | 1,49,449  | ..  | 1,49,449    |
| Tools and Plant                                   | ..                  | ..    | ..      | ..    | 20,306    | ..   | 20,306    | ..  | 20,306      |
| Suspense                                          | ..                  | ..    | ..      | ..    | 1,71,318  | ..   | 1,71,318  | ..  | 1,71,318    |
| Debit—Receipts and Recoveries on Capital Account. | ..                  | ..    | ..      | ..    | 60,601    | ..   | 60,601    | ..  | 60,601      |
|                                                   | ..                  | ..    | ..      | ..    | 4,414     | ..   | 4,414     | ..  | 4,414       |
| Total                                             | ..                  | ..    | ..      | ..    | 2,76,058  | ..   | 2,76,058  | ..  | 2,76,058    |
| Total—Thermo-Electric, etc.                       | ..                  | ..    | ..      | ..    | 17,18,859 | ..   | 17,18,859 | ..  | 17,18,859   |
| Grand Total                                       | ..                  | ..    | ..      | ..    | 82,28,557 | ..   | 82,28,557 | ..  | 82,28,557   |

|                                                                   |    |           |    |           |    |            |    |            |
|-------------------------------------------------------------------|----|-----------|----|-----------|----|------------|----|------------|
| JJ—MISCELLANEOUS CAPITAL ACCOUNT<br>OUTSIDE THE REVENUE ACCOUNT.  | .. | 2,20,805  | .. | 2,20,805  | .. | 2,20,805   | .. | 2,20,805   |
| 82—CAPITAL ACCOUNT OF OTHER WORKS<br>OUTSIDE THE REVENUE ACCOUNT. | .. | ..        | .. | ..        | .. | 1,56,080   | .. | 1,56,080   |
| Original Works—                                                   | .. | ..        | .. | ..        | .. | 6,027      | .. | 6,027      |
| Police                                                            | .. | ..        | .. | ..        | .. | 8,82,476   | .. | 8,82,476   |
| Mining and Geology                                                | .. | ..        | .. | ..        | .. | 1,39,692   | .. | 1,39,692   |
| Education                                                         | .. | ..        | .. | ..        | .. | 8,82,476   | .. | 8,82,476   |
| Labour                                                            | .. | ..        | .. | ..        | .. | 1,39,692   | .. | 1,39,692   |
| Revenue                                                           | .. | ..        | .. | ..        | .. | 8,82,476   | .. | 8,82,476   |
| Planning and Co-ordination ( Grama Panchayat )                    | .. | ..        | .. | ..        | .. | 1,39,692   | .. | 1,39,692   |
| Animal Husbandry                                                  | .. | ..        | .. | ..        | .. | 8,82,476   | .. | 8,82,476   |
| Deduct—Receipts and Recoveries on Capital<br>Account.             | .. | ..        | .. | ..        | .. | 4,61,916   | .. | 4,61,916   |
|                                                                   | .. | ..        | .. | ..        | .. | 4,61,916   | .. | 4,61,916   |
|                                                                   | .. | ..        | .. | ..        | .. | — 34,775   | .. | — 34,775   |
|                                                                   | .. | ..        | .. | ..        | .. | — 2,57,724 | .. | — 2,57,724 |
| Total                                                             | .. | 10,04,167 | .. | 10,04,167 | .. | 20,87,364  | .. | 20,87,364  |
|                                                                   | .. | ..        | .. | ..        | .. | 10,04,167  | .. | 10,04,167  |
|                                                                   | .. | ..        | .. | ..        | .. | 20,87,364  | .. | 20,87,364  |
|                                                                   | .. | ..        | .. | ..        | .. | — 34,775   | .. | — 34,775   |
|                                                                   | .. | ..        | .. | ..        | .. | — 2,57,724 | .. | — 2,57,724 |
|                                                                   | .. | ..        | .. | ..        | .. | 30,91,531  | .. | 30,91,531  |

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

| Heads                                                                                | Actuals for 1960-61 |          |         |       |         |          |          |          | Grand Total |
|--------------------------------------------------------------------------------------|---------------------|----------|---------|-------|---------|----------|----------|----------|-------------|
|                                                                                      | Non-Plan            |          | Plan    |       | Total   |          | Non-Plan | Plan     |             |
|                                                                                      | Charged             | Voted    | Charged | Voted | Charged | Voted    |          |          |             |
| 1                                                                                    | 2                   | 3        | 4       | 5     | 6       | 7        | 8        |          |             |
| 82-B—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT. | Rs.                 | Rs.      | Rs.     | Rs.   | Rs.     | Rs.      | Rs.      | Rs.      |             |
| (a) Road Transport—                                                                  |                     |          |         |       |         |          |          |          |             |
| Motor Transport Services                                                             | ..                  | 6,85,128 | ..      | ..    | ..      | 6,85,128 | ..       | 6,85,128 |             |
| Deduct—Receipts and Recoveries on Capital Account.                                   | ..                  | —1,668   | ..      | ..    | —1,668  | ..       | ..       | —1,668   |             |
| Total—(a)                                                                            | ..                  | 6,83,460 | ..      | ..    | ..      | 6,83,460 | ..       | 6,83,460 |             |



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

| Heads                                                 | Actuals for 1960-61 |            |         |       |            |       |            |     | Grand Total |
|-------------------------------------------------------|---------------------|------------|---------|-------|------------|-------|------------|-----|-------------|
|                                                       | Non-Plan            |            | Plan    |       |            | Total |            | Rs. |             |
|                                                       | Charged             | Voted      | Charged | Voted | Non-Plan   | Plan  |            |     |             |
| 1                                                     | 2                   | 3          | 4       | 5     | 6          | 7     | 8          |     |             |
| 85-A—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING— | Rs.                 | Rs.        | Rs.     | Rs.   | Rs.        | Rs.   | Rs.        | Rs. |             |
| Grain Supply Scheme                                   | ..                  | 49,81,641  | ..      | ..    | 49,81,641  | ..    | 49,81,641  |     |             |
| Grain Purchase Scheme                                 | ..                  | —57,30,959 | ..      | ..    | —57,30,959 | ..    | —57,30,959 |     |             |
| Trading in Iron Ore                                   | ..                  | —10,59,529 | ..      | ..    | —10,59,529 | ..    | —10,59,529 |     |             |
| Standard Cloth Scheme                                 | ..                  | —95        | ..      | ..    | —95        | ..    | —95        |     |             |
| Community Development Projects                        | ..                  | 3,24,300   | ..      | ..    | 3,24,300   | ..    | 3,24,300   |     |             |
| Other Miscellaneous Schemes                           | ..                  | 1,09,120   | ..      | ..    | 1,09,120   | ..    | 1,09,120   |     |             |



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

| Nature of Expenditure                                                                 | Expenditure during the year 1960-61 |          |          | Expenditure to end of the year 1960-61 |
|---------------------------------------------------------------------------------------|-------------------------------------|----------|----------|----------------------------------------|
|                                                                                       | Non-Plan                            | Plan     | Total    |                                        |
| I                                                                                     | 2                                   | 3        | 4        | 5                                      |
| 65-A—CAPITAL OUTLAY ON FORESTS                                                        | Rs.                                 | Rs.      | Rs.      | Rs.                                    |
| Communication and buildings                                                           | ..                                  | 3,14,218 | 3,14,218 | 22,04,993                              |
| Total                                                                                 | ..                                  | 3,14,218 | 3,14,218 | 22,04,993                              |
| 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL) |                                     |          |          |                                        |
| A—Irrigation Works—Unproductive—                                                      |                                     |          |          |                                        |
| Minor Irrigation Works                                                                | ..                                  | ..       | ..       | 11,56,646                              |
| Orissa Canal Project                                                                  | ..                                  | ..       | ..       | 2,70,43,946                            |
| Rushikulya System                                                                     | ..                                  | ..       | ..       | 51,86,712                              |

|                                                                                                                             |    |           |           |    |           |                |  |
|-----------------------------------------------------------------------------------------------------------------------------|----|-----------|-----------|----|-----------|----------------|--|
| <i>Medium Irrigation Project—</i>                                                                                           |    |           |           |    |           |                |  |
| Budhibudhani Irrigation Project                                                                                             | .. | 7,03,613  | 7,03,613  | .. | 7,03,613  | 8,67,080       |  |
| Salia Irrigation Project                                                                                                    | .. | 9,74,234  | 9,74,234  | .. | 9,74,234  | 13,61,596      |  |
| Dhanai Irrigation Project                                                                                                   | .. | 5,44,533  | 5,44,533  | .. | 5,44,533  | 10,50,662      |  |
| Salki Irrigation Project                                                                                                    | .. | 10,59,447 | 10,59,447 | .. | 10,59,447 | 32,51,871      |  |
| Salandi Irrigation Project                                                                                                  | .. | 20,65,495 | 20,65,495 | .. | 20,65,495 | 39,18,690      |  |
| Daajang Irrigation Project                                                                                                  | .. | 17,59,363 | 17,59,363 | .. | 17,59,363 | 22,17,001      |  |
| Godabada and Ramandai Irrigation Project                                                                                    | .. | 7,61,628  | 7,61,628  | .. | 7,61,628  | 11,23,863      |  |
| B—Navigation, Embankment and Drainage Works—                                                                                |    |           |           |    |           |                |  |
| Unproductive                                                                                                                | .. | ..        | ..        | .. | ..        | (a)            |  |
| Total                                                                                                                       | .. | 78,68,313 | 78,68,313 | .. | 78,68,313 | 4,71,78,067    |  |
| <i>Deficit—Amount met out of Revenue (including the amount financed from Famine Insurance Grant or Famine Relief Fund).</i> | .. | ..        | ..        | .. | ..        | — 21,97,363(b) |  |
| Net amount outside the Revenue Account                                                                                      | .. | 78,68,313 | 78,68,313 | .. | 78,68,313 | 4,49,80,704    |  |

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

| Nature of Expenditure                                                                        | Expenditure during the year 1960-61 |           |           |                 | Expenditure to 31st of the year 1960-61 |
|----------------------------------------------------------------------------------------------|-------------------------------------|-----------|-----------|-----------------|-----------------------------------------|
|                                                                                              | Non-plan                            | Plan      | Total     |                 |                                         |
| 1                                                                                            | 2                                   | 3         | 4         | 5               |                                         |
|                                                                                              | Rs.                                 | Rs.       | Rs.       | Rs.             | Rs.                                     |
| 68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL), |                                     |           |           |                 |                                         |
| A—Irrigation Works                                                                           | 2,27,163                            | 7,78,880  | 10,06,043 | 22,45,984       |                                         |
| B—Navigation, Embankment and Drainage Works                                                  | 95,357                              | 23,77,411 | 24,72,768 | 2,15,25,755 (c) |                                         |
| Total                                                                                        | 3,22,520                            | 31,56,291 | 34,78,811 | 2,37,71,739     |                                         |
| Deduct—Amount financed from Ordinary Revenues                                                | ..                                  | ..        | ..        | —2,08,256 (d)   |                                         |
| Net amount outside the Revenue Account                                                       | 3,22,520                            | 31,56,291 | 34,78,811 | 2,35,63,483     |                                         |
| 70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH,                                           |                                     |           |           |                 |                                         |
| Grant for Urban Water Supply and Drainage Schemes                                            | ..                                  | 16,92,462 | 16,92,462 | 80,34,311 (e)   |                                         |
| Deduct—Expenditure written back to Revenue                                                   | ..                                  | —3,18,216 | —3,18,216 | —3,18,216       |                                         |
| Total                                                                                        | ..                                  | 13,74,246 | 13,74,246 | 77,16,095       |                                         |

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

| Nature of Expenditure                                                                       | Expenditure during the year 1960-61 |           |           |                 | Expenditure to 31.1.1960-61 of the year 1960-61 |
|---------------------------------------------------------------------------------------------|-------------------------------------|-----------|-----------|-----------------|-------------------------------------------------|
|                                                                                             | Non-plan                            |           | Plan      | Total           |                                                 |
|                                                                                             | 2                                   | 3         | 4         | 5               |                                                 |
| 68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) | Rs.                                 | Rs.       | Rs.       | Rs.             | Rs.                                             |
| A—Irrigation Works                                                                          | 2,27,163                            | 7,78,880  | 10,06,043 | 22,45,984       |                                                 |
| B—Navigation, Embankment and Drainage Works                                                 | 95,357                              | 23,77,411 | 24,72,768 | 2,15,25,755 (c) |                                                 |
| Total                                                                                       | 3,22,520                            | 31,56,291 | 34,78,811 | 2,37,71,739     |                                                 |
| Deduct—Amount financed from Ordinary Revenues                                               | ..                                  | ..        | ..        | —2,08,256 (d)   |                                                 |
| Net amount outside the Revenue Account                                                      | 3,22,520                            | 31,56,291 | 34,78,811 | 2,35,63,483     |                                                 |
| 70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.                                          |                                     |           |           |                 |                                                 |
| Grant for Urban Water Supply and Drainage Schemes                                           | ..                                  | 16,92,462 | 16,92,462 | 80,34,311 (e)   |                                                 |
| Deduct—Expenditure written back to Revenue                                                  | ..                                  | —3,18,216 | —3,18,216 | —3,18,216       |                                                 |
| Total                                                                                       | ..                                  | 13,74,246 | 13,74,246 | 77,16,095       |                                                 |

## 71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.

|                                                                              |    |           |           |             |
|------------------------------------------------------------------------------|----|-----------|-----------|-------------|
| Special Paddy Cultivation Scheme                                             | .. | ..        | ..        | 35,000      |
| Reclamation of Kausalya Ganga Project                                        | .. | ..        | ..        | 15,200      |
| Establishment of Bone-meal Factory                                           | .. | ..        | ..        | 69,775      |
| Reclamation of waste land through Government Agencies                        | .. | ..        | ..        | 1,50,842    |
| Tractor ploughing for Private Parties                                        | .. | ..        | ..        | 36,160      |
| Hiring of ploughing sets and Agricultural implements                         | .. | ..        | ..        | 79,487      |
| Development of Inland Fisheries                                              | .. | ..        | ..        | 3,80,585    |
| Reclamation of swamps                                                        | .. | ..        | ..        | 1,00,000    |
| Major Irrigation Works in charge of Chief Engineer                           | .. | 11,91,188 | 11,91,188 | 48,30,616   |
| Lift Irrigation by electricity                                               | .. | 11,38,077 | 11,38,077 | 16,05,936   |
| Minor Irrigation Works in charge of Civil Officers                           | .. | 14,61,290 | 14,61,290 | 2,20,59,626 |
| Minor Irrigation Works in connection with National Extension Service Blocks. | .. | ..        | ..        | 41,216      |
| Scheme for Agricultural Information and Research                             | .. | 1,07,887  | 1,07,887  | 30,32,023   |
| Agricultural Engineering Section                                             | .. | ..        | ..        | 25,816      |
| Special Minor Irrigation Works in charge of Civil Officers                   | .. | ..        | ..        | 20,99,698   |
| Total                                                                        | .. | 38,98,442 | 38,98,442 | 3,46,21,982 |

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

| Nature of Expenditure                                                | Expenditure during the year 1960-61 |            |            | Expenditure to end of the year 1960-61 |
|----------------------------------------------------------------------|-------------------------------------|------------|------------|----------------------------------------|
|                                                                      | Non-Plan                            | Plan       | Total      |                                        |
| 1                                                                    | 2                                   | 3          | 4          | 5                                      |
|                                                                      | Rs.                                 | Rs.        | Rs.        | Rs.                                    |
| 72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—                         |                                     |            |            |                                        |
| Investment in Government Commercial undertakings—Cold Storage Plant. | ..                                  | 80,679     | 80,679     | 11,48,400                              |
| Boudh Tannery                                                        | ..                                  | ..         | ..         | —1,950                                 |
| Industrial Estate, Cuttack                                           | ..                                  | 15,788     | 15,788     | 21,316                                 |
| Pilot Plant for production of special alloy and steel                | ..                                  | ..         | ..         | 1,33,333                               |
| Titilagarh Tannery                                                   | ..                                  | 82,754     | 82,754     | 82,754                                 |
| Development of Village Crafts through standardised production        | ..                                  | (/)-28,000 | (/)-28,000 | 32,000                                 |
| Manufacture of Raniganj Tiles                                        | ..                                  | 5,280      | 5,280      | 5,280                                  |



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

| Nature of Expenditure                                                                           | Expenditure during the year 1960-61 |               |           | Expenditure to end of the year 1960-61 |
|-------------------------------------------------------------------------------------------------|-------------------------------------|---------------|-----------|----------------------------------------|
|                                                                                                 | Non-Plan                            | Plan          | Total     |                                        |
| 1                                                                                               | 2                                   | 3             | 4         | 5                                      |
| 72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—<br>Contd.                                          | Rs.                                 | Rs.           |           | Rs.                                    |
| Share Capital contribution for re-organisation of Orissa State Co-operative Land Mortgage Bank. | ..                                  | ..            | ..        | 11,00,000                              |
| Share Capital contribution for re-organisation of Central Co-operative Bank.                    | ..                                  | ..            | ..        | 12,30,000                              |
| Purchase of shares in All-India Handloom Fabric Marketing Co-operative Societies.               | ..                                  | ..            | ..        | 5,100                                  |
| Share Capital contribution for re-organisation of State Co-operative Bank.                      | ..                                  | ..            | ..        | 6,00,000                               |
| Share Capital contribution to Small Medium and Heavy Industries                                 | ..                                  | (₹) 11,78,982 | ..        | 44,62,892                              |
|                                                                                                 |                                     |               | 11,78,982 |                                        |

|                                                                                    |    |           |          |          |              |
|------------------------------------------------------------------------------------|----|-----------|----------|----------|--------------|
| Purchase of shares in Orissa Ware-housing Corporation                              | .. | ..        | ..       | ..       | 11,00,000    |
| Purchase of shares in State Apex Weavers' Co-operative Society                     | .. | 1,06,100  | ..       | 1,06,100 | 3,97,878     |
| Share Capital contribution to State Co-operative Marketing Societies               | .. | ..        | ..       | ..       | 49,000       |
| Share Capital contribution to Regional Marketing Co-operative Society.             | .. | ..        | ..       | ..       | 4,90,000     |
| Purchase of shares in Electrical Accessories Factory                               | .. | ..        | ..       | ..       | 3,53,621     |
| Purchase of shares in Kalinga Foundry at Cuttack                                   | .. | ..        | ..       | ..       | 3,39,554     |
| Purchase of shares in Fruit Preservation Units                                     | .. | ..        | ..       | ..       | 62,500       |
| Share Capital contribution to Baripada Urban Co-operative Bank Ltd.                | .. | ..        | 1,80,000 | 1,80,000 | 2,50,000     |
| Orissa State Finance Corporation                                                   | .. | (?)—1,500 | ..       | —1,500   | 33,90,500(?) |
| Share Capital contribution to Co-operative Grain Gola Credit and Thrift Societies. | .. | ..        | 2,92,500 | 2,92,500 | 20,00,000    |
| Share Capital contribution to Jute Baling Plants                                   | .. | ..        | ..       | ..       | 1,20,000     |

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

| Nature of Expenditure                                    | Expenditure during the year 1960-1961 |           |           |           | Expenditure to end of the year 1960-61 |
|----------------------------------------------------------|---------------------------------------|-----------|-----------|-----------|----------------------------------------|
|                                                          | Non-Plan                              | Plan      | Total     | Total     |                                        |
| 1                                                        | 2                                     | 3         | 4         | 5         |                                        |
|                                                          | Rs.                                   | Rs.       | Rs.       | Rs.       | Rs.                                    |
| 72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—<br>Contd.   | ..                                    | ..        | ..        | ..        | 6,00,000                               |
| Share Capital contribution to Rice Hullar Units          | ..                                    | ..        | ..        | ..        | 4,50,000                               |
| Share Capital contribution to Oil Milling Units          | ..                                    | ..        | ..        | ..        | 10,00,000                              |
| Share Capital contribution to Co-operative Sugar Factory | ..                                    | 5,00,000  | 5,00,000  | ..        | 5,00,000                               |
| Purchase of shares in Co-operative Spinning Mills        | ..                                    | ..        | ..        | ..        | 14,44,672                              |
| Other Schemes                                            | ..                                    | ..        | ..        | ..        | 50,000                                 |
| Miscellaneous                                            | ..                                    | ..        | ..        | ..        | ..                                     |
| Total                                                    | 4,86,338                              | 21,74,295 | 26,60,633 | 26,60,633 | 3,07,20,064                            |
| Deduct—Amount financed from Ordinary Revenues            | ..                                    | ..        | ..        | ..        | —58,60,492                             |
| Net amount outside the Revenue Account                   | 4,86,338                              | 21,74,295 | 26,60,633 | 26,60,633 | 2,48,59,572                            |

|                                                           |             |             |    |    |    |              |  |
|-----------------------------------------------------------|-------------|-------------|----|----|----|--------------|--|
| 73—CAPITAL OUTLAY ON PORTS                                |             |             |    |    |    |              |  |
| C—CAPITAL OUTLAY ON MINOR PORTS—                          |             |             |    |    |    |              |  |
| Works                                                     | 81,646      | 81,646      | .. | .. | .. | 1,67,779     |  |
| Establishment                                             | 18,864      | 18,864      | .. | .. | .. | 64,949       |  |
| Tools and Plant and Equipments                            | 4,18,312    | 4,18,312    | .. | .. | .. | 7,75,381     |  |
| Survey Dredging and Miscellaneous                         | 1,06,248    | 1,06,248    | .. | .. | .. | 49,21,426    |  |
| <i>Deduct</i> —Receipts and Recoveries on Capital Account | -1,15,149   | -1,15,149   | .. | .. | .. | -14,62,898   |  |
| Total                                                     | 5,09,921    | 5,09,921    | .. | .. | .. | 44,66,637    |  |
| 80—A—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES         |             |             |    |    |    |              |  |
| Hirakud Dam Project                                       | 1,20,23,055 | 1,20,23,055 | .. | .. | .. | 80,59,61,433 |  |
| Hirakud Subsidiary Power House Project                    | 1,53,21,130 | 1,53,21,130 | .. | .. | .. | 8,23,43,335  |  |
| Delta Irrigation Scheme                                   | 2,82,55,290 | 2,82,55,290 | .. | .. | .. | 9,37,13,198  |  |
| Total                                                     | 5,55,99,475 | 5,55,99,475 | .. | .. | .. | 98,20,17,966 |  |

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

| Nature of Expenditure                                          | Expenditure during the year 1960-61 |          |           | Expenditure to end of the year 1960-61 |
|----------------------------------------------------------------|-------------------------------------|----------|-----------|----------------------------------------|
|                                                                | Non-Plan                            | Plan     | Total     |                                        |
| 1                                                              | 2                                   | 3        | 4         | 5                                      |
| 81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT | Rs.                                 | Rs.      | Rs.       | Rs.                                    |
| Original Works—Buildings—                                      |                                     |          |           |                                        |
| Taxes on Income                                                | ..                                  | ..       | ..        | ..                                     |
| Registration                                                   | 436                                 | ..       | 436       | 2,20,224                               |
| General Administration                                         | ..                                  | ..       | ..        | 30,972                                 |
| Administration of Justice                                      | ..                                  | ..       | ..        | 4,77,437                               |
| Jails                                                          | 3,233                               | ..       | 3,233     | 5,01,927                               |
| Police                                                         | —296                                | ..       | —296      | 75,676                                 |
| Education                                                      | 22,61,028                           | ..       | 22,61,028 | 1,01,00,685                            |
| Medical                                                        | 16,110                              | 1,40,351 | 1,41,652  | 55,42,561                              |
| Public Health                                                  | 89,926                              | 4,52,337 | 5,42,263  | 35,81,666                              |
|                                                                | ..                                  | 59,998   | 59,998    | 71,927                                 |

|                                            |    |           |             |             |               |
|--------------------------------------------|----|-----------|-------------|-------------|---------------|
| Agriculture                                | .. | 2         | ..          | 2           | 20,91,335     |
| Animal Husbandry                           | .. | 459       | 4,629       | 5,088       | 3,15,560      |
| Co-operation                               | .. | ..        | ..          | ..          | 1,000         |
| Industries                                 | .. | ..        | 28,50,597   | 28,50,597   | 98,32,585     |
| Civil Works                                | .. | 6,485     | ..          | 6,485       | 4,16,773      |
| Stationery and Printing                    | .. | 6,348     | 6,04,493    | 6,10,841    | 32,55,152     |
| Miscellaneous Departments                  | .. | 4,789     | 14,76,568   | 14,81,357   | 36,46,420     |
| Original Works—Communication               | .. | 250       | 1,22,11,376 | 1,22,11,626 | 6,02,06,694   |
| Original Works—Miscellaneous               | .. | 39,654    | ..          | 39,654      | 12,36,756     |
| Establishment                              | .. | 82,629    | 7,88,092    | 8,70,721    | 40,37,324     |
| Tools and Plant                            | .. | 94,775    | 9,03,950    | 9,98,725    | 46,72,121     |
| Grants-in-aid                              | .. | ..        | 3,42,640    | 3,42,640    | 16,27,640 (f) |
| Capital Construction Project               | .. | 19,69,675 | 54,92,965   | 74,62,640   | 7,23,29,569   |
| Total                                      | .. | 46,27,913 | 2,65,27,996 | 3,11,55,909 | 18,43,01,024  |
| Deduct—Amount financed from Revenue        | .. | ..        | -6,45,000   | -6,45,000   | -3,84,43,053  |
| Deduct—Expenditure written back to Revenue | .. | ..        | ..          | -1,62,000   | -1,62,000     |
| Net amount outside the Revenue Account     | .. | 44,65,913 | 2,58,82,996 | 3,03,48,909 | 14,56,95,971  |

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

| Nature of Expenditure                                                      | Expenditure during the year 1960-61 |           |     | Total | Expenditure to end of the year 1960-61 |
|----------------------------------------------------------------------------|-------------------------------------|-----------|-----|-------|----------------------------------------|
|                                                                            | Non-plan                            | Plan      |     |       |                                        |
| 1                                                                          | 2                                   | 3         | 4   | 5     |                                        |
|                                                                            | Rs.                                 | Rs.       | Rs. | Rs.   | Rs.                                    |
| 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—                                |                                     |           |     |       |                                        |
| I—Hydro-Electric Schemes—                                                  |                                     |           |     |       |                                        |
| Machkund Hydro-Electric (Joint) Scheme                                     | ..                                  | ..        | ..  | ..    | 4,62,64,235                            |
| Daduma Transmission Scheme                                                 | ..                                  | 45,65,171 | ..  | ..    | 2,45,38,701                            |
| Hirakud Power Utilisation Scheme                                           | ..                                  | 15,29,295 | ..  | ..    | 2,10,41,182                            |
| Balinela Hydro-Electric Scheme                                             | ..                                  | 4,15,232  | ..  | ..    | 4,15,232                               |
| Investigation of Multipurpose Projects (Bhambkund and Tiberpara Projects). | ..                                  | ..        | ..  | ..    | 90,808                                 |

| II—THERMO-ELECTRIC SCHEMES                     |    |    |           |           |              |  |
|------------------------------------------------|----|----|-----------|-----------|--------------|--|
| Cuttack Thermal Scheme                         | .. | .. | —328      | —328      | 63,08,491    |  |
| Electrification of small towns and rural areas | .. | .. | 14,43,129 | 14,43,129 | 1,27,13,215  |  |
| Town Electrification Scheme—Group I            | .. | .. | ..        | ..        | 3,54,861     |  |
| Town Electrification Scheme—Group II           | .. | .. | ..        | ..        | 9,41,827     |  |
| Baripada Electric Supply Scheme                | .. | .. | ..        | ..        | 10,29,058    |  |
| Expansion of power facilities                  | .. | .. | ..        | ..        | 52,27,655    |  |
| Talcher Thermal Scheme                         | .. | .. | 2,76,058  | 2,76,058  | 2,76,058     |  |
| Total                                          | .. | .. | ₹2,28,557 | ₹2,28,557 | 11,92,21,531 |  |
| Deduct—Amount financed from Ordinary Revenues  |    | .. | ..        | ..        | —22,87,713   |  |
| Net amount outside the Revenue Account         |    | .. | ₹2,28,557 | ₹2,28,557 | 11,69,33,618 |  |

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

| Nature of Expenditure                                         | Expenditure during the year 1960-61 |          |          | Expenditure to end of the year 1960-61 |
|---------------------------------------------------------------|-------------------------------------|----------|----------|----------------------------------------|
|                                                               | Non-Plan                            | Plan     | Total    |                                        |
| 1                                                             | 2                                   | 3        | 4        | 5                                      |
| 82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT | Rs.                                 | Rs.      | Rs.      | Rs.                                    |
| Original Works—                                               |                                     |          |          |                                        |
| General Administration                                        | ..                                  | ..       | ..       | 1,97,987                               |
| Education                                                     | ..                                  | 6,027    | 6,027    | 14,14,687                              |
| Public Health                                                 | ..                                  | ..       | ..       | 2,423                                  |
| Animal Husbandry                                              | ..                                  | 4,61,916 | 4,61,916 | 21,85,359                              |

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

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|                                                          |    |           |           |           |          |             |
|----------------------------------------------------------|----|-----------|-----------|-----------|----------|-------------|
| Fisheries                                                | .. | ..        | ..        | ..        | ..       | 71,729      |
| Home                                                     | .. | ..        | ..        | ..        | ..       | 1,42,000    |
| Police                                                   | .. | 2,20,805  | ..        | ..        | 2,20,805 | 18,65,706   |
| Tribal and Rural Welfare                                 | .. | ..        | ..        | ..        | ..       | 2,18,920    |
| Revenue                                                  | .. | 8,38,374  | 1,39,692  | 9,78,066  | ..       | 85,02,818   |
| Planning and Co-ordination ( Grama Panchayat )           | .. | 2,02,712  | 4,75,948  | 6,78,660  | ..       | 30,48,651   |
| Labour                                                   | .. | ..        | 8,82,476  | 8,82,476  | ..       | 14,85,060   |
| Industries                                               | .. | ..        | ..        | ..        | ..       | 12,848      |
| Commerce                                                 | .. | ..        | ..        | ..        | ..       | 1,47,993    |
| Mining and Geology                                       | .. | ..        | 1,56,080  | 1,56,080  | ..       | 2,38,464    |
| <i>Deduct—Receipts and Recoveries on Capital Account</i> | .. | -2,57,724 | -34,775   | -2,92,499 | ..       | -10,86,866  |
| Total                                                    | .. | 10,04,167 | 20,87,364 | 30,91,531 | ..       | 1,84,47,779 |

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

| Nature of Expenditure                                                                                                                                                                                                                          | Expenditure during the year 1960-61 |      |          | Expenditure to end of the year 1960-61 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------|----------|----------------------------------------|
|                                                                                                                                                                                                                                                | Non-Plan                            | Plan | Total    |                                        |
| 1                                                                                                                                                                                                                                              | 2                                   | 3    | 4        | 5                                      |
| <b>2-A—CAPITAL OUTLAY ON RAIL ROAD CO-ORDINATION SCHEME OUTSIDE THE REVENUE ACCOUNT—</b><br>Investment in shares of Road Transport Companies<br><i>Debit</i> —Amount financed from ordinary Revenues<br>Net amount outside the Revenue Account | Rs.                                 | Rs.  | Rs.      | Rs.                                    |
|                                                                                                                                                                                                                                                | ..                                  | ..   | ..       | 23,20,572                              |
|                                                                                                                                                                                                                                                | ..                                  | ..   | ..       | —22,84,198                             |
|                                                                                                                                                                                                                                                | ..                                  | ..   | ..       | 36,374                                 |
| <b>2-B—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT—</b><br>(a) Road Transport—<br>Motor Transport Services                                                                                                  | 6,83,460                            | ..   | 6,83,460 | 84,14,630                              |

|                                                   |    |          |    |          |    |            |    |
|---------------------------------------------------|----|----------|----|----------|----|------------|----|
| (b) Water Transport—                              |    |          |    |          |    |            |    |
| Water Transport Services                          | .. | 35,533   | .. | 35,533   | .. | 35,533     | .. |
|                                                   | .. | 7,18,993 | .. | 7,18,993 | .. | 84,50,163  | .. |
| Total                                             | .. | ..       | .. | ..       | .. | —2,99,482  | .. |
| Deduct—Amount financed from ordinary Revenues     | .. | ..       | .. | ..       | .. | 81,50,681  | .. |
| Net amount outside the Revenue Account            | .. | 7,18,993 | .. | 7,18,993 | .. | ..         | .. |
| <b>§5—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b> |    |          |    |          |    |            |    |
| Payments of Commuted value of Pensions            | .. | 63,247   | .. | 63,247   | .. | 14,71,616  | .. |
| Deduct—Amount financed from ordinary Revenues     | .. | —63,247  | .. | —63,247  | .. | —14,71,616 | .. |
| Net amount Outside the Revenue Account            | .. | ..       | .. | ..       | .. | ..         | .. |

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

| Nature of Expenditure                                       | Expenditure during the year 1960-61 |      |            | Expenditure to end of the year 1960-61 |
|-------------------------------------------------------------|-------------------------------------|------|------------|----------------------------------------|
|                                                             | Non-Plan                            | Plan | Total      |                                        |
| 1                                                           | 2                                   | 3    | 4          | 5                                      |
| 85-A—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING— | Rs.                                 | Rs.  | Rs.        | Rs.                                    |
| <i>Grain Supply Scheme</i>                                  |                                     |      |            |                                        |
| Gross Expenditure                                           | 49,81,641                           | ..   | 49,81,641  | 16,19,10,920                           |
| <i>Debit</i> —Receipts and Recoveries on Capital Account    | ..                                  | ..   | ..         | —19,12,87,778                          |
| Net Expenditure                                             | 49,81,641                           | ..   | 49,81,641  | —2,93,76,858                           |
| <i>Grain Purchase Scheme</i>                                |                                     |      |            |                                        |
| Gross Expenditure                                           | —53,77,833                          | ..   | —53,77,833 | 78,92,134                              |
| <i>Debit</i> —Receipts and Recoveries on Capital Account    | —3,53,126                           | ..   | —3,53,126  | —4,83,849(6)                           |
| Net Expenditure                                             | —57,30,959                          | ..   | —57,30,959 | 74,08,285                              |

|                                                                                                         |    |    |    |    |             |
|---------------------------------------------------------------------------------------------------------|----|----|----|----|-------------|
| <i>Trading in Iron Ore</i>                                                                              |    |    |    |    |             |
| Gross Expenditure                                                                                       | .. | .. | .. | .. | 9,56,537    |
| <i>Deduct</i> —Receipts and Recoveries on Capital Account                                               | .. | .. | .. | .. | —10,59,133  |
| Net Expenditure                                                                                         | .. | .. | .. | .. | —396        |
|                                                                                                         |    |    |    |    | 9,50,200    |
| <i>Standard Cloth Scheme</i>                                                                            |    |    |    |    |             |
| Gross Expenditure                                                                                       | .. | .. | .. | .. | 2,21,82,033 |
| <i>Deduct</i> —Receipts and Recoveries on Capital Account                                               | .. | .. | .. | .. | —95         |
| Net Expenditure                                                                                         | .. | .. | .. | .. | —3,77,657   |
| <i>Other Miscellaneous Schemes</i>                                                                      |    |    |    |    |             |
| Gross Expenditure                                                                                       | .. | .. | .. | .. | 1,14,03,955 |
| <i>Deduct</i> —Receipts and Recoveries on Capital Account                                               | .. | .. | .. | .. | —71,277     |
| Net Expenditure                                                                                         | .. | .. | .. | .. | —6,65,835   |
| <i>Add</i> —Establishment and other charges transferred from the Revenue Head '63—Extraordinary Charges | .. | .. | .. | .. | 2,72,07,379 |

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*Concl'd.*

| Nature of Expenditure                                                                          | Expenditure during the year 1960-61 |      |          | Expenditure to end of the year 1960-61 |
|------------------------------------------------------------------------------------------------|-------------------------------------|------|----------|----------------------------------------|
|                                                                                                | Non-Plan                            | Plan | Total    |                                        |
| 1                                                                                              | 2                                   | 3    | 4        | 5                                      |
|                                                                                                | Rs.                                 | Rs.  | Rs.      | Rs.                                    |
| <i>Community Development Projects</i>                                                          |                                     |      |          |                                        |
| Gross Expenditure                                                                              | 3,24,300                            | ..   | 3,24,300 | 7,37,584 (1)                           |
| Deduct—Receipts and Recoveries on Capital Account                                              | ..                                  | ..   | ..       | (2)                                    |
| Net Expenditure                                                                                | 3,24,300                            | ..   | 3,24,300 | 7,37,584                               |
| <i>Materials and Equipment received under Technical Co-operation Administration Programme—</i> |                                     |      |          |                                        |
| (1) Village Workers' Training Programme—                                                       |                                     |      |          |                                        |
| Gross Expenditure                                                                              | ..                                  | ..   | ..       | 19,065                                 |
| Deduct—Receipts and Recoveries on Capital Account                                              | ..                                  | ..   | ..       | —19,059                                |
| Net Expenditure                                                                                | ..                                  | ..   | ..       | 6                                      |

|                                                          |    |           |              |              |               |  |
|----------------------------------------------------------|----|-----------|--------------|--------------|---------------|--|
| <i>(ii) Community Development Programme—</i>             |    |           |              |              |               |  |
| Gross Expenditure                                        | .. | 78,341    | ..           | 78,341       | 36,92,701(m)  |  |
| <i>Deduct—Receipts and Recoveries on Capital Account</i> | .. | —73,939   | ..           | —73,939      | —34,22,102(o) |  |
| Net Expenditure                                          | .. | 4,402     | ..           | 4,402        | 2,70,599      |  |
| Total—Gross Expenditure                                  | .. | 8,15,393  | ..           | 8,15,393     | 23,60,07,388  |  |
| <i>Deduct—Receipts and Recoveries on Capital Account</i> | .. | —4,98,833 | ..           | —4,98,833    | —23,04,53,685 |  |
| Total—Net Expenditure                                    | .. | 3,16,560  | ..           | 3,16,560     | 55,53,703     |  |
| <b>85 B—APPROPRIATION TO THE CONTINGENCY FUND</b>        |    |           |              |              |               |  |
| Appropriation to the Contingency Fund                    | .. | ..        | ..           | ..           | 35,00,000     |  |
| Total                                                    | .. | ..        | ..           | ..           | 35,00,000     |  |
| Grand Total                                              | .. | 73,14,491 | 11,10,94,118 | 11,84,08,609 | 142,27,49,668 |  |

- (a) Rs. 78,91,198 transferred *pro forma* to "68-A—Construction, etc.—Non-Commercial" consequent on change of classification adopted by the State Government.
- (b) Excludes *minus* Rs. 2,08,256 transferred *pro forma* to "68-A—Construction, etc.—Non-Commercial" [ *vide* foot note (a) above ].
- (c) *vide* foot note (a) above.
- (d) *vide* foot note (b) above.
- (e) Includes Rs. 48,41,827 transferred *pro forma* from "81—Capital Account, etc.," due to change in accounting procedure.
- (f) Directly booked under "Receipts and Recoveries on Capital Account".
- (g) Includes *minus* Rs. 53,700 directly booked under "Receipts and Recoveries on Capital Account".
- (h) Directly booked under "Receipts and Recoveries on Capital Account".
- (i) Excludes Rs. 1,33,500 on account of redemption of shares booked under "Receipts and Recoveries on Capital Account" during 1954-60.
- (j) Excludes Rs. 48,41,827 [ *vide* foot note (e) above ].
- (k) Includes *minus* Rs. 110 wrongly booked under XXXIX—Civil Works during 1954-55 corrected *pro forma*.
- (l) Excludes Rs. 30,17,776 wrongly booked under this head transferred *pro forma* to "Materials and Equipments received under T. C. A. Programme—Community Development Programme".
- (m) *Minus* Rs. 27,51,579 corrected *pro forma* [ *vide* foot note (l) above ].
- (n) Includes Rs. 30,17,776 [ *vide* foot note (l) above ] and Rs. 5,96,584 corrected *pro forma* being the transaction of the year 1954-55 correctly pertaining to this head but not incorporated earlier.
- (o) Includes *minus* Rs. 27,51,579 [ *vide* foot note (m) above ] and *minus* Rs. 5,96,584 [ *vide* foot note (n) above ].

**No. 7—STATEMENT SHOWING THE CAPITAL EXPENDITURE  
(OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR  
1960-61 AND THE PRINCIPAL SOURCES FROM WHICH  
FUNDS WERE PROVIDED FOR THAT EXPENDITURE.**

|                                                     | On 31st March,<br>1960 | On 31st March,<br>1961 | Increase (+)<br>Decrease (—)<br>in the year ended<br>31st March, 1961 |
|-----------------------------------------------------|------------------------|------------------------|-----------------------------------------------------------------------|
| 1                                                   | 2                      | 3                      | 4                                                                     |
|                                                     | Rs.                    | Rs.                    | Rs.                                                                   |
| <b>CAPITAL AND OTHER<br/>EXPENDITURE—</b>           |                        |                        |                                                                       |
| <b>Commercial Department—</b>                       |                        |                        |                                                                       |
| Irrigation ..                                       | 3,93,09,754(a)         | 4,71,78,067            | + 78,68,313                                                           |
| Electricity Schemes ..                              | 11,09,92,774           | 11,92,21,331           | + 82,28,557                                                           |
| Multipurpose River Schemes                          | 92,64,18,491           | 98,20,17,966           | + 5,55,99,475                                                         |
| Other Commercial Depart-<br>ments and Undertakings. | 3,81,11,173            | 4,14,90,799            | + 33,79,626                                                           |
| <b>Total—Commercial Depart-<br/>ments.</b>          | <b>111,48,32,192</b>   | <b>118,99,08,163</b>   | <b>+ 7,50,75,971</b>                                                  |
| <b>Other Departments—</b>                           |                        |                        |                                                                       |
| Irrigation (Non-Commer-<br>cial).                   | 2,02,92,928(a)         | 2,37,71,739            | + 34,78,811                                                           |
| Agricultural Schemes ..                             | 3,07,23,540            | 3,46,21,982            | + 38,98,442                                                           |
| Other Accounts ..                                   | 18,94,27,846(b)        | 22,65,08,447           | + 3,70,80,601                                                         |
| <b>Total—Other Departments..</b>                    | <b>24,04,44,314</b>    | <b>28,49,02,168</b>    | <b>+ 4,44,57,854</b>                                                  |
| <b>Total—Capital Expenditure..</b>                  | <b>135,52,76,506</b>   | <b>147,48,10,331</b>   | <b>+ 11,95,33,825</b>                                                 |

No. 7—STATEMENT SHOWING THE CAPITAL EXPENDITURE  
(OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR  
1960-61 AND THE PRINCIPAL SOURCES FROM WHICH  
FUNDS WERE PROVIDED FOR THAT EXPENDITURE—Contd.

|                                                                                                                                         | On 31st March,<br>1960 | On 31st March,<br>1961 | Increase (+)<br>Decrease (—)<br>in the year ended<br>31st March, 1961 |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------------------------|
| 1                                                                                                                                       | 2                      | 3                      | 4                                                                     |
|                                                                                                                                         | Rs.                    | Rs.                    | Rs.                                                                   |
| Loans and Advances—                                                                                                                     |                        |                        |                                                                       |
| Loans to Local Funds,<br>Private Parties, etc.                                                                                          | 8,34,20,171            | 9,21,80,926            | +87,60,755                                                            |
| Loans to Government Serv-<br>ants, etc.                                                                                                 | 8,92,966               | 12,95,728              | +4,02,762                                                             |
| Total—Loans and Advances                                                                                                                | 8,43,13,137            | 9,34,76,654            | +91,63,517                                                            |
| Total—Capital and other<br>Expenditure.                                                                                                 | 143,95,89,643          | 156,82,86,985          | +12,86,97,342                                                         |
| Deduct—Contributions from<br>Revenues, Development<br>Fund, Reserve Funds,<br>etc., and Contingency<br>Fund for Capital<br>Expenditure. | 5,09,35,557            | 5,20,60,773            | +11,25,216                                                            |
| Net Capital and other Ex-<br>penditure outside the<br>Revenue Account.                                                                  | 138,86,54,086          | 151,62,26,212(x)       | +12,75,72,126(c)                                                      |

No. 7—STATEMENT SHOWING THE CAPITAL EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 196 -61 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—Contd.

|                                                                                | On 31st March,<br>1960 | On 31st March,<br>1961 | Increase (+)<br>Decrease (—)<br>in the year ended<br>31st March, 1961 |
|--------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------------------------|
| 1                                                                              | 2                      | 3                      | 4                                                                     |
|                                                                                | Rs.                    | Rs.                    | Rs.                                                                   |
| <b>PRINCIPAL SOURCES OF FUNDS—</b>                                             |                        |                        |                                                                       |
| <b>Debt—</b>                                                                   |                        |                        |                                                                       |
| Permanent Debt—Nominal value.                                                  | 3,09,34,200            | 6,37,91,800            | + 3,28,57,600                                                         |
| Floating Debt ..                                                               | ..                     | ..                     | ..                                                                    |
| Loans from the Central Government.                                             | 1,35,43,97,054         | 1,43,58,57,966         | + 8,14,60,912                                                         |
| Other Loans ..                                                                 | 1,36,12,334            | 1,63,81,782            | + 27,69,448                                                           |
| Unfunded Debt ..                                                               | 3,00,95,203            | 3,42,16,986            | + 41,21,783                                                           |
| <b>Total—Outstanding Debt ..</b>                                               | <b>1,42,90,38,791</b>  | <b>1,55,02,48,534</b>  | <b>+ 12,12,09,743</b>                                                 |
| Contingency Fund ..                                                            | 35,00,000              | 35,00,000              | ..                                                                    |
| Sinking Funds and Reserve Funds.                                               | 6,44,16,099            | 8,12,12,333            | + 1,67,96,234                                                         |
| Net Balance under Deposits, Advances, etc., other than those shown separately. | 9,35,58,882            | 11,30,42,011           | + 1,94,83,129                                                         |
| Remittances ..                                                                 | 4,03,53,326            | —64,78,708             | —4,68,32,034                                                          |
| <b>Total—Debt and other Obligations.</b>                                       | <b>163,08,67,098</b>   | <b>174,15,24,170</b>   | <b>+ 11,06,57,072</b>                                                 |

**No. 7— STATEMENT SHOWING THE CAPITAL EXPENDITURE  
(OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR  
1960-61 AND THE PRINCIPAL SOURCES FROM WHICH  
FUNDS WERE PROVIDED FOR THAT EXPENDITURE—Concl'd.**

|                                  | On 31st March,<br>1960 | On 31st March,<br>1961  | Increase (+)<br>Decrease (-)<br>in the year ended<br>31st March 1961 |
|----------------------------------|------------------------|-------------------------|----------------------------------------------------------------------|
| 1                                | 2                      | 3                       | 4                                                                    |
|                                  | Rs.                    | Rs.                     | Rs.                                                                  |
| <i>Deduct—Cash balance</i> ..    | —1,38,81,815           | 15,98,097               | +1,54,79,912                                                         |
| <i>Deduct—Investments</i> ..     | 14,01,70,239           | 10,77,09,644            | —3,24,60,595                                                         |
| <b>Net Provision of Funds</b> .. | <b>150,45,78,674</b>   | <b>163,22,16,429(v)</b> | <b>+12,76,37,755(c)</b>                                              |

(a) *Pro forma* adjustment of Rs. 78,91,198 consequent on change of classification of non-commercial works from '68' to '68-A'.

(b) Includes minus Rs. 110 wrongly booked under 'XXXIX—Civil Works' during 1954-55 corrected *Pro forma*.

(c) The difference of Rs. 65,629 between the net provision of funds and net capital and other expenditure during the year is due to revenue deficit of Rs. 7,62,481 and the account adjustments under 'Miscellaneous' (Rs. 6,96,852).

NOTE—The net provision of funds (v) exhibited in the statement differs from the net capital and other expenditure (x) up to the end of the year by Rs. 11,59,90,217 due to—

|                                                                                                                                              |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| (i) Net effect of balances transferred to the State on the 1st April, 1936 from Bihar and Madras.                                            | Rs.<br>—6,83,174 |
| (ii) Accumulated net Revenue Deficits from 1936-37 to 1960-61.                                                                               | 15,99,43,057     |
| (iii) Net account adjustments under "Miscellaneous"                                                                                          | —5,11,50,048     |
| (iv) Premierger balances of the integrated States brought to Government Account by correction of opening balances during 1951-52 to 1959-60. | 56,46,791        |
| (v) Capital expenditure adjusted in excess in previous years excluded during 1957-58 and 1960-61.                                            | 22,33,591        |

|                 |                     |
|-----------------|---------------------|
| <b>Total</b> .. | <b>11,59,90,217</b> |
|-----------------|---------------------|

**B—ACCOUNTS OF DEBT, DEPOSIT AND REMITTANCE HEADS AND OF THE CONTINGENCY FUND; REVIEW OF BALANCES.**

**I—Review**

A progressive record of the transactions and balances under 'Debt, Deposit, Remittance heads and Contingency Fund' is given in this Section. The following is a summary of the position as on the 31st March, 1961 :—

( All figures throughout this Part are in unit of rupees )

| Debit balances | Section of the General Account | Name of Account                          | Page    | Credit balances |
|----------------|--------------------------------|------------------------------------------|---------|-----------------|
| 1              | 2                              | 3                                        | 4       | 5               |
| Rs.            |                                |                                          |         | Rs.             |
| 1,53,87,39,775 | A to M and Part of Section S.  | Government Account ..                    | 162     | ..              |
|                |                                | Consolidated Fund—                       |         |                 |
|                | N                              | Public Debt ..                           | 165-166 | 1,51,60,51,548  |
| 9,34,76,654    | P                              | Loans and Advances by State Governments. | 167     |                 |
|                |                                | Contingency Fund—                        |         |                 |
|                |                                | Contingency Fund ..                      | 167     | 35,00,000       |
|                |                                | Public Account—                          |         |                 |
|                | R                              | Unfunded Debt ..                         | 167     | 3,42,16,986     |
|                | S                              | Deposits and Advances—                   |         |                 |
|                |                                | (i) Deposits bearing interest ..         | 168-169 | 97,10,312       |
|                |                                | (ii) Deposits not bearing interest—      | 170-176 |                 |
|                |                                | Gross balance ..                         |         | 19,64,00,182    |
| 1,92,31,019    |                                | Investments ..                           |         | ..              |
| 1,24,19,744    |                                | (iii) Advances not bearing interest      | 177-178 | ..              |

| Debit balances | Section of the General Account | Name of Account               | Page     | Credit balances |
|----------------|--------------------------------|-------------------------------|----------|-----------------|
| 1              | 2                              | 3                             | 4        | 5               |
| Rs.            |                                | (iv) Suspense—                |          | Rs.             |
| 8,84,78,625    |                                | Investments ..                | 180      | ..              |
|                |                                | Other items ( Net ) ..        | 179, 181 | 5,63,594        |
|                | T                              | Remittances—                  |          |                 |
| 64,78,708      |                                | I—Remittances within India .. | 181- 182 | ..              |
| 15,98,097      | W                              | Cash Balance ( Closing ) ..   | 185      | ..              |
| 176,04,22,622  |                                |                               |          | 176,04,22,622   |

The significance of the head "Government Account" is explained in paragraph 5 below. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions. It must be understood that these balances cannot be regarded as complete record of the financial position of the Government of Orissa as it does not take into account all the physical assets of the State, such as Lands, Buildings, Communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

2. Subject to the remarks in paragraph 3 below, the balance's whether in cash or investments, 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; they have been accepted as correct by the responsible officers concerned where necessary. The debits and credits during the year to the various Reserve Funds and Deposit Accounts of grants, etc., were for amounts authorised by the relevant Acts or Rules, of the Funds or Accounts, and there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

3. A summary of receipts disbursements and balances under Debt, Deposit, Remittance heads and Contingency Fund is given in Statement I of Part B-II-Accounts. In a number of cases, there are unreconciled differences between the closing balance as reported in this account and that shown in the separate registers or other records maintained in the Accounts Office/ Departmental Officers. Steps are being taken to settle the discrepancies as soon as possible. In many cases the full details and documents required for the purpose of reconciliation are awaited from the Department/Treasury Officers.

The balances are communicated to the officers concerned every year for acceptances thereof. In a large number of cases such acceptances have not been received. In the following cases the acceptance of balances have been unduly delayed. The amounts involved are considerable.

| Head of Account                                               | No. of acceptances awaited | Year from which acceptances awaited | Amount            |
|---------------------------------------------------------------|----------------------------|-------------------------------------|-------------------|
| 1                                                             | 2                          | 3                                   | 4                 |
|                                                               |                            |                                     | Rs.               |
| P—Loans and Advances by the State Governments—                |                            |                                     |                   |
| Loans to Municipalities, Port Funds etc.—                     |                            |                                     |                   |
| (i) Loans to District and other Local Fund Committees.        | 94                         | 1958-59                             | 1,47,83,705 (Dr.) |
| (ii) Advances to Cultivators ..                               | 117                        | 1958-59                             | 2,87,53,098 (Dr.) |
| (iii) Advances under Special Laws ..                          | 264                        | 1956-57                             | 40,12,738 (Dr.)   |
| (iv) Miscellaneous Loans and Advances.                        | 106                        | 1959-60                             | 2,91,60,338 (Dr.) |
| (v) Loans and Advances under Community Development Programme. | 70                         | 1957-58                             | 46,34,956 (Dr.)   |
| (vi) Advances to Displaced persons                            | 12                         | 1959-60                             | 85,09,147 (Dr.)   |
| S—Deposits and Advances—                                      |                            |                                     |                   |
| Suspense—                                                     |                            |                                     |                   |
| (i) Cash Balance Investment Account.                          | 1                          | 1959-60                             | 8,84,78,625 (Dr.) |

4. Consequent on the integration of 24 Indian States in the State of Orissa under States Merger ( Governor's Provinces ) Order, 1949 from

the 1st August, 1949 the various assets and liabilities relating to the integrated States on the date of their integration were taken over by Government of Orissa. On determination of the value of these assets and liabilities, the balances under debt, deposit, and remittance heads were corrected. The process of determination of the liabilities has been completed and that of the assets are yet to be finalised. The outstanding assets on the 31st March, 1961 which are yet to be brought to Government account by correction of opening balances amounts to Rs. 17,29,882.

5. The head "Government Account" needs some explanation. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the accounts are closed to a single head called "Government Account." The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1960-61 given below will show how the net amount at the end of the year has been arrived at.

| Dr.           | Details                                            | Cr.              |
|---------------|----------------------------------------------------|------------------|
| Rs.           |                                                    | Rs.              |
| 142,02,65,537 | A—Opening Balance                                  | .. ..            |
|               | B—Revenue Receipts                                 | .. 35,47,37,188  |
| 35,54,99,669  | C—Expenditure on Revenue Account                   | .. ..            |
| 11,84,08,609  | D—Capital Expenditure outside the Revenue Account. | .. ..            |
| ..            | E—Miscellaneous                                    | .. 6,96,852      |
| ..            | F—Closing Balance                                  | .. 153,87,39,775 |
| <hr/>         |                                                    | <hr/>            |
| 189,41,73,815 |                                                    | 189,41,73,815    |

The amount, against item E relates to the adjustment made under the head "Appropriation for Reduction or Avoidance of Debt—Other Appropriations" which is closed to Government Account.

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**B—DEBT, DEPOSIT, REMITTANCES AND  
CONTINGENCY FUND**

**PART II—ACCOUNTS**

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## No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES

| Detail head of account                                                                                                                  | Opening balance | Receipt      | Disbursement | Closing balance |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------|--------------|-----------------|
| 1                                                                                                                                       | 2               | 3            | 4            | 5               |
|                                                                                                                                         | Rs.             | Rs.          | Rs.          | Rs.             |
| <b>PART I—CONSOLIDATED FUND</b>                                                                                                         |                 |              |              |                 |
| Sections A to M and part of section S—Government Account—<br>(Vide Para 5 of Part B—Review) and Account—No. 2 of Part<br>A—II—Accounts) | —142,02,65,537  | 35,54,34,040 | 47,39,08,278 | —153,87,39,775  |
| <b>N—PUBLIC DEBT</b>                                                                                                                    |                 |              |              |                 |
| <i>Debt raised in India</i>                                                                                                             |                 |              |              |                 |
| Permanent Debt—                                                                                                                         | 3,09,34,200     | 3,28,57,600  | —            | 6,37,91,800     |
| Loans bearing interest—                                                                                                                 |                 |              |              |                 |
| <b>Total</b>                                                                                                                            | 3,09,34,200     | 3,28,57,600  | —            | 6,37,91,800     |

## No. 1.—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

| Detail head of account             | Opening balance | Receipt      | Disbursement | Closing balance |
|------------------------------------|-----------------|--------------|--------------|-----------------|
| 1                                  | 2               | 3            | 4            | 5               |
| Rs.                                | Rs.             | Rs.          | Rs.          | Rs.             |
| Flloating Debt—                    |                 |              |              |                 |
| Loans from the Central Government— |                 |              |              |                 |
| Loans                              | 135,43,97,054   | 12,05,73,517 | 3,91,12,605  | 143,58,57,955   |
| Other Ways and Means Advances      | ..              | 1,00,00,000  | 1,00,00,000  | ..              |
| Total                              | 135,43,97,054   | 13,05,73,517 | 4,91,12,605  | 143,58,57,966   |
| Other Loans                        | 1,56,12,334     | 34,66,300    | 6,96,852     | 1,63,81,782     |
| Grand Total—Public Debt            | 139,89,43,588   | 16,68,97,417 | 4,98,09,457  | 151,60,31,548   |

|                                                   |    |                |              |              |                   |
|---------------------------------------------------|----|----------------|--------------|--------------|-------------------|
| <b>P—LOANS AND ADVANCES BY STATE GOVERNMENTS—</b> |    |                |              |              |                   |
| Loans to Local Funds, Private Parties, etc.       | .. | —8,34,20,171   | 83,62,087    | 1,71,22,842  | — 9,21,80,926½(a) |
| Loans to Government Servants                      | .. | —8,92,966      | 5,87,569     | 9,90,331     | —12,95,728½(a)    |
| Total—Loans and Advances by State Governments     | .. | — 8,43,13,137  | 89,49,656    | 1,81,13,173  | —9,34,76,654      |
| Total—Consolidated Fund                           | .. | — 10,56,35,086 | 53,12,81,113 | 54,18,30,908 | —11,61,84,881     |
| <b>PART II—CONTINGENCY FUND—</b>                  |    |                |              |              |                   |
| Contingency Fund                                  | .. | 35,00,000      | ..           | ..           | 35,00,000         |
| Total—Contingency Fund                            | .. | 35,00,000      | ..           | ..           | 35,00,000         |
| <b>PART III—PUBLIC ACCOUNT—</b>                   |    |                |              |              |                   |
| <b>R—UNFUNDED DEBT—</b>                           |    |                |              |              |                   |
| State Provident Funds                             | .. | 3,00,95,203    | 69,80,083    | 28,58,300    | 3,42,16,986 (a)   |
| Total—Unfunded Debt                               | .. | 3,00,95,203    | 69,80,083    | 28,58,300    | 3,42,16,986       |

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

| Detail head of account                                                  | Opening balance | Receipt   | Disbursement | Closing balance |
|-------------------------------------------------------------------------|-----------------|-----------|--------------|-----------------|
| 1                                                                       | 2               | 3         | 4            | 5               |
|                                                                         | Rs.             | Rs.       | Rs.          | Rs.             |
| <b>S—DEPOSITS AND ADVANCES—</b>                                         |                 |           |              |                 |
| <b>I—Deposits bearing interest—</b>                                     |                 |           |              |                 |
| <b>A—Reserve Funds—</b>                                                 |                 |           |              |                 |
| Deposits of Depreciation Reserve of Government Commercial Undertakings— |                 |           |              |                 |
| State Transport Service—                                                |                 |           |              |                 |
| Depreciation Reserve Fund                                               | 17,56,104       | 17,86,980 | 21,75,015    | 13,48,069       |
| Accident Reserve Fund                                                   | 2,11,409        | ..        | 131          | 2,11,278        |
| Amenities Reserve Fund                                                  | 54,681          | 1,11,545  | 10,436       | 1,55,750        |
| <b>Total</b>                                                            | 20,02,154       | 18,98,525 | 21,85,582    | 17,15,097       |

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

|                                 |    |           |    |           |           |           |
|---------------------------------|----|-----------|----|-----------|-----------|-----------|
| Depreciation Reserve Fund—      | .. | ..        | .. | ..        | ..        | ..        |
| Electricity—                    | .. | ..        | .. | ..        | ..        | ..        |
| Reserve Fund—                   | .. | ..        | .. | ..        | ..        | ..        |
| Hirakud                         | .. | 26,00,000 | .. | ..        | 26,00,000 | ..        |
| Other Electricity Schemes       | .. | ..        | .. | 43,17,455 | 10,77,760 | 53,95,215 |
| Total                           | .. | ..        | .. | 43,17,455 | 36,77,760 | 79,95,215 |
| Total—Deposits bearing interest | .. | ..        | .. | 63,19,609 | 55,76,285 | 97,10,312 |

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

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| Detail head of account                                   | 1953                 |              |                   |                      |
|----------------------------------------------------------|----------------------|--------------|-------------------|----------------------|
|                                                          | Opening balance<br>2 | Receipt<br>3 | Disbursement<br>4 | Closing balance<br>5 |
| <i>II—Deposits not bearing interest—</i>                 |                      |              |                   |                      |
| <i>A—Sinking Funds—</i>                                  |                      |              |                   |                      |
| <i>Appropriation for Reduction or Avoidance of Debt—</i> |                      |              |                   |                      |
| <i>Sinking Funds</i>                                     |                      |              |                   |                      |
| <i>Sinking Fund Investment Account</i>                   |                      |              |                   |                      |
|                                                          | R.L.                 | Rs.          | R.L.              | Rs.                  |
|                                                          | 2,15,32,693          | 1,50,32,869  | 444               | 3,65,64,518          |
|                                                          | — 26,52,297          | 20,95,725    | 21,04,861         | — 26,61,433          |
| <i>Total—Sinking Funds</i>                               | 1,88,79,796          | 1,71,28,594  | 21,05,105         | 3,39,03,085          |

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

| FINANCE ACCOUNTS, GOVERNMENT OF ORISSA                       |             |             |             |               |
|--------------------------------------------------------------|-------------|-------------|-------------|---------------|
| <i>B—Reserve Funds—</i>                                      |             |             |             |               |
| <i>Famine Relief Fund</i>                                    | 1,30,76,822 | 53,97,374   | 50,00,000   | 1,34,74,196   |
| <i>Famine Relief Fund—Investment Account</i>                 | — 93,82,457 | 32,59,403   | 68,60,000   | — 1,29,53,054 |
| <i>State Road Fund</i>                                       | 33,53,396   | ..          | 9,19,219    | 24,34,177     |
| <i>Fund for development of Forests</i>                       | 3,78,928    | ..          | 1,75,140    | 2,03,788      |
| <i>Zamindari Abolition Fund</i>                              | 1,44,92,998 | 35,06,027   | 45,16,880   | 1,34,82,145   |
| <i>State Agricultural Credit (Relief and Guarantee) Fund</i> | 1,00,000    | 21,292      | ..          | 1,21,292      |
| <i>Orissa Loan Stipend Fund</i>                              | 9,04,729    | 10,48,590   | 10,80,738   | 8,72,581      |
| <i>State Co-operative Development Fund</i>                   | 2,00,000    | ..          | ..          | 2,00,000      |
| <i>Orissa Area Development Fund</i>                          | 40,57,524   | 91,800      | ..          | 41,49,324     |
| <i>Mining Areas Development Fund—Investment Account</i>      | — 30,75,071 | 27,35,074   | 32,76,535   | — 36,16,532   |
| <i>Total—Reserve Funds</i>                                   | 2,41,06,869 | 1,60,89,560 | 2,18,28,512 | 1,83,67,917   |

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|                                                       |    |             |             |             |               |  |  |
|-------------------------------------------------------|----|-------------|-------------|-------------|---------------|--|--|
| B—Reserve Funds—                                      |    |             |             |             |               |  |  |
| Famine Relief Fund                                    | .. | 1,30,76,822 | 53,97,374   | 50,00,000   | 1,34,74,196   |  |  |
| Famine Relief Fund—Investment Account                 | .. | — 93,82,457 | 32,89,403   | 68,60,000   | — 1,29,53,054 |  |  |
| State Road Fund                                       | .. | 33,53,396   | ..          | 9,19,219    | 24,34,177     |  |  |
| Fund for development of Forests                       | .. | 3,78,928    | ..          | 1,75,140    | 2,03,788      |  |  |
| Zamindari Abolition Fund                              | .. | 1,44,92,998 | 35,06,027   | 45,16,880   | 1,34,82,145   |  |  |
| State Agricultural Credit (Relief and Guarantee) Fund | .. | 1,00,000    | 21,292      | ..          | 1,21,292      |  |  |
| Orissa Loan Stipend Fund                              | .. | 9,04,729    | 10,48,590   | 10,80,738   | 8,72,581      |  |  |
| State Co-operative Development Fund                   | .. | 2,00,000    | ..          | ..          | 2,00,000      |  |  |
| Orissa & Areas Development Fund                       | .. | 40,57,524   | 91,800      | ..          | 41,49,324     |  |  |
| Mining Areas Development Fund—Investment Account      | .. | — 30,75,071 | 27,35,074   | 32,76,535   | — 36,16,532   |  |  |
| Total—Reserve Funds                                   | .. | 2,41,06,869 | 1,60,89,560 | 2,18,28,512 | 1,83,67,917   |  |  |

No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

| Detail head of account        | Opening balance |             | Receipt     |              | Disbursement |     | Closing balance |     |
|-------------------------------|-----------------|-------------|-------------|--------------|--------------|-----|-----------------|-----|
|                               | 2               | 3           | 4           | 5            | 6            | 7   | 8               | 9   |
|                               | Rs.             | Rs.         | Rs.         | Rs.          | Rs.          | Rs. | Rs.             | Rs. |
| C—Other Deposit Accounts—     |                 |             |             |              |              |     |                 |     |
| Deposits of Local Funds—      |                 |             |             |              |              |     |                 |     |
| District Funds                |                 |             |             |              |              |     |                 |     |
| Municipal Funds               | 29,91,825       | 58,52,946   | 89,83,693   | 37,588 (a)   |              |     |                 |     |
| Other Funds—                  | 33,73,844       | 78,75,839   | 80,76,262   | 1,25,820 (a) |              |     |                 |     |
| Port and Marine Funds         |                 |             |             | 90,493 (a)   |              |     |                 |     |
| Education Funds               | 13,040          | 39,771      | 15,223      | 42,123 (a)   |              |     |                 |     |
| Medical and Charitable Funds  | 64,736          | 9,87,728    | 9,26,644    | 58,584 (a)   |              |     |                 |     |
| Public Works Funds            | 57,928          | 3,70,198    | 3,37,633    | 90,493 (a)   |              |     |                 |     |
| Village Panchayat Funds       | 23,283          | 32,378      | 13,538      | 42,123 (a)   |              |     |                 |     |
| Other Miscellaneous Funds     | 43,311          | 31,630      | 16,357      | 58,584 (a)   |              |     |                 |     |
| Total—Deposits of Local Funds | 11,973          | 18,091      | 18,815      | 11,149 (a)   |              |     |                 |     |
|                               | 65,79,840       | 1,52,08,581 | 1,83,88,165 | 34,00,256    |              |     |                 |     |

|                                                                 |           |             |             |                 |  |
|-----------------------------------------------------------------|-----------|-------------|-------------|-----------------|--|
| Departmental and Judicial Deposits—                             |           |             |             |                 |  |
| Civil Deposits—                                                 |           |             |             |                 |  |
| Revenue Deposits                                                | 59,48,074 | 42,59,787   | 38,70,926   | 63,36,935 (a)   |  |
| Civil Court's Deposits—                                         |           |             |             |                 |  |
| High Court's Deposits                                           | 5,37,626  | 1,16,785    | 1,10,497    | 5,43,914        |  |
| District Civil Courts' Deposits                                 | 8,17,172  | 8,61,090    | 7,10,310    | 9,67,952 (a)    |  |
| Deposits under Workmen's Compensation Act                       | 1,32,910  | 72,689      | 93,235      | 1,07,564 (a)    |  |
| Total—Civil Courts Deposits                                     | 14,87,708 | 10,50,564   | 9,19,042    | 16,19,230       |  |
| Criminal Courts' Deposits                                       | 3,20,140  | 55,550      | 54,682      | 3,21,008 (a)    |  |
| Personal Deposits                                               | 79,58,720 | 1,00,19,009 | 1,07,85,704 | 71,92,025 (a)   |  |
| Forest Deposits                                                 | 1,20,242  | 22,19,869   | 22,40,978   | 99,133 (a)      |  |
| Public Works Deposits                                           | 78,92,057 | 1,69,11,719 | 57,64,830   | 1,90,38,946 (a) |  |
| Trust Interest Funds                                            | 12,652    | 1,54,098    | 1,60,736    | 6,014           |  |
| Deposits on account of Police Funds                             | 1,01,083  | 27,801      | 6,622       | 1,22,262 (a)    |  |
| Deposits for work done for public bodies or private individuals | 15,09,385 | 16,438      | 49,134      | 14,76,689 (a)   |  |

## No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

| Detail head of account                                                                                      | opening balance | Receipt    | Disbursement | Closing balance |
|-------------------------------------------------------------------------------------------------------------|-----------------|------------|--------------|-----------------|
| 1                                                                                                           | 2               | 3          | 4            | 5               |
| Unclaimed deposits in the General Provident Fund                                                            | Rs. 1,334       | Rs. —1,334 | Rs. ..       | Rs. ..          |
| Deposits of Government Companies, Corporations, etc.                                                        | ..              | 401        | 401          | ..              |
| Unclaimed deposits in the Contributory Provident Fund                                                       | .. 325          | —325       | ..           | ..              |
| Deposits of fees received by Government Servants for work done for private bodies.                          | 70,815          | 23,443     | 24,512       | 74,746 (a)      |
| Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association. | 17,657          | 1,524      | 1,739        | 17,442 (a)      |
| Deposits on account of moneys received for His Excellency the Viceroy's War Purposes Fund.                  | 13              | —3         | ..           | 10              |
| Deposits on account of moneys received for His Excellency the Governor's War Purposes Fund.                 | 28              | ..         | ..           | 23              |
| Deposits on account of moneys received for the Wavell Homes Appeal Fund.                                    | 255             | ..         | ..           | 25              |

|                                                                                                                                             |             |    |             |             |              |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------|----|-------------|-------------|--------------|
| Assam . . . . .                                                                                                                             | 1,001       | .. | ..          | ..          | 1,001        |
| Election Deposits                                                                                                                           | 23,702      | .. | -14,925     | 1,750       | 7,027 (a)    |
| Deposits of Educational Institutions                                                                                                        | 1,27,764    | .. | 6,57,704    | 3,00,390    | 4,85,078 (a) |
| 4 1/4 Per cent Orissa Government Loan, 1970                                                                                                 | 3,25,31,103 | .. | ..          | 3,25,29,123 | 1,980        |
| 4 Per cent Orissa Government Loan, 1971                                                                                                     | 3,80,13,624 | .. | ..          | ..          | 3,80,13,624  |
| 4 per cent Orissa Government Loan, 1969                                                                                                     | ..          | .. | 4,38,65,272 | 5,274       | 4,38,59,998  |
| Total—Civil Deposits                                                                                                                        | 9,61,37,682 | .. | 7,92,51,592 | 5,67,15,843 | 11,86,73,431 |
| Other Accounts—                                                                                                                             |             |    |             |             |              |
| Deposit Account of grants made by the Indian Council of Agricultural Research.                                                              | 3,740       | .. | -7,888      | 34,565      | -38,713      |
| Deposit Account of grants made by the Indian Central Coconut Committee.                                                                     | --794       | .. | 31,184      | 16,638      | 13,752       |
| Deposit Account of grants from the Central Government for the Food Production Drive Scheme Bonus for accelerating production of foodgrains. | 29,65,355   | .. | ..          | ..          | 29,65,355    |
| Deposit Account of grants made by the Indian Central Oil Seeds Committee.                                                                   | 8,836       | .. | 68,596      | 54,021      | 23,411       |
| Deposit Account of grants received from the Indian Central Cotton Committee.                                                                | 1,998       | .. | -4,672      | 2,592       | -5,286       |

## No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

| Detail head of account                                                                        | Operating balance |              | Receipt |     | Disbursement |     | Closing balance |     |
|-----------------------------------------------------------------------------------------------|-------------------|--------------|---------|-----|--------------|-----|-----------------|-----|
|                                                                                               | 2                 | 3            | 4       | 5   | 6            | 7   | 8               | 9   |
|                                                                                               | Rs.               | Rs.          | Rs.     | Rs. | Rs.          | Rs. | Rs.             | Rs. |
| 1                                                                                             |                   |              |         |     |              |     |                 |     |
| Deposit Account of Grants made by the Indian Sugarcane Committee.                             | 4,089             | -4,089       |         |     |              |     |                 |     |
| Deposit Account of Grants made by the Indian Silk Board                                       | 32,080            |              |         |     |              |     | 32,080          |     |
| Deposit Account of Lift Irrigation                                                            | 74,700            |              |         |     |              |     | 74,700          |     |
| Deposit Account of Grants from the Central Government for development of Handloom Industries. | -2,54,014         |              |         |     |              |     | -2,54,014       |     |
| Workmen Benefit Fund                                                                          | 2,745             |              |         |     |              |     | 2,745           |     |
| Deposit Account of Grant made by Indian Central Area Committee.                               |                   | 10,527       |         |     |              | 83  |                 |     |
| Total—Other Accounts                                                                          | 28,38,735         | 93,638       |         |     | 1,07,899     |     | 28,34,474       |     |
| Total—Other Deposit Accounts                                                                  | 10,55,56,257      | 9,45,53,811  |         |     | 7,52,11,907  |     | 12,48,98,161    |     |
| Total—Deposits not bearing interest                                                           | 14,85,42,922      | 12,77,71,965 |         |     | 9,91,45,724  |     | 17,71,69,163    |     |

## III—Advances not bearing interest—

|                                            |    |              |             |             |              |  |  |
|--------------------------------------------|----|--------------|-------------|-------------|--------------|--|--|
| Departmental Advances—                     | .. |              |             |             |              |  |  |
| Civil Advances—                            |    |              |             |             |              |  |  |
| Objection Book Advances                    | .. | —7,92,554    | 19,66,269   | 20,58,810   | —8,85,095(a) |  |  |
| Stock Advances for Well-boring Operations  | .. | —3,495       | ..          | ..          | —3,495       |  |  |
| Permanent advance for seeds and implements | .. | —10,000      | ..          | ..          | —10,000      |  |  |
| Total—Civil Advances                       | .. | —8,06,049    | 19,66,269   | 20,58,810   | —8,98,590    |  |  |
| Special Advances                           | .. | —1,07,59,289 | 74,32,070   | 79,62,484   | —1,12,89,703 |  |  |
| Forest Advances                            | .. | —3,988       | 64,46,300   | 64,44,933   | —2,621       |  |  |
| Revenue Advances                           | .. | —92,036      | 1,724       | 4,746       | —95,058(a)   |  |  |
| Total—Departmental Advances                | .. | —1,16,61,362 | 1,58,46,363 | 1,64,70,973 | —1,22,65,972 |  |  |

## No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

| Detail head of account                   | Opening balance |              | Receipts    |    | Disbursement |   | Closing balance |   |
|------------------------------------------|-----------------|--------------|-------------|----|--------------|---|-----------------|---|
|                                          | Rs.             | 2            | Rs.         | 3  | Rs.          | 4 | Rs.             | 5 |
| Permanent Advances—                      |                 |              |             |    |              |   |                 |   |
| Permanent Advances—Civil                 | ..              | —1,20,567    | 4,802       |    | 5,834        |   | —1,21,999(0)    |   |
| Accounts with the Government of Pakistan | ..              | —8,464       | ..          | .. | —671         |   | —7,793          |   |
| Accounts with Government of Burma        | ..              | —710         | 39,031      |    | 38,451       |   | —130            |   |
| Accounts with the Reserve Bank           | ..              | —4,359       | 11,128      |    | 11,019       |   | —4,251          |   |
| Total—Advances not bearing interest      | ..              | —1,17,95,462 | 1,59,01,324 |    | 1,65,25,606  |   | —1,24,19,744    |   |

## IV—Suspense—

|                                                         |    |            |           |           |              |          |
|---------------------------------------------------------|----|------------|-----------|-----------|--------------|----------|
| Suspense Accounts—                                      | .. |            |           |           |              |          |
| Suspense Account—                                       | .. |            |           |           |              |          |
| Objection Book Suspense                                 | .. | —12,37,815 | 8,21,297  | 2,52,358  | —6,68,876(a) |          |
| Departmental Adjusting Account                          | .. | 8,73,946   | 3,72,986  | 2,18,661  | 10,28,271(a) |          |
| Payment on behalf of Central Pension and Provident Fund | .. | —1,116     | ..        | ..        | —1,116(a)    |          |
| Recoveries of Service Payments                          | .. | 9,842      | —1,966    | ..        | 7,876        |          |
| Pay and Account Office Suspense                         | .. | 1,15,130   | 2,53,002  | —21,522   | 3,89,654     |          |
| Sale Proceeds of Pakistan Visa                          | .. | 1          | ..        | ..        | 1            |          |
| Central Accounts Office—                                | .. |            |           |           |              |          |
| Reserve Bank Suspense                                   | .. | 1,47,594   | 4,11,659  | 5,59,255  | —2           |          |
| Total                                                   | .. | —92,415    | 15,56,978 | 10,08,752 |              | 7,55,808 |

## No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

| Detail head of account                             | Opening balance |               | Receipt      |              | Disbursement |     | Closing balance |     |
|----------------------------------------------------|-----------------|---------------|--------------|--------------|--------------|-----|-----------------|-----|
|                                                    | 2               | 3             | 4            | 5            | Rs.          | Rs. | Rs.             | Rs. |
| 1                                                  |                 |               |              |              |              |     |                 |     |
| Cash Balance Investment Account—                   |                 |               |              |              |              |     |                 |     |
| Investment in securities of the Central Government | ..              | 43,70,62,514  | 40,05,58,239 | —8,53,47,531 |              |     |                 |     |
| Fixed Deposits with Banks                          | ..              | —28,93,899    | —77,514      | —28,16,385   |              |     |                 |     |
| Current Account with Banks                         | ..              | —3,08,254     | —20          | —3,08,234    |              |     |                 |     |
| National and Defence Savings Certificate s         | ..              | —6,455        | 20           | —6,475       |              |     |                 |     |
| Total                                              | ..              | —12,50,60,414 | 43,70,62,514 | 40,04,80,725 | —8,84,78,625 |     |                 |     |
| Total—Suspense Accounts                            | ..              | —12,51,52,632 | 43,89,19,492 | 40,14,89,477 | —8,77,22,917 |     |                 |     |

|                                                                                   |    |               |              |              |               |
|-----------------------------------------------------------------------------------|----|---------------|--------------|--------------|---------------|
| Departmental and Similar Accounts                                                 | .. | —1,09,495     | 87,27,104    | 88,09,823    | —1,92,214     |
| Total—Suspense                                                                    | .. | —12,52,62,327 | 44,76,46,596 | 41,02,99,300 | —8,79,15,031  |
| Total—Deposits and Advances                                                       | .. | 1,78,04,742   | 59,68,96,170 | 52,81,56,212 | 8,65,44,700   |
| <b>T—REMITTANCES</b>                                                              |    |               |              |              |               |
| Cash Remittances and adjustments between accounts to the same Accountant General— | .. | 46,51,183     | —14,95,487   | 18,69,670    | 12,86,025(a)  |
| Cash Remittances between treasuries                                               | .. | 8,271         | 3,75,64,996  | 3,66,56,599  | 9,16,553      |
| Forest Remittances                                                                | .. | —50,65,601    | 23,05,09,645 | 23,43,91,231 | —89,47,187(a) |
| Public Work Remittances                                                           | .. | 33,253        | 2,24,391     | 2,48,431     | 9,213(a)      |
| Miscellaneous Remittances                                                         | .. |               |              |              |               |
| Total—Cash Remittances, etc.                                                      | .. | —3,72,894     | 26,08,03,545 | 27,31,65,931 | —67,35,280    |

## No. 1—SUMMARY OF RECEIPTS, DISBURSEMENTS AND BALANCES—Contd.

| Detail head of account                                  | Opening balance |             | Receipt      |              | Disbursement |     | Closing balance |     |
|---------------------------------------------------------|-----------------|-------------|--------------|--------------|--------------|-----|-----------------|-----|
|                                                         | 1               | 2           | 3            | 4            | 5            | 6   | 7               | 8   |
|                                                         |                 | Rs.         | Rs.          | Rs.          | Rs.          | Rs. | Rs.             | Rs. |
| Reserve Bank of India Remittances                       | ..              | 22,25,988   | 57,36,255    | 78,86,767    | 75,516       |     |                 |     |
| Adjusting Accounts between Central and State Government | ..              | 3,86,60,130 | -1,93,46,023 | 1,94,75,512  | -1,61,405    |     |                 |     |
| Adjusting Accounts with Railways                        | ..              | -1,60,775   | 47,286       | -1,08,373    | -5,116       |     |                 |     |
| Adjusting Accounts with Posts and Telegraphs            | ..              | ..          | 81,99,401    | 78,42,704    | 3,55,637     |     |                 |     |
| Inter State Suspense Account                            | ..              | 877         | 81,206       | 90,203       | -8,120       |     |                 |     |
| <b>Total—Remittances</b>                                | ..              | 4,03,53,326 | 26,15,20,710 | 30,83,52,744 | -64,78,708   |     |                 |     |
| <b>Total—Public Account</b>                             | ..              | 8,82,53,371 | 86,53,96,963 | 83,93,67,256 | 11,42,83,978 |     |                 |     |

## W—CASH BALANCE

|              |    |                 |                |                |          |
|--------------|----|-----------------|----------------|----------------|----------|
| Cash Balance | .. | -1,38,81,815(A) | 1,39,66,78,076 | 1,38,11,96,164 | 93,07(A) |
|--------------|----|-----------------|----------------|----------------|----------|

## (A) Details of Opening and Closing Balances :—

|                                 | Opening Balance | Closing Balance |
|---------------------------------|-----------------|-----------------|
|                                 | Rs.             | Rs.             |
| Cash in treasuries              | 15,55,229       | 11,86,439 (b)   |
| Cash with Reserve Bank of India | -1,54,37,044    | 4,11,658 (c)    |
| Total ..                        | -1,38,81,815    | 15,98,097       |

(a) There are differences between the ledger and the broadsheet balances which are under reconciliation.

(b) There is a difference of Rs. 2,43,121 between the sum total of the cash in Treasuries and the balance shown in the Cash Balance Report for March, 1961 verified by the Currency Officer. This is under reconciliation.

(c) There is a difference of Rs. 19,35,566 between the statement of balances received from the Reserve Bank of India and those reflected in the Accounts. The difference is in the course of reconciliation.

Notes—(i) *Minus* figures indicate Debit balances and *Plus* figures indicate Credit balances in Government Account.

(ii) Certificate accepting the balances for 1960-61 exhibited in the above statement are awaited in all cases. In cases where such certificates are unduly delayed or the amounts involved are considerable, mention of such has been made in paragraph 3 of Part B-1—Review.

No. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS OF GOVERNMENT

| Description of Loan                              | When raised | Amount on 1st April, 1960 | Additions during the year | Discharges during the year | Amount on 31st March, 1961 |
|--------------------------------------------------|-------------|---------------------------|---------------------------|----------------------------|----------------------------|
| 1                                                | 2           | 3                         | 4                         | 5                          | 6                          |
| <b>SECTION—A—PUBLIC DEBT—</b>                    |             |                           |                           |                            |                            |
| <b>Permanent Debt</b>                            |             |                           |                           |                            |                            |
| <i>(a) Loans bearing interest—</i>               |             |                           |                           |                            |                            |
| (i) 4 per cent Orissa Government Loan, 1968 ..   | 1956-57     | Rs. 3,09,34,200           | ..                        | ..                         | 3,09,34,200                |
| (ii) 4½ per cent Orissa Government Loan, 1970 .. | 1958-59     | ..                        | 3,28,57,600               | ..                         | 3,28,57,600                |
| <b>Total—Permanent Debt</b> ..                   | ..          | 3,09,34,200               | 3,28,57,600               | ..                         | 6,37,91,800                |

|                                                                 |    |              |             |             |              |  |  |
|-----------------------------------------------------------------|----|--------------|-------------|-------------|--------------|--|--|
| <u>Floating Debt—</u>                                           |    |              |             |             |              |  |  |
| Loans from the Central Government—                              |    |              |             |             |              |  |  |
| Loans for Grow More Food Scheme                                 | .. | 3,12,30,553  | 34,13,550   | 72,75,614   | 2,73,68,489  |  |  |
| Loans for Electricity Scheme                                    | .. | 1,66,69,493  | ..          | 84,54,330   | 82,15,163    |  |  |
| Loans for Hirakud Dam Project                                   | .. | 85,19,43,547 | 1,31,35,000 | ..          | 86,50,78,547 |  |  |
| Loans for Rehabilitation of displaced persons from East Bengal. | .. | 35,74,291    | ..          | 1,59,382    | 34,14,909    |  |  |
| Loans for Resettlement of displaced persons                     | .. | 27,00,000    | ..          | ..          | 27,00,000    |  |  |
| Loans under Industrial Housing Scheme                           | .. | ✓ 15,31,910  | ..          | ..          | 15,31,910    |  |  |
| Loans under the Subsidised Industrial Housing Scheme.           | .. | ✓ 12,13,301  | 5,67,678    | 30,468      | 17,50,511    |  |  |
| Loans under Relief and Rehabilitation Scheme                    | .. | 22,05,000    | 2,02,000    | ..          | 24,07,000    |  |  |
| Loans for Community Development Projects                        | .. | 2,06,46,761  | 88,02,000   | 17,35,657   | 2,77,13,104  |  |  |
| Loans for Development of Handloom Industry                      | .. | 26,05,103    | 11,07,000   | 2,88,005    | 34,24,098    |  |  |
| Loans for National Extension Service                            | .. | 44,68,894    | ..          | 4,08,254    | 40,60,640    |  |  |
| Loans for Minor Irrigation Works                                | .. | 34,88,045    | ..          | 3,40,395    | 31,47,650    |  |  |
| Loans for financing the expenditure on Development Scheme.      | .. | 24,25,28,159 | 5,22,60,000 | 1,08,70,549 | 28,39,17,610 |  |  |

No. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING  
OBLIGATIONS OF GOVERNMENT—Contd.

| Description of Loan                           | When raised | Amount on 1st April, 1960 | Additions during the year | Discharges during the year | Amount on 31st March, 1961 |   |
|-----------------------------------------------|-------------|---------------------------|---------------------------|----------------------------|----------------------------|---|
|                                               |             |                           |                           |                            | 4                          | 5 |
| Loans for Small Scale and Cottage Industries  | ..          | Rs. 78,70,651             | 28,84,000                 | 6,28,205                   | 1,01,26,446                |   |
| Loans under Village Housing Project Scheme    | ..          | 20,29,000                 | 12,41,000                 | 8,447                      | 32,61,553                  |   |
| Loans for Flood and Drought Relief            | ..          | 5,88,38,308               | 1,00,00,000               | 75,16,991                  | 6,13,21,317                |   |
| Loans for Capital Construction at Bhubaneswar | ..          | 75,48,198                 | ..                        | 6,22,603                   | 69,25,595                  |   |
| Loans for Small Saving Collection Scheme      | ..          | 3,75,64,000               | 1,45,03,600               | ..                         | 5,20,67,600                |   |
| Loans for financing Minor Ports               | ..          | 34,77,600                 | 68,000                    | ..                         | 35,45,600                  |   |
| Loans for expansion of Power Facilities       | ..          | 46,87,594                 | ..                        | 12,486                     | 46,75,508                  |   |
| Loans under Low Income Group Housing Scheme   | ..          | 44,87,099                 | 42,85,000                 | 79,080                     | 86,93,9                    |   |

FINANCE ACCOUNTS, GOVERNMENT OF ORISSA

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as having been made.  
 payees were actually made long after the dates  
 on whom payments were shown in the cash book  
*which*

|                                                                              |    |                |              |             |                |
|------------------------------------------------------------------------------|----|----------------|--------------|-------------|----------------|
| Loans for Mahanadi Delta Irrigation Schemes                                  | .. | 40,65,545      | 13,31,000    | 1,42,376    | 52,54,169      |
| Loans for Flood Control Scheme                                               | .. | 10,00,000      | ..           | ..          | 1000,000       |
| Loans for establishment of Industrial Estate at Cuttack.                     | .. | 14,91,011      | ..           | 90,574      | 14,00,437      |
| Loans for subscribing the share capital of Orissa State Finance Corporation. | .. | 87,35,998      | 13,50,000    | ..          | 1,00,85,998    |
| Loans for participating in the share capital of Co-operative Societies.      | -  | 20,44,556      | ..           | 40,107      | 20,04,449      |
| Loans under Police Housing Scheme                                            | .. | 4,28,500       | 1,71,000     | 3,663       | 5,95,837       |
| Loans for Urban Water Supply Scheme                                          | .. | 58,43,573      | 22,63,289    | 4,05,419    | 77,01,443      |
| Loans for Slum Clearance Scheme                                              | -  | ..             | 1,00,00,000  | 1,00,00,000 | ..             |
| Loans for other Miscellaneous Schemes                                        | .. | ..             | ..           | ..          | ..             |
| Loans for other Ways and Means Advances                                      | .. | ..             | ..           | ..          | ..             |
| Total—Loans from the Central Government                                      | .. | 1,35,43,97,054 | 13,05,73,517 | 4,91,12,605 | 1,43,58,57,966 |

No. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING  
OBLIGATIONS OF GOVERNMENT—*Contd.*

| Description of Loan                                                                                   | When raised | Amount on 1st April, 1960 | Additions during the year | Discharges during the year | Amount on 31st March, 1961 |
|-------------------------------------------------------------------------------------------------------|-------------|---------------------------|---------------------------|----------------------------|----------------------------|
| 1                                                                                                     | 2           | 3                         | 4                         | 5                          | 6                          |
|                                                                                                       |             | Rs.                       | Rs.                       | Rs.                        | Rs.                        |
| <b>Other Loans—</b>                                                                                   |             |                           |                           |                            |                            |
| Loans from the National Agricultural credit (Long term operations) Fund of the Reserve Bank of India. | ..          | 80,24,000                 | ..                        | 4,66,500                   | 75,57,500                  |
| Loans from the National Co-operative Development and Ware Housing Board.                              | ..          | 13,03,334                 | 6,66,300                  | 1,01,989                   | 18,67,645                  |
| Loans from the Life Insurance Corporation of India..                                                  | ..          | 42,85,000                 | 28,00,000                 | 1,28,363                   | 69,56,637                  |
| <b>Total—Other Loans</b>                                                                              | ..          | 1,36,12,334               | 34,66,300                 | 6,96,852                   | 1,63,81,782                |
| <b>Total—Public Debt</b>                                                                              | ..          | 1,39,89,43,588            | 16,68,97,417              | 4,96,09,457                | 1,51,60,31,548             |

SECTION B—UNFUNDED DEBT—

State Provident Fund—

General Provident Funds .. .. . 2,69,35,183 63,80,438 26,91,999 3,06,23,622

Contributory Provident Fund .. .. . 7,89,803 1,55,465 47,404 8,97,864

Indian Civil Service Provident Fund .. .. . 4,89,430 40,347 .. 5,29,777

Indian Civil Service (Non-European Members) Provident Fund .. .. . 1,57,691 16,583 812 1,73,462

All-India Services Provident Fund .. .. . 17,23,096 3,87,250 1,18,085 19,92,261

Total—Unfunded Debt .. .. . 3,00,95,203 69,80,083 28,58,300 3,42,16,986

Total—Debt and other Interest bearing obligations .. .. . 1,42,90,38,791 17,38,77,500 5,26,67,757 1,55,02,48,534

No. 3—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES

| Name of Reserve Fund or Deposit Account                      | Balance on 1st April, 1960 |             |             | Balance on 31st March, 1961 |             |             |
|--------------------------------------------------------------|----------------------------|-------------|-------------|-----------------------------|-------------|-------------|
|                                                              | Cash                       | Investments | Total       | Cash                        | Investments | Total       |
|                                                              | 2                          | 3           | 4           | 5                           | 6           | 7           |
|                                                              | Rs.                        | Rs.         | Rs.         | Rs.                         | Rs.         | Rs.         |
| <b>I. SINKING FUNDS—</b>                                     |                            |             |             |                             |             |             |
| (i) Sinking Fund for loans raised in the open market (A).    | 1,87,74,361                | 20,95,725   | 2,08,70,086 | 3,38,45,320                 | 20,00,000   | 3,58,45,320 |
| (ii) Industrial Housing Scheme (A) ..                        | 1,05,435                   | 5,56,572    | 6,62,007    | 57,765                      | 6,61,433    | 7,19,198    |
| <b>II. RESERVE FUNDS—</b>                                    |                            |             |             |                             |             |             |
| (i) Orissa Famine Relief Fund ..                             | 36,94,365                  | 93,62,457   | 1,30,76,822 | 5,21,142                    | 1,29,53,054 | 1,31,74,195 |
| (ii) Orissa Mining Areas Development Fund...                 | 9,82,453                   | 30,75,071   | 40,57,524   | 5,32,792                    | 36,16,532   | 41,49,324   |
| (iii) State Agricultural credit (relief and guarantee) Fund. | 1,00,000                   | ..          | 1,00,000    | 1,21,292                    | ..          | 1,21,292    |

|                                                     |    |             |    |             |    |             |
|-----------------------------------------------------|----|-------------|----|-------------|----|-------------|
| (vi) Fund for development of Forests                | .. | 3,78,928    | -  | 3,78,928    | .. | 2,03,788    |
| (v) Zamindari Abolition Fund                        | -  | 1,44,92,998 | -  | 1,44,92,998 | .. | 1,34,82,145 |
| (vi) Orissa Loan Stipend Fund                       | -  | 9,04,729    | -  | 9,04,729    | .. | 8,72,581    |
| (vii) State Road Fund                               | .. | 33,53,396   | .. | 33,53,396   | .. | 24,34,177   |
| (viii) State Co-operative Development Fund ..       | .. | 2,00,000    | -  | 2,00,000    | .. | 2,00,000    |
| (ix) Depreciation Reserve Fund—Electricity—         |    |             |    |             |    |             |
| (a) Duduma Transmission Scheme                      | .. | 10,19,291   | -  | 10,19,291   | .. | 13,27,979   |
| (b) Hirakud Power Utilisation Scheme                | .. | 8,76,812    | -  | 8,76,812    | .. | 11,71,964   |
| (c) Cuttack Thermal Scheme                          | -  | 12,10,805   | -  | 12,10,805   | .. | 13,55,742   |
| (d) Baripada Electric Supply Scheme                 | .. | 2,69,492    | -  | 2,69,492    | .. | 2,97,528    |
| (e) Town Electrification Scheme, Group I..          | .. | 1,03,760    | -  | 1,03,760    | .. | 1,26,396    |
| (f) Town Electrification Scheme, Group II..         | .. | 2,14,486    | -  | 2,14,486    | .. | 2,49,017    |
| (g) Electrification of small towns and rural areas. | .. | 3,37,022    | .. | 3,37,022    | .. | 4,73,872    |
| (h) Expansion of power facilities                   | .. | 2,85,787    | -  | 2,85,787    | -  | 3,92,717    |
| (i) Hirakud Dam Project—Stage I                     | .. | ..          | -  | -           | .. | 26,00,000   |

No. 3—STATEMENT SHOWING THE DETAILS OF VARIOUS EARMARKED BALANCES—*Contd.*

| Name of Reserve Fund or Deposit Account                                                      | Balance on 1st April, 1960 |             |           | Balance on 31st March, 1961 |             |           |
|----------------------------------------------------------------------------------------------|----------------------------|-------------|-----------|-----------------------------|-------------|-----------|
|                                                                                              | Cash                       | Investments | Total     | Cash                        | Investments | Total     |
| 1                                                                                            | 2                          | 3           | 4         | 5                           | 6           | 7         |
|                                                                                              | Rs.                        | Rs.         | Rs.       | Rs.                         | Rs.         | Rs.       |
| (a) Depreciation Reserve Fund of Government Commercial Undertakings—State Transport Service— |                            |             |           |                             |             |           |
| (b) Depreciation Reserve Fund                                                                | 17,36,104                  |             | 17,36,104 | 13,48,069                   |             | 13,48,069 |
| (c) Accident Reserve Fund                                                                    | 2,11,409                   |             | 2,11,409  | 2,11,278                    |             | 2,11,278  |
| (d) Amenities Reserve Fund                                                                   | 54,641                     |             | 54,641    | 1,55,750                    |             | 1,55,750  |
| III. DEPOSIT ACCOUNTS—                                                                       |                            |             |           |                             |             |           |
| (e) Deposit Account of grants made by the Indian Council of Agricultural Research.           | 3,740                      |             | 3,740     | —38,713                     |             | —38,713   |
| (f) Deposit Account of grants made by Indian Central Coconut Committee.                      | —794                       |             | —794      | 13,752                      |             | 13,752    |

|                                                                                                                                            |             |             |             |             |             |             |           |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| (iii) Deposit Account of grants made by Indian Central Sugar Cane Committee.                                                               | 4,089       | ..          | ..          | ..          | ..          | ..          | ..        |
| (iv) Deposit Account of grants made by the Indian Central Oilseeds Committee.                                                              | 8,836       | ..          | ..          | 23,411      | ..          | ..          | 23,411    |
| (v) Deposit Account of grants made by Central Government for Food Production Drive Scheme—Bonus for accelerating production of foodgrains. | 29,65,355   | ..          | ..          | 29,65,355   | ..          | ..          | 29,65,355 |
| (vi) Deposit Account of grants from the Central Government for the Development of Handloom Industries.                                     | -2,54,014   | ..          | ..          | -2,54,014   | ..          | ..          | -2,54,014 |
| (vii) Deposit Account of grants made by the Indian Central Cotton Committee.                                                               | 1,998       | ..          | ..          | 1,998       | ..          | ..          | — 5,286   |
| (viii) Deposit Account of grants made by the Central Silk Board.                                                                           | 32,080      | ..          | ..          | 32,080      | ..          | ..          | 32,080    |
| (ix) Deposit Account of Fund for Lift Irrigation Scheme.                                                                                   | 74,700      | ..          | ..          | 74,700      | ..          | ..          | 74,700    |
| (x) Deposit Account of Workmen's Benefit Fund.                                                                                             | 2,745       | ..          | ..          | 2,745       | ..          | ..          | 2,745     |
| (xi) Deposit Account of the grants made by Indian Central Arecanut Committee.                                                              | ..          | ..          | ..          | ..          | ..          | ..          | 10,444    |
| Total                                                                                                                                      | 5,21,45,009 | 1,51,09,825 | 6,72,54,834 | 6,48,05,788 | 1,92,31,019 | 8,40,36,807 |           |

(A) Details of the transactions are given in Appendix II to this Compilation.

No. 4—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR

| Major and Minor Heads of Accounts                             | 1  | 2                              | 3                                         | 4            | 5                                     | 6                               | 7                                         |
|---------------------------------------------------------------|----|--------------------------------|-------------------------------------------|--------------|---------------------------------------|---------------------------------|-------------------------------------------|
|                                                               |    | Balance on the 1st April, 1960 | * Amount advanced during the year 1960-61 | Total        | Amount repaid during the year 1960-61 | Balance on the 31st March, 1961 | Interest received and credited to revenue |
|                                                               |    | Rs.                            | Rs.                                       | Rs.          | Rs.                                   | Rs.                             | Rs.                                       |
| <b>LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.—</b>           |    |                                |                                           |              |                                       |                                 |                                           |
| Loans to Municipalities                                       | .. | 21,16,386                      | 3,00,500                                  | 24,16,886    | 89,942                                | 23,26,944                       | 13,666                                    |
| Loans to District and other Local Fund Committees.            | .. | 1,51,33,857                    | 8,72,050                                  | 1,60,05,907  | 12,22,202                             | 1,47,83,705                     | 59,795                                    |
| Advances to Cultivators                                       | .. | 2,44,36,057                    | 69,75,522                                 | 3,14,11,579  | 26,58,481                             | 2,87,53,098                     | 7,30,431                                  |
| Advances under Special Laws                                   | .. | 57,20,141                      | 2,94,696                                  | 60,14,837    | 20,02,099                             | 40,12,738                       | 2,41,107                                  |
| Miscellaneous Loans and Advances                              | .. | 2,37,02,483                    | 73,12,986                                 | 3,10,15,469  | 18,55,131                             | 2,91,60,338                     | 2,01,787                                  |
| Advances to Displaced Persons                                 | .. | 84,37,657                      | 2,23,957                                  | 86,61,614    | 1,52,467                              | 85,09,147                       | 103                                       |
| Loans and advances under the Community Development Programme. | .. | 38,73,590                      | 11,43,131                                 | 50,16,721    | 3,81,765                              | 46,34,956                       | 88,280                                    |
| <b>Total</b>                                                  | .. | 8,34,20,171                    | 1,71,22,842                               | 10,05,43,013 | 83,62,087                             | 9,21,80,926                     | 13,35,169                                 |

## LOANS TO GOVERNMENT SERVANTS

|                                               |             |             |           |             |           |
|-----------------------------------------------|-------------|-------------|-----------|-------------|-----------|
| House Building Advances ..                    | —85,300     | 1,38,052    | 24,715    | 28,037      | 15,961    |
| Advances for purchase of motor conveyances .. | 7,62,575    | 6,22,267    | 3,48,075  | 10,36,767   | 28,219    |
| Advances for purchase of other conveyances .. | 2,14,271    | 2,30,012    | 2,13,359  | 2,30,924    | 3,145     |
| Other advances ..                             | 1,420       | ..          | 1,420     | ..          | ..        |
| Total ..                                      | 8,92,966    | 9,90,331    | 5,87,569  | 12,95,728   | 47,325    |
| Grand Total ..                                | 8,43,13,137 | 1,81,13,173 | 89,49,656 | 9,34,76,654 | 13,82,494 |

\* The details of the loans advanced during the year for 'Plan' purposes are given below :—  
Major and Minor Heads of Account  
(1)

## Loans to Local Funds, Private Parties, Etc.—

|                                                             | Amount<br>(2) | Rs.       |
|-------------------------------------------------------------|---------------|-----------|
| Loans to Municipalities ..                                  | ..            | 3,00,500  |
| Loans to District and other Local Fund Committees ..        | ..            | 4,80,000  |
| Advances under Special Laws ..                              | ..            | 2,94,696  |
| Miscellaneous Loans and Advances ..                         | ..            | 56,51,473 |
| Advances to Displaced Persons ..                            | ..            | 2,23,957  |
| Loans and Advances under Community Development Programme .. | ..            | 11,43,131 |
| Total ..                                                    | ..            | 80,93,757 |

## LOANS TO GOVERNMENT SERVANTS

|                                               |             |             |              |           |             |           |
|-----------------------------------------------|-------------|-------------|--------------|-----------|-------------|-----------|
| House Building Advances ..                    | —85,300     | 1,38,052    | 52,752       | 24,715    | 28,037      | 15,961    |
| Advances for purchase of motor conveyances .. | 7,62,575    | 6,22,267    | 13,84,842    | 3,48,075  | 10,36,767   | 28,219    |
| Advances for purchase of other conveyances .. | 2,14,271    | 2,30,012    | 4,44,283     | 2,13,359  | 2,30,924    | 3,145     |
| Other advances ..                             | 1,420       | ..          | 1,420        | 1,420     | ..          | ..        |
| Total ..                                      | 8,92,966    | 9,90,331    | 18,83,297    | 5,87,569  | 12,95,728   | 47,325    |
| Grand Total ..                                | 8,43,13,137 | 1,81,13,173 | 10,24,26,310 | 89,49,656 | 9,34,76,654 | 13,82,494 |

\* The details of the loans advanced during the year for 'Plan' purposes are given below :—  
Major and Minor Heads of Account  
(1)

## Loans to Local Funds, Private Parties, Etc.—

|                                                             | Amount<br>(2) | Rs. |
|-------------------------------------------------------------|---------------|-----|
| Loans to Municipalities ..                                  | 3,00,500      | ..  |
| Loans to District and other Local Fund Committees ..        | 4,80,000      | ..  |
| Advances under Special Laws ..                              | 2,94,696      | ..  |
| Miscellaneous Loans and Advances ..                         | 56,51,473     | ..  |
| Advances to Displaced Persons ..                            | 2,23,957      | ..  |
| Loans and Advances under Community Development Programme .. | 11,43,131     | ..  |
| Total ..                                                    | 80,93,757     | ..  |

**APPENDIX I**  
**STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961**  
*Referred to in Paragraph 10 of Part A-1—Review*

| Serial No. | Name of the Companies                 | Number and type of share purchased                                  | Purchase price | Amount invested | Amount of dividends declared for 1960-61 and credited to Government | Remarks                                                                                                               |
|------------|---------------------------------------|---------------------------------------------------------------------|----------------|-----------------|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 1          | 2                                     | 3                                                                   | 4              | 5               | 6                                                                   | 7                                                                                                                     |
|            | <i>Statutory Corporations</i>         |                                                                     |                |                 |                                                                     |                                                                                                                       |
| 1          | Orissa State Financial Corporation.   | 34,225 ordinary shares of Rs. 100 each.                             | Rs. 34,22,500  | 34,22,500       | Not declared                                                        | Dividend of Rs. 1,19,788 declared for 1959-60 was credited to Government during 1960-61.                              |
| 2          | Orissa State Ware-housing Corporation | 11,000 shares of Rs. 100 each.                                      | Rs. 11,00,000  | 11,00,000       | Ditto                                                               |                                                                                                                       |
|            | <i>Government Companies</i>           |                                                                     |                |                 |                                                                     |                                                                                                                       |
| 3          | The Orissa Road Transport Co., Ltd.   | 17,355 'A' Class shares and 6,000 'B' Class shares of Rs. 100 each. | Rs. 23,35,500  | 23,35,500       | Ditto                                                               | Dividends of Rs. 1,86,840 declared for 1958-59 and Rs. 2,33,550 for 1959-60 were credited during 1960-61 and 1961-62. |

|   |                                                 |                                                                                                                           |           |               |          |                                                                                                                                 |
|---|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------|---------------|----------|---------------------------------------------------------------------------------------------------------------------------------|
| 4 | The Mayurbhanj Oil and Oil Products, Ltd.       | 6,000 ordinary shares of Rs. 10 each.<br>Government's Share 64%                                                           | 60,000    | 60,000        | Ditto .. | It has been decided to liquidate the concern.                                                                                   |
| 5 | The Mayurbhanj Spinning and Weaving Mills, Ltd. | 3,000 redeemable preference shares of Rs. 100 each and 1,20,000 ordinary shares of Rs. 10 each.<br>Government's Share 86% | 15,00,000 | (a) 12,00,000 | Ditto .. | (a) Represents the amount called up and paid.<br>The Government have since moved the High Court for liquidation of the Company. |
| 6 | The Mayurbhanj Textiles, Ltd.                   | 9,920 (6 per cent redeemable) preference shares and 5,080 ordinary shares of Rs. 10 each.<br>Government's Share 61%       | 1,50,000  | 1,50,000      | Ditto .. | The Company has not declared dividends since 1952-53. The Government have since taken over the management of the concern.       |
| 7 | Orissa Mining Corporation, Ltd.                 | 25,000 equity shares of Rs. 100 each.<br>Government's Share 50%                                                           | 25,00,000 | (b) 7,50,000  | Ditto .. | (b) Represents the amount called up and paid.                                                                                   |
| 8 | Madhusudan Chemical Industries, Ltd.            | 59,900 equity shares of Re. 1 each.<br>Government's Share 100%                                                            | 59,900    | 59,900        | Ditto .. |                                                                                                                                 |
| 9 | Cuttack Iron and Steel Products, Ltd.           | 65,000 equity shares of Re. 1 each.                                                                                       | 65,000    | 65,000        | Ditto .. |                                                                                                                                 |
| 1 | Spark Battery Manufacturing Company, Ltd.       | 65,000 equity shares of Re. 1 each.<br>Government's Share 81%                                                             | 65,000    | 65,000        | Ditto .. |                                                                                                                                 |

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—Contd

| Serial No. | Name of the Companies          | Number and type of share purchased       | Purchase price | Amount invested | Amount of dividends declared for 1960-61 and credited to Government. | Remarks |
|------------|--------------------------------|------------------------------------------|----------------|-----------------|----------------------------------------------------------------------|---------|
| 1          | 2                              | 3                                        | 4              | 5               | 6                                                                    | 7       |
| 11         | Konark Processing Works, Ltd.  | 80,000 equity shares of Re. 1 each       | Rs<br>80,000   | Rs.<br>80,000   | Not declared                                                         |         |
| 12         | Orissa Boat Builders, Ltd. ... | 80,000 Ditto                             | 80,000         | 80,000          | Ditto                                                                |         |
| 13         | Orissa Foundry Company, Ltd.   | Government's Share 89%<br>2,25,000 Ditto | 2,25,000       | 2,25,000        | Ditto                                                                |         |
| 14         | Utkal Fruit Products, Ltd. ... | 13,500 Ditto                             | 13,500         | 13,500          | Ditto                                                                |         |
| 15         | Kalinga Fruit Products, Ltd.   | 16,500 Ditto                             | 16,500         | 16,500          | Ditto                                                                |         |
| 16         | Kalinga Foundry, Ltd.          | 3,39,554 Ditto<br>Government's Share 85% | 3,39,554       | 3,39,554        | Ditto                                                                |         |
| 17         | Balinga Boat Works, Ltd.       | 1,86,000 Ditto<br>Government's Share 90% | 1,86,000       | 1,86,000        | Ditto                                                                |         |

|    |                                         |                                    |       |          |       |
|----|-----------------------------------------|------------------------------------|-------|----------|-------|
| 18 | Orissa Electrical Manufacturing, Ltd.   | 3,53,621<br>Government's Share 95% | Ditto | 3,53,621 | Ditto |
| 19 | Barbati Fruit Products, Ltd.            | 17,500                             | Ditto | 17,500   | Ditto |
| 20 | Orissa Fruit Products, Ltd. . .         | 18,000                             | Ditto | 18,000   | Ditto |
| 21 | Orissa Wood Products, Ltd.              | 3,88,000                           | Ditto | 3,88,000 | Ditto |
| 22 | Chilka Cashew Manufacturing Co., Ltd.   | 45,000                             | Ditto | 45,000   | Ditto |
| 23 | Kohinoor Aluminium Products, Ltd.       | 65,000<br>Government's Share 87%   | Ditto | 65,000   | Ditto |
| 24 | Rourkela Fabrications, Ltd.             | 3,15,000                           | Ditto | 3,15,000 | Ditto |
| 25 | Hansanath Ceramic Industries, Ltd.      | 29,560                             | Ditto | 29,560   | Ditto |
| 26 | Ulkal Foundry and Engineering Co., Ltd. | 2,34,000<br>Government's Share 90% | Ditto | 2,34,000 | Ditto |
| 27 | Orissa Trunk and Enamel Works, Ltd.     | 13,500<br>Government's Share 84%   | Ditto | 13,500   | Ditto |
| 28 | Kalinga Steel and Wire Products, Ltd.   | 1,12,500                           | Ditto | 1,12,500 | Ditto |
| 29 | Arabinda Tin Factory, Ltd.              | 63,000<br>Government's Share 90%   | Ditto | 63,000   | Ditto |
| 30 | Cocacal (India) Ltd. . .                | 82,000                             | Ditto | 82,000   | Ditto |

**STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—Contd**

| Serial No. | Name of the Companies                             | Number and type of Share purchased                               | Purchase price | Amount invested | Amount of dividend declared for 1960-61 and credited to Government | Remarks |
|------------|---------------------------------------------------|------------------------------------------------------------------|----------------|-----------------|--------------------------------------------------------------------|---------|
| 1          | 2                                                 | 3                                                                | 4              | 5               | 6                                                                  | 7       |
| 31         | Monograms Foundry Works, Ltd.                     | 1,56,000 equity shares of Rs. 1 each.                            | 1,56,000       | 1,56,000        | Not declared                                                       |         |
| 32         | Eastern Aquatic Products, Ltd.                    | 50,000 Government's share 88%<br>Ditto<br>Government's share 86% | 50,000         | 50,000          | Ditto                                                              |         |
| 33         | Kalinga Hard Board, Ltd. . .                      | 1,03,000 Ditto                                                   | 1,03,000       | 1,03,000        | Ditto                                                              |         |
| 34         | Orissa Concrete Product, Ltd.                     | 1,20,000 Government's share 65%                                  | 1,20,000       | 1,20,000        | Ditto                                                              |         |
| 35         | Jagannath Chemical and Pharmaceutical Works, Ltd. | 84,000 Government's share 80%                                    | 84,000         | 84,000          | Ditto                                                              |         |
| 36         | Orissa Tiles, Ltd.                                | 1,89,000 Ditto                                                   | 1,89,000       | 1,89,000        | Ditto                                                              |         |
| 37         | Manufacture Electro, Ltd.                         | 36,500 Government's share 16%                                    | 36,500         | 36,500          | Ditto                                                              |         |



STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—Contd.

| Serial No. | Name of the Companies              | Number and type of share purchased                                                                                                              | Purchase price  | Amount invested | Amount of dividends declared for 1960-61 and credited to Government | Remarks                                                                                                          |
|------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| 1          | 2                                  | 3                                                                                                                                               | 4               | 5               | 6                                                                   | 7                                                                                                                |
| 49         | The Puri Electric Supply Co., Ltd. | 1,000 (3 1/2 per cent tax free cumulative preference shares at Rs. 100 each and 6,300 ordinary shares at Rs. 10 each.<br>Government's share 26% | Rs.<br>1,63,000 | Rs.<br>1,63,000 | Not declared                                                        | Rs. 1,325 and Rs. 7,250 have been paid by the Company towards dividends during 1960-61 and 1961-62 respectively. |
| 50         | The Kallings Industries, Ltd.      | 2,800 (5 per cent cumulative preference shares and 200 ordinary shares of Rs. 100 each.                                                         | 3,00,000        | 3,00,000        | Ditto                                                               | The Company has paid a dividend of Rs. 1,32,022 during 1961-62.                                                  |
| 51         | The Orissa Cement, Ltd.            | 40,000 (4 1/2 per cent cumulative preference shares of Rs. 100 each.                                                                            | 40,00,000       | 40,00,000       | Ditto                                                               | Dividend of Rs. 1,80,000 for 1958-59 was credited during 1960-61.                                                |

|    |                                               |                                                                                                                   |          |            |       |                                                                                                                                                                                                           |
|----|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------|----------|------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 52 | The Mayurbhanj Potteries, Ltd.                | 5,000 (6 per cent redeemable,) preference shares and 5,000 ordinary shares of Rs. 10 each. Government's share 39% | 1,00,000 | 1,00,000   | Ditto | Steps are being taken to liquidate the concern.                                                                                                                                                           |
| 53 | The Mayurbhanj Glass Works, Ltd.              | 5,000 preference shares and 5,000 ordinary shares of Rs. 10 each. Government's share 20%                          | 1,00,000 | 1,00,000   | Ditto |                                                                                                                                                                                                           |
| 54 | The Orissa Cotton Mills, Ltd.                 | 5,000 ordinary shares of Rs. 10 each.                                                                             | 50,000   | (a) 20,000 | Ditto | (c) Represents the amount called up and paid.                                                                                                                                                             |
| 55 | Khetter Mohan Dey and Co., Ltd., Calcutta.    | One preference Share of Rs. 100.                                                                                  | 100      | 100        | Ditto |                                                                                                                                                                                                           |
| 56 | Koshal Industrial Development Syndicate, Ltd. | 45,000 ordinary shares of Rs. 10 each.                                                                            | 4,50,000 | 4,50,000   | Ditto | The Company is under liquidation.                                                                                                                                                                         |
| 57 | Gouhati Electric Corporation, Ltd.            | 2,450 ordinary shares and 1,634 preference shares (value of each share not specified).                            | 32,264   | (d) 32,264 | Ditto | (d) Represents the capital paid up by the ex-State of Mayurbhanj.                                                                                                                                         |
| 58 | Hindustan Minerals Quarries Ltd., Calcutta    | 1,000 ordinary shares of Rs. 100 each. Government's share 44%                                                     | 1,00,000 | 1,00,000   | Ditto | Steps are being taken to liquidate the concern.                                                                                                                                                           |
| 59 | Pioneer Ltd, Lucknow.                         | 100 ordinary shares of Rs. 100 each.                                                                              | 10,000   | 10,000     | Ditto |                                                                                                                                                                                                           |
| 60 | National Vanadium Trust, Ltd., Rairangpur.    | 650 shares of Rs. 1,000 each.                                                                                     | 6,50,000 | 3,12,500   | Ditto | Represents the amount called up and paid by the ex-State of Mayurbhanj. The Company did not start production and is now considering to go into voluntary liquidation for want of market for its products. |

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—Contd.

| Serial No. | Name of the Companies                                            | Number and type of share purchased                       | Purchase price | Amount invested | Amount of dividends declared for 1960-61 and credited to Government | Remarks |
|------------|------------------------------------------------------------------|----------------------------------------------------------|----------------|-----------------|---------------------------------------------------------------------|---------|
| 1          | 2                                                                | 3                                                        | 4              | 5               | 6                                                                   | 7       |
|            | <i>Co-operative Societies—</i>                                   |                                                          |                |                 |                                                                     |         |
| 61         | Aaska Co-operative Industries, Ltd.                              | Sugar 20,000 redeemable shares of Rs. 100 each.          | Rs. 20,00,000  | Rs. 20,00,000   | Not declared                                                        |         |
| 62         | The Orissa State Weaver's Co-operative Societies, Ltd., Cuttack. | Handloom 7,958 'A' Class ordinary shares of Rs. 50 each. | 3,97,900       | 3,97,878        | Ditto                                                               |         |
| 63         | All-India Handloom Marketing Society Ltd., Bombay.               | Fabrics 5 'C' Class shares of Rs 1,000 each.             | 5,000          | 5,000           | Ditto                                                               |         |
| 64         | Orissa State Housing Corporation.                                | Co-operative 1,500 'A' Class shares of Rs. 100 each.     | 1,50,000       | 1,50,000        | Ditto                                                               |         |
| 65         | Orissa Co-operative Mills, Ltd., Bargarh.                        | Spinning 1,000 shares of Rs. 500 each.                   | 5,00,000       | 5,00,000        | Ditto                                                               |         |

The short fall of Rs. 22 is to be paid by Government.

|    |                                                                                                    |                                                                                                                                                            |           |           |                          |                                                                                                                                                                                    |
|----|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 66 | Orissa State Co-operative Marketing Society.                                                       | 5,100 shares of Rs. 10 each and details for Rs. 49,000 not received.                                                                                       | 1,00,000  | 1,00,000  | Ditto                    | Rs. 2,850 have been paid towards dividend during 1960-61                                                                                                                           |
| 67 | Dampur Jute Growers Marketing Co-operative Society, Dampur.                                        | Information not received                                                                                                                                   | 1,20,000  | 1,20,000  | Information not received |                                                                                                                                                                                    |
| 68 | Central Fishermen Co-operative Society, Bargaon.                                                   | 900 'B' Class Shares of Rs. 100 each.                                                                                                                      | 90,000    | 90,000    | Not declared             |                                                                                                                                                                                    |
| 69 | Share Capital Contribution to 17 Co-operative Banks.                                               | 1,175 shares of Rs. 1,000 each; 3,000 shares of Rs. 100 each; 18,000 shares of Rs. 50 each; 24,440 shares of Rs. 25 each and 65,580 shares of Rs. 10 each. | 36,41,800 | 36,41,800 | Ditto                    | Dividend of Rs. 1,56,040 has been declared and credited by 9 Banks during 1960-61. The rest have not declared dividends.                                                           |
| 70 | 30 Regional Marketing Co-operative Societies.                                                      | 750 shares of Rs. 100 each; 2,000 shares of Rs. 25 each; 515 shares of Rs. 1,000 each and 4 shares of Rs. 25,000 each.                                     | 7,40,000  | 7,40,000  | Ditto                    | Rs. 25,000 invested in 28 Societies and Rs. 20,000 in 2 Societies.                                                                                                                 |
| 71 | Share capital contribution to 22 Co-operative Societies for Rice Huller and for Oil Milling Units. | Information not received                                                                                                                                   | 10,50,000 | 10,50,000 | Ditto                    | (i) Rs. 4,00,000 invested in 4 units for Rice-cum-Oil Milling.<br>(ii) Rs. 5,00,000 invested in 17 units for Rice Hullers.<br>(iii) Rs. 1,50,000 invested in one Oil Milling Unit. |

STATEMENT SHOWING THE INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, JOINT STOCK COMPANIES, Etc., CO-OPERATIVE BANKS AND SOCIETIES ON THE 31ST MARCH, 1961—*Concl'd.*

| Serial No. | Name of the Companies                   | Number and type of share purchased | Purchase price   | Amount invested  | Amount of dividends declared for 1960-61 and credited to Government | Remarks                                                                                               |
|------------|-----------------------------------------|------------------------------------|------------------|------------------|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| 1          | 2                                       | 3                                  | 4                | 5                | 6                                                                   | 7                                                                                                     |
| 72         | 800 Grain Gola Co-operative Societies.  | 20,000 shares of Rs. 100 each.     | Rs.<br>20,00,000 | Rs.<br>20,00,000 | Not declared                                                        | Rs. 2,500 invested in each Society. Of the 800, investments were made in 117 new ones during 1960-61. |
| 73         | 350 large sized Co-operative Societies. | 3,500 shares of Rs. 1,000 each.    | 35,00,000        | 35,00,000        | Ditto                                                               | Rs. 10,000 invested in each Society. No fresh investment was made during 1960-61.                     |

NOTE—Information regarding the number of Co-operative Societies which have incurred loss or have gone into liquidation during the year under report was not estimated to Audit.

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| Serial No. | Name of the Companies      | Number and type of share purchased | Purchase price   | Amount invested  | Amount of dividends received for 1960-61 and credited to Government | Remarks                                                                                               |
|------------|----------------------------|------------------------------------|------------------|------------------|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| 1          | 2                          | 3                                  | 4                | 5                | 6                                                                   | 7                                                                                                     |
| 72         | 800 Grain Gola Societies,  | 20,000 shares of Rs. 100 each.     | Rs.<br>20,00,000 | Rs.<br>20,00,000 | Not declared                                                        | Rs. 2,500 invested in each Society. Of the 800, investments were made in 117 new ones during 1960-61. |
| 73         | 350 large sized Societies. | 3,500 shares of Rs. 1,000 each.    | Rs.<br>35,00,000 | Rs.<br>35,00,000 | Ditto                                                               | Rs. 10,000 invested in each Society. No fresh investment was made during 1960-61.                     |

Note—Information regarding the number of Co-operative Societies which have incurred loss or have gone into liquidation during the year under report was not furnished to Audit.

**APPENDIX II**  
( Referred to in Statement No. 3 of Part B—II—Accounts )  
**SINKING FUNDS FOR AMORTISATION OF LOANS**

| Description of loan                       |                            |                                  |                                   |                   |        |                                   |                             |             |
|-------------------------------------------|----------------------------|----------------------------------|-----------------------------------|-------------------|--------|-----------------------------------|-----------------------------|-------------|
|                                           | 1                          | 2                                | 3                                 | 4                 | 5      | 6                                 | 7                           | 8           |
|                                           | Balance on 1st April, 1960 | Amount appropriated from Revenue | Gain on realisation of securities | Interest receipts | Total  | Amount applied in paying off Debt | Balance on 31st March, 1961 |             |
|                                           | Rs.                        | Rs.                              | Rs.                               | Rs.               | Rs.    | Rs.                               | Rs.                         | Rs.         |
| Industrial Housing Scheme                 | ..                         | 6,62,007                         | 36,957                            | ..                | 20,678 | 7,19,642                          | 444                         | 7,19,198    |
| 4 per cent Orissa Government Loan, 1968   | ..                         | 1,03,28,798                      | 25,84,620                         | 14,141            | 30,000 | 1,29,57,559                       | ..                          | 1,29,57,559 |
| 4 ½ per cent Orissa Government Loan, 1969 | ..                         | ..                               | 48,88,888                         | ..                | ..     | 48,88,888                         | ..                          | 48,88,888   |
| 4 ½ per cent Orissa Government Loan, 1970 | ..                         | 54,76,268                        | 27,38,837                         | ..                | ..     | 82,15,105                         | ..                          | 82,15,105   |
| 4 ½ per cent Orissa Government Loan, 1971 | ..                         | 31,80,117                        | 31,88,042                         | ..                | ..     | 63,68,159                         | ..                          | 63,68,159   |
| Total                                     | ..                         | 1,96,47,190                      | 1,34,37,344                       | 14,141            | 50,678 | 3,31,49,353                       | 444                         | 3,31,48,909 |

## SINKING FUNDS FOR THE DEPRECIATION OF LOANS

| Description of loan                      | Sinking Funds for the Depreciation of Loans |                                  |                                   |                   |        |                                              |                             |             |
|------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------------|-------------------|--------|----------------------------------------------|-----------------------------|-------------|
|                                          | 1                                           | 2                                | 3                                 | 4                 | 5      | 6                                            | 7                           | 8           |
|                                          | Balance on 1st April, 1960                  | Amount appropriated from Revenue | Gain on realisation of securities | Interest receipts | Total  | Amount applied in cancellation of securities | Balance on 31st March, 1961 |             |
|                                          | Rs.                                         | Rs.                              | Rs.                               | Rs.               | Rs.    | Rs.                                          | Rs.                         | Rs.         |
| Total—Amortisation                       | ..                                          | 1,96,47,190                      | 1,34,37,344                       | 14,141            | 50,678 | 3,31,49,353                                  | 444                         | 3,31,48,909 |
| 4 per cent Orissa Government Loan, 1968  | ..                                          | 13,92,039                        | 4,64,013                          | ..                | ..     | 18,56,052                                    | ..                          | 13,56,052   |
| 4½ per cent Orissa Government Loan, 1970 | ..                                          | 4,92,864                         | 4,92,846                          | ..                | ..     | 9,85,710                                     | ..                          | 9,85,710    |
| 4 per cent Orissa Government Loan, 1971  | ..                                          | ..                               | 5,73,847                          | ..                | ..     | 5,73,847                                     | ..                          | 5,73,847    |
| Total                                    | ..                                          | 2,15,32,093                      | 1,49,68,050                       | 14,141            | 50,678 | 3,65,64,962                                  | 444                         | 3,65,64,518 |

SINKING FUND INVESTMENT ACCOUNTS

| Description of loan                      | 1  | 2                          | 3                      | 4            | 5                  | 6                           | Remarks      |                                  |
|------------------------------------------|----|----------------------------|------------------------|--------------|--------------------|-----------------------------|--------------|----------------------------------|
|                                          |    |                            |                        |              |                    |                             | Face value   | Market value on 31st March, 1961 |
|                                          |    | Balance on 1st April, 1960 | Purchase of securities | Total        | Sale of securities | Balance on 31st March, 1961 | 7            | 8                                |
| Industrial Housing Scheme                | .. | Rs. 5,56,572               | Rs. 1,04,861           | Rs. 6,61,433 | Rs. ..             | Rs. 6,61,433                | Rs. 7,08,200 | Rs. 6,70,726                     |
| 4 per cent Orissa Government Loan, 1968  | .. | 20,95,725                  | 15,00,000              | 35,95,725    | 20,95,725          | 15,00,000                   | 15,00,000    | 14,92,500                        |
| 4½ per cent Orissa Government Loan, 1970 | .. | ..                         | 5,00,000               | 5,00,000     | ..                 | 5,00,000                    | 5,00,000     | 4,89,500                         |
| Total                                    | .. | 26,52,297                  | 21,04,861              | 47,57,158    | 20,95,725          | 26,61,433                   | 27,08,200    | 26,52,726                        |

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