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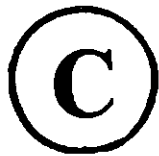
COMBINED FINANCE AND REVENUE ACCOUNTS

OF THE

CENTRAL AND STATE GOVERNMENTS
IN INDIA

FOR THE YEAR

1955-56



—Comptroller and Auditor General of India, 1960.

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Introductory

1. *Main Divisions of the Indian Accounts*—Prior to the coming into force of the Constitution of India, there were four main divisions of Government accounts :—

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

Beginning with the year 1950-51, Government accounts are being kept in the following 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 and Loans and Advances).

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object, either, of increasing concrete assets of a material character, or of reducing recurring liabilities, such as those for future pensions by payment of the Capitalised Value. It also includes receipts of a Capital nature intended to be applied as a set off to Capital expenditure. The third division comprises loans raised by Government, loans of a purely temporary nature classed as "Floating Debt", (such as, Treasury Bills and Ways and Means Advances), as well as other loans classed as "Permanent Debt" and "Loans and Advances made by Government" together with payments 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 under Article 267 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, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in this division are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting at any time the true state of affairs of Government Commercial undertakings which are run on strictly commercial principles. The detailed accounts of this class of undertakings are 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 Major Heads of Account*—Inside Parts I and III mentioned above, the transactions are grouped into Sections which are further sub-divided into the Major Heads of Account. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions. The Major Heads in Revenue and Capital Sections are numbered serially, Roman numerals being employed on the receipt side and international on the disbursement side. A complete list of the Sections classified under both the parts mentioned above is appended to this note. The Major Heads comprised in each Section will be found detailed in the sectional abstract preceding the accounts of the Section.

With a view to bring the various Sections of account in the Consolidated Fund at one place in a continuous series and also to accommodate the new Section for transactions relating to Inter-State Debt Settlements the existing Sections in the Debt division in Parts I and III of the accounts have been relettered from 1st April, 1955.

3. *Treasury Balances—Bullion and other Currency Reserves*—The accounts work from balance to balance these balances working up to the general cash balances a small portion of which is kept in the treasuries all over India and in the Bank of England in England, while the bulk has been deposited with the Reserve Bank of India. Outside these cash balances are the securities held on account of the Silver Redemption Reserve, the Surplus Silver Stock and other special Reserves invested outside the general cash balances of Government. The Gold Standard Reserve and the Paper Currency Reserve were closed on the institution of the Reserve Bank on the 1st April, 1935.

As it is a difficult and complicated process to split up the balances into "Consolidated Fund" and "Public Account" one single balance is shown, for the present, for all the three parts viz., Consolidated Fund, Contingency Fund and Public Account.

4. *Peculiarities of the Indian Accounts*.—The Indian Accounts are complicated by reason of their—

- (1) covering transactions not only of the Central Government but also of the State Governments with their separate resources and separate balances and
- (2) combining transactions in two currencies, rupee and sterling, the exchange relation of which varies from time to time.

5. *Financial relations between the Central and Provincial (now State) Governments*—Prior to 1st April, 1921 the revenues of India were treated as constituting one undivided fund and applied for the purpose of the Government of India as a whole. The Provincial Governments had no inherent legal right to the revenues which they raised. These were assigned more or less on the basis of the estimated needs of the several Provinces and this involved an apportionment different for different Provinces of the more important sources of revenue which included Land Revenue, Income Tax, Stamps, Excise and Registration. At times the Central Authorities had to levy benevolences and at others to distribute doles according to the exigencies of finance.

6. A new basis of financial settlement was introduced between the Centre and the Provinces in 1921 to suit the wide measures of legislative, administrative and financial devolution made under the Montague-Chelmsford Reforms. Subjects in Governors' Provinces were classified as Central or Provincial with reference to the functions of the respective Governments and there was a clear cut allocation in the matter of heads of Revenue

and Expenditure. The Provinces also obtained a share in the growth of revenue from Income Tax so far as that growth was attributable to the increase in the amount of income assessed and were also given powers to impose certain new taxes. The distribution of the sources of revenue on these lines resulted in the initial stages of the new Constitution in a large deficit in the Central Budget, and this was met by contributions paid by the various Provinces. These contributions were gradually reduced and were completely and finally remitted with effect from the year 1928-29.

7. The constitutional machinery set up by the Government of India Act, 1935, made necessary a re-adjustment of financial resources and obligations between the Centre and the Provinces. The financial arrangements embodied in the Act provided for assignment to the Provinces of a definite share of the proceeds of Income Tax and its distribution among them in a prescribed manner, and allocation to the Jute growing Provinces of a prescribed share of the net proceeds of the Excise Duty on Jute or Jute Products. Taxes of a certain category (e.g. Duties on Succession to Property other than Agricultural Land, Stamp Duties on Bills of Exchange, etc.) were to be levied and collected by the Centre, though the net proceeds were to be distributed to the Provinces subject to the right of the Centre to levy a surcharge for its own purposes. In the same way the whole or a share of the yield of Duties on Salt and also of Federal Excise Duties could be assigned to the Provinces by an Act of the Federal Legislature. Provision had also been made for grants-in-aid to certain Provinces which were in need of such assistance from Centre—*vide* Sections 137 to 142 of the Government of India Act, 1935, and the Government of India (Distribution of Revenues) Order, 1936. Most of the Provinces also received special financial assistance from the Centre at the time the Government of India Act, 1935, came into force as a result of the decentralisation of balances and the cancellation and consolidation of pre-autonomy debt due by them to the Central Government: *vide* paragraph 11 below.

The provisions of the Government of India Act, 1935 were allowed to continue under the India (Provisional Constitution) Order, 1947.

8. The financial arrangements embodied in the Constitution also provide for assignment to the States of a definite share of the proceeds of Income Tax and its distribution among them in a prescribed manner subject to the right of the Centre to levy a surcharge for its own purposes. Certain Duties (e.g. Stamp Duties and Duties of Excise on Medicinal and Toilet Preparations) though levied by the Government of India, are collected by the States within which such Duties are respectively leviable and the proceeds thereof are assigned to those States. Certain other Duties and Taxes (e.g. Duties in respect of Succession to Property other than Agricultural Land, Estate Duty in respect of Property other than Agricultural Land, Terminal Taxes on goods or passengers carried by railway, sea or air, etc.) are levied and collected by the Government of India, and the net proceeds are distributed to the States in a prescribed manner.

The whole or a part of the net proceeds of certain Union Excise Duties, other than such Duties of Excise on Medicinal and Toilet Preparations referred to above, may be assigned to the States under the law made by Parliament in this behalf. Necessary legislation was enacted under which, commencing from the year 1952-53, a part of the Union Excise Duties on certain articles is paid to the States out of the Consolidated Fund of India. Provision has also been made for grants-in-aid as may be prescribed, in lieu of assignment of any share of net proceeds of Export Duty on Jute and Jute Products to the States of Assam, Bihar, Orissa and West Bengal upto a maximum period of ten years from the

commencement of the Constitution. Grants-in-aid of revenue may also be paid out of the Consolidated Fund of India to such States as Parliament may determine to be in need of assistance.

Provision has also been made for setting up a Finance Commission to make recommendations as to (i) the distribution between the Union and the States of the net proceeds of taxes which are to be or may be divided between them and the allocation thereof between the States of the respective shares of such proceeds, (ii) the principles which should govern the grants-in-aid of the revenue of the States out of the Consolidated Fund of India and (iii) any other matter referred to the Commission by the President in the interest of sound finance.

9. As a result of the passing of the Indian Independence Act, 1947, by the British Parliament, two independent Dominions, known respectively as 'India' and 'Pakistan' were set up with effect from the 15th August, 1947 by partitioning India.

The N.W.F.P., Sind, and Baluchistan became a part of Pakistan—whereas the provinces of the Punjab, Bengal and Assam were partitioned, certain portions thereof being transferred to Pakistan and the rest remaining in India. Due to these changes the accounts of the Central Government and of the divided provinces of Bengal and Punjab were closed on 14th August, 1947, as on the annual closing date; and the accounts of the year 1947-48 had to be compiled in two parts—(i) Pre-partition Accounts comprising the accounts of the Central Government and the Governments of Bengal and Punjab for the period from 1st April, 1947 to 14th August, 1947 and (ii) Post-partition Accounts, comprising the accounts of the Central, West Bengal and East Punjab Governments for the period from 15th August, 1947 to 31st March, 1948 and of other Provincial Governments within the Indian Dominion for the entire year 1947-48. Pending the closing of the pre-partition accounts of the Central Government and the Government of Punjab the accounts of the post-partition years have been compiled by adopting provisional balances wherever necessary as indicated in the explanatory note in Part III—Public Account on Page 609.

10. The former Indian States merged with the Provinces were treated as forming the territories of the respective provinces (now States) while those converted into Centrally Administered Areas were treated as territories forming the States mentioned in Part C of the First Schedule to the Constitution. From 1st April, 1950, their accounts, are being maintained under the normal heads in the Union and State Accounts. The rest of the former Indian States) including the unions of such States) were treated as territories forming the States mentioned in Part B of the First Schedule to the Constitution. In accordance with the provisions of Chapter V, Part V, of the Constitution and para 2 (1) of the Constitution (Removal of Difficulties) Order No. III, dated the 26th January, 1950, the Comptroller and Auditor General became responsible for the audit and accounting of the transactions of these States from 1st April, 1950 (13th April, 1950 in the case of Patiala and East Punjab States Union) except in the case of Jammu and Kashmir. Their accounts have accordingly been included in this compilation from the year 1950-51.

As regards Jammu and Kashmir the Comptroller and Auditor General is not responsible for the audit and accounting of its transactions under the "Constitution (Application to Jammu and Kashmir) Order, 1954". These do not, therefore, find a place in this compilation except the transactions in regard to matters being administered by the Central Government which are merged in the relevant Central heads of account.

Consequent to the passing of the Part C States Act, 1951, separate Legislatures were set up from 1st April, 1952 for Ajmer, Bhopal, Coorg, Delhi, Himachal Pradesh and Vindhya Pradesh. Although these States have a Legislature and a Consolidated Fund of their own, they have no power to borrow or to have a separate cash balance. With the passing of the Part C States (Amendment) Act, 1954 the scope of the Consolidated Fund of these States has, however, been widened with effect from 1st October 1954 (1st December, 1954 in the case of Ajmer) so as to include the Capital transactions outside the Revenue Account, Loans from the Central Government including repayments thereof and transactions relating to Loans and Advances by the States concerned. They have also been allowed to establish Contingency Fund of their own but they have no Public Account. The transactions relating to these States are being shown separately in this compilation from the year 1952-53.

11. *Decentralisation of Balances*—Prior to 1921-22, the Provincial Governments had no balances under debt heads except for the amount of the Development Loan raised by the Government of Bombay in 1920-21 the balances in the Government books being regarded as the assets and liabilities of the Central Government. With the degree of separation of the finances of the Central Government from those of the Provincial Governments which resulted from the Montague-Chelmsford Reforms the Provincial Governments had certain assets and liabilities definitely assigned to them, and from 1921-22 it was found necessary to maintain for each Provincial Government a separate account identical in form with that previously maintained for the Government of India. The debt transactions of the Provincial Governments were, however, confined chiefly to loans raised by them in the open market or from the Provincial Loans Fund, special funds built up from Provincial revenues and loans and advances made by them out of their own funds, besides, transactions relating to provincial suspense accounts. The responsibility for the ways and means operations for the whole of India being vested in the Government of India, the balances of practically all other debt and remittance heads including deposits and advances and provident fund deposits of Provincial Government personnel were treated as Central.

12. It was decided that, as an integral part of the whole plan of the initial financial arrangements between the Provinces and the Centre:

(i) the balances of an intrinsically local nature or balances definitely associated with any function which, after 31st March, 1937 became a function of Provincial Governments, held in the Debt, Deposits and Remittance group of the Central Government's Account, should be decentralised;

(ii) a part of these balances should be credited to the Provincial Governments and the remaining amount set off against the outstanding Loans and Advances previously made or deemed to have been made to those Governments by the Central Government; and

(iii) the balance of the liabilities in respect of sums due to the Government of India on 31st March, 1937 through the Provincial Loans Fund for Loans and Advances taken previous to 1st April, 1936 should, in the case of certain provinces, be wholly or partly cancelled as a measure of special financial assistance and in the case of others should, with certain exceptions, be treated as a consolidated debt repayable to the Government of India in the form of semi-annual equated payments of interest and principal within a period of 45 years.

These adjustments were effected immediately before the commencement of Provincial Autonomy as from the closing of the accounts for 1936-37 by certain amendments of the Devolution Rules.

The book balances of the Provinces as on 31st March, 1937 which were held in deposit with the Central Government on that date were made over to the Provinces on 1st April, 1937 partly in the form of physical cash balances in their treasuries and sub-treasuries and partly in the form of cash credits to their accounts with the Reserve Bank of India.

13. *Changes in the Accounts*—The general structure of the accounts was recast from 1st April, 1937 to correspond with the changes in the financial system entailed in the Government of India Act, 1935 and the changes in the banking and accounting arrangements consequent on the Provinces' taking over and managing their own balances with effect from the date of introduction of Provincial Autonomy. The principal changes introduced were:

(i) complete separation of the accounts of Provincial Governments from the accounts of the Central Government and the constitution of the accounts of each autonomous Province as an independent unit with separate cash balance in treasuries and in the Reserve Bank;

(ii) a general recasting of the list of major and minor heads to conform to the new division of functions between the Central and Provincial Governments;

(iii) abandonment of the system of final accounting of sterling transactions of Indian Governments in the books of the accounting authorities in England and the substitution in its place of a system of adjustment of those transactions in the Indian books except those under certain debt and remittance heads which were essentially of a sterling character.

14. *Provincial Loans and Borrowings*—Prior to the Reforms of 1921, Provincial Governments had no power to borrow money in the open market. The Local Governments' Borrowing Rules made under Section 30 (1a) of the Government of India Act, 1919, conferred on them the powers to raise loans on the security of the revenues allotted to them subject to certain conditions and with the sanction (in the case of loans to be raised in India) of the Governor General in Council, or (in the case of loans to be raised outside India) of the Secretary of State for India in Council, and the latter authority could specify the amount of issue and any or all of the conditions under which the loan should be raised. During the period 1st April, 1921 to 31st March, 1937 only three Provincial Governments, namely, the Governments of Bombay, United Provinces and the Punjab raised loans in the open market in exercise of these powers.

Under Section 163 of the Government of India Act, 1935, the Provincial Governments could borrow upon the security of their revenues within such limits, if any, as might from time to time be fixed by an Act of the Provincial Legislature, and give guarantees within such limits, if any, as might be so fixed. The Provinces had, however, to obtain the consent of the Federation for borrowing outside India and obtain the like consent for raising any loan, if there was outstanding any part of a loan made to them by (the Federation or) the Governor General in Council, or in respect of which a guarantee had been given by (the Federation or) the Governor General in Council. The Provinces, could when necessary, provide themselves with short-term loans pending the issue of a regular loan and this could be done through the Reserve Bank either by Ways and Means Advances or by a market issue of Treasury Bills. They could also in exceptional circumstances borrow from the Central Government. The treatment of the outstanding debt due to that Government in respect of advances from the Provincial Loans Fund, which had been wound up as from 1st April, 1937, is explained in para 12 (iii) above.

The provisions of the Government of India Act, referred to above, were allowed to continue under the India (Provisional Constitution) Order, 1947.

The position as regards borrowings by States referred to above, continues under the Constitution except that under Article 293 *ibid* the executive power of a State has been restricted to borrowings within the territory of India.

15. Throughout these accounts, a distinction has been drawn between items relating to State Revenues and those relating to the areas in which receipts and payments take place. Thus in the heading of a column the entries in which are intended to show the revenues or expenditure of a State the words "Government of" have been inserted while a column headed by the name of a State alone (*cf.* Account Nos. 2, 3, 9, 10 etc.) is to be taken as referring to geographical area except that in the case of (i) Assam and (ii) Bombay, the transactions pertaining to (i) Manipur and Tripura, (ii) Kutch, respectively are also included therein.

16. A beginning was made on the scheme of departmentalisation of accounts from the year 1955-56. Departmental Pay and Accounts Offices were set up

for the Food, Rehabilitation and Supply Departments under the respective Ministries with effect from the 1st April, 1955. The scheme was extended to Rajya Sabha and Lok Sabha Secretariats with effect from the 1st October, 1955 and to the Stationery and Printing Department, from the 1st December, 1955.

Departmental Pay and Accounts Offices were also set up in West Bengal for the Education and the Refugee, Relief and Rehabilitation Departments with effect from 1st August, 1955 and in Saurashtra for the Police Department with effect from 1st October, 1955.

17. In this compilation, under the heading "India General" are included the receipts and expenditure pertaining to the Railways, the Posts and Telegraphs and the Defence Department, and the transactions brought to account by the Accountant General. Central Revenues, (including the transactions relating to the Centrally Administered Areas adjustable in his books) the Pay and Accounts Offices, Ministries of Works, Housing and Supply, Rehabilitation, Food and Agriculture and Lok Sabha/Rajya Sabha Secretariat and the Controller of Coal Accounts.

Appendix—List of Sections

Part I—Consolidated Fund—

(1)—Revenue.

A—Principal Heads of Revenue.

B.—Railway Revenue Account.

BB—Railway Capital Account within the Revenue Account.

C—Irrigation Revenue Account.

CC—Irrigation Capital Account within the Revenue Account.

D—Posts and Telegraphs Revenue Account.

DD—Posts and Telegraphs Capital Account within the Revenue Account.

E—Debt Services.

F—Civil Administration.

FF—Civil Administration—Capital Account within the Revenue Account.

G—Currency and Mint.

H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.

HH—Capital Accounts of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements within the Revenue Account.

I—Electricity Schemes.

II—Capital Account of Electricity Schemes within the Revenue Account.

J—Miscellaneous.

JJ—Miscellaneous Capital Account within the Revenue Account.

K—Defence Services.

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

M—Extraordinary Items.

(2)—Capital—

AA—Principal Revenue Heads—

Forest and other Capital Accounts outside the Revenue Account.

BB—Railway Capital Account outside the Revenue Account.

CC—Irrigation Capital Account outside the Revenue Account.

DD—Posts and Telegraphs Capital Account outside the Revenue Account.

FF—Civil Administration—Capital Accounts outside the Revenue Account.

GG—Currency and Mint—Capital Accounts outside the Revenue Account.

HH—Capital Accounts of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account.

II—Capital Account of Electricity Schemes outside the Revenue Account.

JJ—Miscellaneous Capital Account outside the Revenue Account.

KK—Capital Accounts of Defence Services outside the Revenue Account.

MM—Capital Account of Extraordinary Items outside the Revenue Account.

(3) Debt—

N—Public Debt.

O—Loans and Advances by the Central Government.

P—Loans and Advances by State Governments.

Q—Inter-State Debt Settlement.

Part II—Contingency Fund.

Part III—Public Account—

R—Unfunded Debt.

S—Deposits and Advances.

T—Remittances.

U—Transfer of cash between England and India.

V—Reserve Bank Deposits.

Note:—The opening and closing balances are shown under the head "Cash Balances"

GENERAL ACCOUNTS

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No. 1—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

Receipts	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND							
(1) ORDINARY REVENUE RECEIPTS							
Principal Heads of Revenue—							
Customs	1,66,69,62,406	..	..	..	..	..	..
Union Excise Duties	1,45,25,20,906	..	..	..	..	..	..
Corporation Tax	36,51,78,957	..	..	..	..	..	..
Taxes on Income other than Corporation Tax and Estate Duty	76,73,88,007	..	85,646	26,37,983	..	..	2,19,926
Estate Duty	—11,86,252	5,000	..	..	..	2,000	..
Opium	2,08,67,360	..	..	..	..	..	..
Land Revenue	87,61,268	4,10,414	53,53,740	6,02,203	3,18,089	18,89,876	1,13,55,258
State Excise Duties	7,09,879	31,69,789	17,50,366	11,27,514	1,21,90,463	16,96,200	13,15,458
Stamps	1,69,09,408	4,61,274	3,16,365	2,56,635	75,15,129	4,40,311	7,70,676
Other Heads	1,25,69,851	8,60,668	33,95,629	53,11,900	2,16,11,434	85,94,169	1,29,96,836
Total Principal Heads of Revenue	4,31,06,81,790	49,07,145	1,09,01,746	99,36,235	4,16,35,115	1,26,22,556	2,86,58,154
Railways: Net Receipts	58,11,77,900	..	..	..	..	..	..
Irrigation: Net Receipts	—50,680	—6,23,457	65,399	2,48,017	5,135	..	76,914
Posts and Telegraphs: Net Receipts	5,65,31,994	..	..	..	..	..	..
Interest Receipts	2,84,26,276	586	21,153	56,144	11,347	6,149	15,727
Civil Administration	14,45,30,595	10,22,206	11,17,137	7,83,298	32,21,435	30,94,440	19,72,946
Currency and Mint	23,08,65,460	..	..	..	..	..	..
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	2,63,84,205	17,679	5,98,550	4,03,575	6,15,303	2,63,487	5,78,437
Electricity Schemes	2,34,037	..	2,95,457	1,00,563	..	1,31,963	—4,04,320
Miscellaneous	26,61,86,391	6,70,586	12,81,068	1,82,931	59,80,287	15,20,261	3,97,069
Defence Receipts	16,14,28,575	..	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments	6,22,875	1,77,68,000	2,03,00,000	1,31,173	..	1,37,00,000	1,90,00,000
Extraordinary Items	11,25,511	8,34,548	17,35,968	5,71,739	5,05,097	15,50,479	51,16,782
Total	5,80,81,44,923	2,45,97,293	3,63,16,478	1,24,13,675	5,19,73,719	3,28,89,335	5,54,11,709
EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	41,69,54,643	38,43,667	..	..	36,53,860	9,97,766	..
(2) CAPITAL RECEIPTS							
(3) DEBT, INCLUDING LOANS AND ADVANCES							
Permanent Debt	1,06,79,80,265	..	..	..	..	..	..
Flowing Debt	20,49,59,25,000	..	..	..	..	..	..
Loans from the Central Government . . . . .	..	55,20,150	1,37,77,976	18,13,263	2,79,86,990	1,53,09,306	1,76,36,295
Loans and Advances by the Central Government	32,01,85,881	..	..	..	..	..	..
Inter State Debt Settlement	78,21,719	..	..	..	..	..	..
Loans and Advances by the State Governments . . . . .	..	1,02,146	1,89,806	3,14,878	1,04,160	4,60,654	3,23,352
Total	21,89,19,12,665	56,22,296	1,39,67,782	21,28,141	2,80,91,150	1,57,69,960	1,79,59,647
Part I—Consolidated Fund carried over	27,70,00,57,788	3,02,19,589	5,02,84,280	1,45,44,816	8,00,64,869	4,86,59,295	7,33,71,356

of each of the STATE GOVERNMENTS, for the year ended 31st March, 1956

Disbursements	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND							
(1) EXPENDITURE ON REVENUE ACCOUNT							
Direct Demands on the Revenue	32,30,20,681	13,04,424	33,42,231	22,04,775	68,55,587	49,30,774	83,28,145
Railways : Interest and Miscellaneous Charges.	58,11,77,900	..	..	..	..	..	..
Irrigation	1,65,563	90,926	5,60,233	7,83,885	59,347	..	5,50,475
Posts and Telegraphs	2,22,00,241	..	..	..	..	..	..
Debt Services	41,23,79,270	..	1,10,396	2,87,712	..	-1,23,720	2,27,817
Civil Administration	94,47,89,598	1,51,77,442	2,48,70,205	63,46,252	3,20,77,555	1,82,98,917	3,36,84,853
Currency and Mint	3,33,65,994	..	..	..	..	..	..
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	12,25,04,388	15,22,340	42,53,865	22,24,093	31,76,857	22,81,346	1,00,35,127
Electricity Schemes . . . . .	..	13,285	50,096	1,40,480	..	1,93,777	95,559
Miscellaneous	60,25,86,953	15,56,411	25,94,452	8,47,735	54,33,453	28,94,761	29,18,001
Defence Services	1,88,37,48,891	..	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments.	35,87,21,193	..	..	..	..	..	..
Extraordinary Items	10,65,29,608	10,88,798	39,01,429	11,60,702	7,17,060	34,15,714	37,08,363
Total	5,39,11,90,280	2,07,53,626	3,96,82,907	1,39,95,634	4,83,19,859	3,18,91,569	5,95,48,340
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE	..	..	33,66,429	15,81,959	..	-	41,36,631
(2) CAPITAL EXPENDITURE							
Capital expenditure outside the Revenue Account—							
Railways	67,51,75,977	..	..	..	..	..	-
Irrigation	11,80,488	6,88,311	..	1,73,373	3,452	8,76,010	1,90,191
Posts and Telegraph	9,03,24,779	..	..	..	..	..	..
Ports	3,95,94,669	..	..	..	..	..	..
Defence Services	17,59,15,649	..	..	..	..	..	..
Other Heads	28,58,57,843	34,77,817	66,93,681	20,56,488	1,18,01,195	1,10,33,211	1,28,17,089
Total	1,26,80,49,405	41,66,128	66,93,681	22,29,861	1,18,04,647	1,19,09,221	1,30,07,280
(3) DEBT, INCLUDING LOANS AND ADVANCES—							
Permanent Debt	72,29,33,935	..	..	..	..	..	..
Floating Debt	19,26,21,24,800	..	..	..	..	..	..
Loans from the Central Government . . . . .	..	2,60,750	2,83,840	2,41,785	..	4,08,458	26,52,250
Inter-State Debt Settlement	68,33,273	..	..	..	..	..	..
Loans and Advances by the Central Government.	2,81,50,15,300	..	..	..	..	..	..
Loans and Advances by the State Governments. . . . .	..	29,79,981	28,11,368	20,58,525	1,56,26,253	12,92,020	53,53,054
Total	22,80,69,07,308	32,40,731	30,95,208	23,00,310	1,56,26,253	17,00,478	80,05,304
Total Part I—Consolidated Fund	29,46,61,46,993	2,81,60,485	4,94,71,796	1,85,25,805	7,57,50,759	4,55,01,268	8,05,60,994

No. 1—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

Receipts	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Part I—Consolidated Fund brought forward .	27,70,00,57,788	3,02,19,589	5,02,84,260	1,45,41,816	8,00,64,869	4,86,59,295	7,33,71,356
PART II—CONTINGENCY FUND							
Contingency Fund . . . . .	..	..	..	10,00,000	..	..	1,49,500
PART III—PUBLIC ACCOUNT							
Unfunded Debt	2,40,74,66,194	..	..	..	..	..	..
Deposits and Advances (other than those included in Part I).	5,22,88,28,748	..	..	..	..	..	..
Ramittances	5,08,43,81,731	..	..	..	..	..	..
Transfer of Cash between England and India.	1,15,09,94,514	..	..	..	..	..	..
Total Part III—Public Account .	13,87,16,71,187	..	..	..	..	..	..
Total Receipts Parts I, II and III.	41,57,17,28,975	3,02,19,589	5,02,84,260	1,55,41,816	8,00,64,869	4,86,59,295	7,35,20,856
Opening Balance on 1st April 1955 {							
India	31,14,04,303	34,68,384	5,40,105	79,14,796	94,30,678	28,90,036	—6,53,523
England £ 806,195	1,07,49,273	..	..	..	..	..	..
GRAND TOTAL .	41,89,38,82,551	3,36,87,973	5,08,24,365	2,34,56,612	8,94,95,547	5,15,49,331	7,28,67,333

of each of the STATE GOVERNMENTS, for the year ended 31st March, 1956—contd.

Disbursements	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Part I—Consolidated Fund brought forward	29,46,61,46,993	2,81,60,485	4,94,71,796	1,85,25,805	7,57,50,759	4,55,01,268	8,05,60,924
PART II—CONTINGENCY FUND							
Contingency Fund . . . . .	..	..	..	..	..	34,900	..
PART III—PUBLIC ACCOUNT							
Unfunded Debt	1,57,73,67,772	..	..	..	..	..	..
Deposits and Advances (other than those included in Part I).	4,55,79,94,882	..	..	..	..	..	..
Remittances	5,17,08,77,066	..	..	..	..	..	..
Transfer of Cash between England and India.	1,16,42,78,803	..	..	..	..	..	..
Reserve Bank Deposits . . . . .	..	..	..	..	..	..	..
Total Part III—Public Account	12,47,05,18,523	..	..	..	..	..	..
Total Disbursements Parts I, II and III.	41,93,66,65,516	2,81,60,485	4,94,71,796	1,85,25,805	7,57,50,759	4,55,36,168	8,05,60,924
Closing Balance on 31st March, 1956. { India (a)—4,79,19,576	55,27,488	13,52,569	49,30,807	1,37,44,788	60,13,163	—76,93,591	..
{ England £ 385,246	51,36,611	..	..	..	..	..	..
GRAND TOTAL	41,89,38,82,551	3,36,87,973	5,08,24,365	2,34,56,612	8,94,95,547	5,15,49,331	7,28,67,333

(a) This is exclusive of Rs. 3,19,44,697 on account of the balance under Cash Balance Investment Account.

No. 1—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

Receipts	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(1) ORDINARY REVENUE RECEIPTS						
Principal Heads of Revenue—						
Union Excise Duties	1,04,87,000	46,25,000	2,05,55,000	1,83,76,000	1,08,62,000	1,82,56,000
Taxes on Income other than Corporation Tax and Estate Duty	3,21,33,000	3,08,49,926	5,84,33,268	10,24,27,000	3,07,28,000	7,01,48,339
Estate Duty	10,22,000	4,17,000	17,92,000	33,26,000	9,66,000	17,57,000
Land Revenue	4,97,70,164	2,05,07,734	5,28,74,901	7,73,77,619	4,53,47,819	4,34,49,670
State Excise Duties	9,60,466	1,97,84,113	4,57,58,177	76,06,346	2,07,80,669	28,62,439
Stamps	1,99,98,213	31,60,222	2,09,75,449	4,43,90,238	1,02,64,569	3,59,55,681
Other Heads	6,99,78,696	4,92,14,781	6,14,42,983	38,72,11,744	9,29,12,184	18,96,06,575
Total Principal Heads of Revenue	18,43,49,539	12,85,58,776	26,18,31,778	64,07,14,947	21,18,61,241	36,20,35,704
Irrigation : Net Receipts	—66,01,804	32,086	34,16,922	1,03,09,482	25,06,674	1,27,02,337
Interest Receipts	25,60,802	13,85,333	70,61,805	2,79,56,453	92,50,779	52,76,242
Civil Administration	2,05,76,344	71,23,147	4,20,38,016	9,95,41,580	3,02,26,739	5,36,75,755
Civil Works, Multipurpose River Scheme and Miscellaneous Public Improvements	39,79,686	1,02,64,615	82,01,505	2,15,34,982	43,81,133	1,14,66,580
Electricity Schemes	68,40,340	..	50,66,223	—93,415	..	2,51,00,456
Miscellaneous	53,45,289	1,24,64,824	97,87,389	1,83,48,314	65,98,223	1,36,44,347
Contributions and Miscellaneous Adjustments between Central and State Governments	13,42,859	3,81,05,014	1,89,05,761	28,14,095	82,40,538	72,58,587
Extraordinary Items	1,70,90,578	2,24,48,289	5,42,72,203	2,25,89,577	3,41,83,331	2,97,88,465
Total	23,54,83,633	22,03,82,084	41,05,81,602	84,37,16,015	30,72,48,658	52,09,48,473
EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNTS . . . . .	..	..	..	6,19,80,857	8,94,171	..
(2) CAPITAL RECEIPTS . . . . .	..	..	..	..	..	..
(3) DEBT, INCLUDING LOANS AND ADVANCES						
Permanent Debt	5,00,16,000	..	1,54,01,698	9,54,77,186	1,63,12,400	10,47,17,100
Floating Debt	12,96,33,298	..	5,48,00,000	33,36,000	..	7,10,60,239
Loans from the Central Government	17,88,52,358	7,58,39,802	16,27,10,806	16,37,70,745	7,55,21,719	13,44,48,289
Inter-State Debt Settlement	8,600	..	..	..	..	46,01,000
Loans and Advances by the State Governments	2,75,38,859	27,67,029	1,32,33,348	4,22,99,002	2,36,53,445	2,92,06,966
Total	38,60,49,115	7,86,06,831	24,61,45,852	30,48,82,933	11,54,87,564	34,40,33,594
Total Part I—Consolidated Fund	62,15,32,748	29,89,88,915	65,67,27,454	1,14,85,98,948	42,27,36,222	86,49,82,067
PART II—CONTINGENCY FUND						
Contingency Fund	2,64,554	20,00,000	2,00,00,000	2,89,881	25,36,303	..
PART III—PUBLIC ACCOUNT						
Unfunded Debt	71,10,845	49,47,816	67,14,941	4,07,97,745	68,00,424	1,50,38,582
Deposits and Advances (other than those included in Part I)	19,39,74,404	12,40,31,108	27,46,81,418	74,04,21,618	16,90,51,711	43,30,65,831
Remittances	53,19,381	95,92,615	1,27,70,148	75,80,336	1,97,607	1,11,64,055
Reserve Bank Deposits . . . . .	..	1,26,392	..	..	..	..
Total Part III—Public Account	20,64,04,630	13,86,97,931	29,41,66,507	78,87,99,699	17,60,49,742	45,92,68,468
Total Receipts Parts I, II and III	82,82,01,932	43,96,86,846	97,08,93,961	1,93,76,88,528	60,13,22,267	1,32,42,50,535
Opening Balance on 1st April 1955	85,86,697	5,06,20,419	9,43,69,101	12,11,44,372	3,88,44,615	6,31,17,861
GRAND TOTAL	83,67,88,629	49,03,07,265	1,06,52,63,062	2,05,88,32,900	64,01,66,882	1,38,73,68,396

of each of the STATE GOVERNMENTS, for the year ended 31st March 1956 -*contd.*

Disbursements	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(1) EXPENDITURE ON REVENUE ACCOUNT						
Direct Demands on the Revenue	2,56,23,622	1,93,18,117	4,40,53,507	8,71,92,050	3,81,97,700	4,07,42,242
Irrigation	2,46,95,207	96,99,122	1,96,69,518	2,00,32,208	79,54,910	2,81,74,084
Debt Services	—1,44,12,373	24,15,250	1,75,65,658	5,17,23,072	1,18,83,837	—84,21,784
Civil Administration	18,03,66,265	10,78,60,321	30,10,58,879	47,35,22,887	15,04,55,595	33,87,55,084
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	2,65,93,984	5,72,64,335	8,23,45,563	4,93,96,892	4,35,09,033	5,02,63,580
Electricity Schemes	1,44,02,500	2,96,434	29,43,090	2,500	88,398	2,25,25,116
Miscellaneous	1,43,99,968	3,22,16,761	5,40,04,684	7,93,92,600	2,73,50,534	4,05,44,757
Extraordinary Items	1,67,63,661	1,54,75,489	2,19,19,607	2,04,71,149	2,29,14,480	3,39,97,996
Total	28,84,32,834	24,45,45,829	54,44,60,306	78,17,35,158	30,63,51,487	54,55,81,075
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE.	5,29,49,201	2,41,63,745	13,39,78,704	..	..	2,46,32,602
(2) CAPITAL EXPENDITURE						
Capital Expenditure outside the Revenue Account—						
Irrigation	5,77,50,724	3,56,59,836	5,53,03,403	8,86,34,571	96,92,570	5,70,47,001
Other Heads	10,88,54,013	2,28,24,541	12,02,30,743	3,40,18,503	28,24,110	7,26,53,302
Total	16,66,04,737	5,84,84,377	17,55,34,146	12,26,53,074	1,25,16,680	12,97,00,303
(3) DEBT, INCLUDING LOANS AND ADVANCES						
Permanent Debt . . . . .	..	..	..	2,82,13,800	49,92,300	1,23,51,600
Floating Debt	10,50,15,439	..	5,48,00,000	33,40,182	..	7,10,00,239
Loans from the Central Government	3,11,00,365	27,66,687	1,28,63,169	1,84,13,225	2,33,58,155	4,59,28,161
Inter State Debt Settlement	44,37,000	..	..	..	..	8,000
Loans and Advances by the State Governments	4,94,59,830	1,06,36,098	5,38,57,944	14,08,94,365	7,56,30,422	7,23,17,946
Total	19,00,12,634	2,24,02,785	12,15,21,113	10,08,61,572	10,39,80,887	20,16,06,840
Total Part I—Consolidated Fund	64,50,50,205	32,54,32,931	84,15,15,565	1,09,52,49,804	42,28,52,051	87,69,48,284
PART II—CONTINGENCY FUND						
Contingency Fund	11,589	..	..	93,03,862	7,14,321	..
PART III—PUBLIC ACCOUNT						
Unfunded Debt	35,51,100	22,57,810	38,32,960	1,99,87,701	37,02,761	93,21,452
Deposits and Advances (other than those included in Part I).	17,54,12,768	10,71,86,131	19,57,99,113	73,72,12,143	16,30,92,449	41,26,47,092
Remittances	1,11,82,127	18,85,105	1,02,39,369	—74,819	23,82,833	1,447
Total Part III—Public Account	19,01,45,995	11,13,29,052	20,99,71,442	75,71,25,025	16,91,78,043	42,19,70,891
Total Disbursements Parts I, II and III	83,52,07,769	43,67,62,043	1,05,13,87,007	1,86,17,68,091	59,27,44,418	1,29,89,19,175
Closing Balance on 31st March 1956	(a) 15,80,860	(b) 5,35,45,222	(c) 1,38,76,055	(d) 19,70,64,209	(e) 4,74,22,464	8,84,49,221
GRAND TOTAL	83,67,88,629	49,03,07,265	1,06,52,63,062	2,05,88,32,000	64,01,66,882	1,38,73,68,396

(a) This is exclusive of Rs. 8,45,750

(b) This is exclusive of Rs. 1,62,04,002

(c) This is exclusive of Rs. 9,72,16,359

(d) This is exclusive of Rs. 43,03,29,173

(e) This is exclusive of Rs. 17,88,26,145

on account of the balance under Cash Balance Investment Account.

No. 1—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

Receipts	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad
	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND					
(1) ORDINARY REVENUE RECEIPTS					
Principal Heads of Revenue—					
Union Excise Duties	74,78,000	64,86,000	3,23,04,000	1,26,87,000	95,51,000
Taxes on Income other than Corporation Tax and Estate Duty	2,19,27,322	1,90,22,000	9,92,38,483	8,12,25,082	2,68,44,715
Estate Duty	6,43,000	5,97,000	29,19,000	20,68,000	8,75,000
Land Revenue	1,23,93,765	1,82,04,460	19,61,13,914	3,89,85,437	4,90,67,770
State Excise Duties	1,42,88,632	2,89,88,619	5,81,87,504	5,04,15,988	7,23,65,326
Stamps	47,10,700	80,77,387	2,90,31,193	3,03,54,467	52,00,215
Other Heads	3,63,41,008	5,17,72,052	16,39,66,454	15,40,80,790	5,12,34,446
Total Principal Heads of Revenue	9,77,82,427	13,31,47,518	58,17,60,548	36,98,16,764	21,51,38,472
Irrigation: Net Receipts	—24,77,439	1,25,28,678	2,94,17,166	28,439	15,06,360
Interest Receipts	23,28,513	30,33,267	63,71,337	37,28,342	1,13,36,341
Civil Administration	98,94,478	1,77,83,570	11,67,34,877	4,67,74,871	1,10,77,273
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	29,01,669	1,76,94,416	1,68,64,610	1,52,85,093	30,86,018
Electricity Schemes	5,67,650	86,34,206	70,89,023	53,691	—4,78,047
Miscellaneous	23,04,095	3,40,25,473	4,11,55,445	3,33,16,953	1,38,19,630
Contributions and Miscellaneous Adjustments between Central and State Governments	1,66,24,262	1,53,98,286	18,908	2,61,26,032	41,23,184
Extraordinary Items	3,12,11,812	80,44,033	5,58,87,354	82,03,066	79,80,296
Total	16,11,37,467	25,02,89,447	85,52,99,268	50,33,33,251	26,75,89,529
EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT.	..	..	1,29,90,340	..	..
(2) CAPITAL RECEIPTS . . . . .	..	..	..	..	..
(3) DEBT, INCLUDING LOANS AND ADVANCES—					
Permanent Debt . . . . .	..	..	29,15,19,400	7,58,72,200	2,12,42,100
Floating Debt	2,81,00,000	..	6,52,00,000	45,00,001	2,47,00,000
Loans from the Central Government	17,45,22,666	29,52,30,179	35,28,42,396	33,54,32,591	7,88,43,265
Inter-State Debt Settlement . . . . .	..	..	..	..	..
Loans and Advances by the State Governments	35,46,793	1,11,99,096	3,29,22,388	1,71,77,163	2,17,42,088
Total	20,61,69,459	30,64,29,275	74,24,84,184	43,29,81,955	14,65,27,453
Total Part I—Consolidated Fund	36,73,06,926	55,67,18,722	1,59,77,83,452	93,63,15,206	41,41,16,982
PART II—CONTINGENCY FUND					
Contingency Fund	—65,00,000	..	20,53,340	..	26,03,746
PART III—PUBLIC ACCOUNT					
Unfunded Debt	41,65,045	82,08,188	2,07,48,507	1,29,32,559	65,53,679
Deposits and Advances (other than those included in Part I).	9,76,42,222	23,58,69,076	1,48,45,46,438	29,70,53,200	20,47,36,454
Remittances	1,84,23,701	8,96,360	1,25,41,566	1,43,76,001	1,34,688
Reserve Bank Deposits . . . . .	..	..	..	..	..
Total Part III—Public Account	12,02,30,968	24,49,73,624	1,51,78,36,511	32,43,61,760	21,14,24,821
Total Receipts Parts I, II and III	48,10,37,894	80,16,92,346	3,11,76,73,303	1,26,06,76,966	62,81,45,549
Opening Balance on 1st April 1955	2,84,91,640	9,07,55,620	4,91,47,512	9,05,84,103	5,77,13,098
GRAND TOTAL	50,95,29,534	89,24,47,966	3,16,68,20,815	1,35,12,61,069	68,58,58,647

of each of the STATE GOVERNMENTS, for the year ended 31st March, 1956—*cont'd.*

Disbursements	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad
	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND					
(1) EXPENDITURE ON REVENUE ACCOUNT					
Direct Demands on the Revenue	2,31,83,504	2,47,19,123	8,33,43,129	4,24,43,333	2,67,49,144
Irrigation	44,08,372	80,91,002	4,15,74,587	2,52,49,775	27,12,397
Debt Services	36,96,873	32,19,002	3,90,52,284	2,11,35,243	3,68,86,775
Civil Administration	12,10,48,787	12,30,39,304	44,16,30,571	31,85,94,851	15,20,33,325
Civil Works, Multipurpose River Schemes and Miscel- laneous Public Improvements.	1,88,11,472	3,71,07,584	5,67,21,701	5,77,99,621	1,54,23,487
Electricity Schemes	20,59,467	34,51,897	1,58,66,472	1,75,855	44,100
Miscellaneous	4,54,36,573	6,42,41,221	10,17,72,852	10,03,94,651	4,45,01,679
Extraordinary Items	1,30,03,259	1,14,30,308	6,23,47,332	4,48,33,195	1,28,04,402
Total	23,19,48,307	27,52,99,441	84,23,08,928	61,06,26,524	29,11,55,309
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE.	7,08,10,840	2,50,09,994	..	10,72,93,273	2,35,65,780
(2) CAPITAL EXPENDITURE					
Capital Expenditure outside the Revenue Account—					
Irrigation	18,50,930	2,87,23,659	14,40,20,608	47,97,956	4,06,81,629
Other Heads	15,57,89,228	19,02,27,336	11,75,50,721	11,81,51,338	3,07,09,604
Total	15,76,40,158	21,89,50,995	26,15,71,329	12,29,49,294	7,13,91,233
(3) DEBT, INCLUDING LOANS AND ADVANCES—					
Permanent Debt . . . . .	..	..	91,44,255	..	7,72,06,929
Floating Debt	2,81,00,000	..	6,53,00,000	4,91,38,545	2,47,00,000
Loans from the Central Government	52,38,654	1,15,28,435	3,37,95,841	1,68,05,166	1,37,22,159
Inter-State Debt Settlement . . . . .	..	..	..	..	..
Loans and Advances by the State Governments	2,27,79,358	7,30,02,625	13,51,20,493	11,08,48,124	2,31,21,060
Total	5,61,18,012	8,45,31,060	24,33,60,589	17,67,91,835	13,87,50,148
Total Part I—Consolidated Fund	44,57,06,477	57,87,81,496	1,34,72,40,846	91,03,67,653	50,12,96,690
PART II—CONTINGENCY FUND					
Contingency Fund . . . . .	..	9,000	15,48,767	..	7,054
PART III—PUBLIC ACCOUNT					
Unfunded Debt	19,72,467	47,13,488	1,12,22,898	70,18,770	30,49,692
Deposits and Advances (other than those included in Part I)	7,18,14,554	23,37,01,926	1,66,66,78,269	25,27,40,147	10,72,10,704
Remittances	7,07,202	51,45,552	3,80,980	1,03,06,628	63,53,668
Total Part III—Public Account	7,44,94,223	24,35,60,966	1,67,82,82,147	27,00,65,545	11,66,14,064
Total Disbursements Parts I, II and III	52,02,00,700	82,23,51,462	3,02,70,71,760	1,18,04,33,198	61,79,17,808
Closing Balance on 31st March 1956	(a) 1,06,71,166	(b) 7,00,96,504	(c) 13,97,49,055	(d) 17,08,27,871	(e) 6,79,40,839
GRAND TOTAL	50,95,29,534	89,24,47,966	3,16,68,20,815	1,35,12,61,069	68,58,58,647

(a) This is exclusive of Rs. 1,17,32,392

(b) This is exclusive of Rs. 6,18,87,144

(c) This is exclusive of Rs. 2,83,19,223

(d) This is exclusive of Rs. 45,02,250

(e) This is exclusive of Rs. 2,80,79,466

on account of the balance under Cash Balance Investment Account.

No. 1—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

Receipts	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(1) ORDINARY REVENUE RECEIPTS						
Principal Heads of Revenue—						
Union Excise Duties	40,58,000	3,88,000	17,72,000	78,14,000	..	..
Taxes on Income other than Corporation Tax and Estate Duty	1,02,43,000	12,93,937	43,90,000	2,09,22,889	..	1,68,12,595
Estate Duty	3,22,000	4,52,000	1,38,000	6,82,000	1,98,000	4,59,000
Land Revenue	4,26,26,320	1,79,91,241	91,80,673	5,01,43,245	2,91,23,252	69,69,083
State Excise Duties	1,63,10,462	1,81,41,169	2,41,06,521	2,68,40,239	6,29,815	1,96,30,400
Stamp	33,72,294	63,02,743	24,88,166	60,33,200	23,40,947	80,69,947
Other Heads	2,74,22,147	4,99,51,046	1,10,49,097	2,55,04,058	1,77,88,810	5,79,92,927
Total Principal Heads of Revenue	10,43,54,223	9,50,20,136	5,40,24,457	13,79,39,631	5,00,80,824	10,99,33,952
Irrigation: Net Receipts	12,15,244	7,06,488	1,23,249	30,28,334	4,01,599	2,48,641
Interest Receipts	1,21,25,937	69,03,609	19,32,701	59,43,250	33,96,131	45,69,675
Civil Administration	1,04,79,986	8,54,94,065	53,96,175	2,48,78,853	1,70,11,316	1,55,23,238
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	15,54,690	63,67,381	43,15,155	1,07,77,130	13,86,121	38,24,446
Electricity Schemes	8,25,249	1,23,47,823	9,81,432	6,37,567	..	69,49,043
Miscellaneous	48,84,432	43,45,586	1,08,90,849	4,01,02,548	36,30,167	57,17,522
Contributions and Miscellaneous Adjustments between Central and State Governments	1,23,85,867	3,86,95,322	98,36,235	1,21,33,105	3,17,77,000	3,27,42,163
Extraordinary Items	2,19,52,209	35,96,789	30,54,397	42,84,808	2,68,43,154	68,75,586
Total	16,97,77,837	25,34,77,199	9,05,54,650	23,97,25,226	13,45,26,312	18,63,84,266
EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT. . . . .	..	..	..	84,18,512	..	..
(2) CAPITAL RECEIPTS						
(3) DEBT, INCLUDING LOANS AND ADVANCES—						
Permanent Debt	—497	3,52,15,809	..	..	3,61,65,500	..
Floating Debt	1,17,00,000	..	..	36,54,91,194	20,92,403	40,250
Loans from the Central Government	10,60,39,806	5,87,39,416	5,15,63,047	19,46,61,774	5,29,80,006	4,48,42,457
Inter-State Debt Settlement . . . . .	..	45,00,300	..	..	..	..
Loans and Advances by the State Governments	90,18,927	44,05,167	65,26,368	75,26,369	79,78,815	29,35,824
Total	12,67,58,236	10,28,60,722	5,80,89,415	56,76,79,337	9,92,16,724	4,78,18,531
Total Part I—Consolidated Fund	29,65,35,073	35,63,37,921	14,86,44,065	80,74,04,563	23,37,43,036	23,42,02,797
PART II—CONTINGENCY FUND						
Contingency Fund . . . . .	..	..	..	..	50,00,000	23,869
PART III—PUBLIC ACCOUNT						
Unfunded Debt	18,79,924	4,64,62,048	3,44,353	45,17,020	2,61,787	3,56,52,393
Deposits and Advances (other than those included in Part I)	15,36,28,820	15,03,53,061	11,91,98,160	5,80,08,854	14,59,88,859	7,69,55,827
Remittances . . . . .	..	15,14,618	..	..	53,146	93,81,819
Reserve Bank Deposits . . . . .	..	..	..	..	..	..
Total Part III—Public Account	15,55,04,514	19,83,29,727	11,95,42,513	6,25,25,874	14,63,13,792	12,19,90,031
Total Receipts Parts I, II and III	45,20,41,617	55,46,67,648	26,81,86,578	86,99,30,437	38,50,46,828	35,62,16,705
Opening Balance on 1st April 1955	3,93,75,509	6,25,15,420	2,14,23,756	36,08,208	4,27,34,337	5,10,31,219
GRAND TOTAL	49,14,20,126	61,71,83,068	28,96,10,334	87,35,38,645	42,77,81,165	40,72,47,924

of each of the STATE GOVERNMENTS, for the year ended 31st March, 1956—concl'd.

Disbursements	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(2) EXPENDITURE ON REVENUE ACCOUNT						
Direct Demands on the Revenue	1,23,74,482	1,55,07,329	1,16,15,942	3,37,60,540	1,61,77,883	1,53,46,409
Irrigation	67,73,569	64,68,014	56,80,524	48,97,898	82,44,184	83,45,621
Debt Services	30,84,511	1,44,98,316	—38,97,591	25,57,252	72,88,912	4,40,548
Civil Administration	11,88,39,875	15,36,90,515	4,62,69,689	14,03,12,805	7,21,79,206	10,21,34,261
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	2,36,33,229	3,59,11,723	2,69,34,432	1,80,14,786	2,43,76,186	3,51,49,677
Electricity Schemes	1,20,953	1,07,65,026	9,96,974	10,02,489	39,515	84,74,486
Miscellaneous	1,55,70,858	1,09,00,876	1,61,20,977	1,97,65,027	1,76,88,605	1,83,46,423
Extraordinary Items	43,08,652	57,66,021	41,68,168	1,09,95,917	1,59,46,948	83,81,576
Total	18,47,06,129	25,35,07,820	10,78,89,115	23,13,06,714	16,19,41,439	19,66,22,000
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE.	1,49,28,292	30,621	1,73,31,465	..	2,74,15,127	1,12,37,734
(2) CAPITAL EXPENDITURE						
Capital Expenditure outside the Revenue Account—						
Ports	..	..	..	..	..	..
Irrigation	33,24,011	4,16,52,303	1,29,57,023	3,85,41,114	1,75,32,365	38,23,055
Other Heads	6,81,92,470	2,74,70,626	2,41,10,572	12,94,50,849	3,20,54,677	4,08,86,606
Total	7,15,16,481	6,91,22,929	3,70,67,595	16,79,91,963	4,95,87,042	4,47,10,561
(3) DEBT, INCLUDING LOANS AND ADVANCES—						
Permanent Debt	..	1,55,59,163	..	..	..	2,21,480
Floating Debt	1,17,00,000	..	..	34,88,71,822	22,75,000	1,04,474
Loans from the Central Government	79,41,458	1,23,16,721	2,04,272	80,93,262	21,66,902	61,03,456
Inter-State Debt Settlement	..	1,84,000	..	..	..	..
Loans and Advances by the State Governments	2,85,22,870	2,16,67,697	1,45,26,960	2,17,83,334	6,36,70,852	1,05,25,827
Total	4,81,64,328	4,97,07,581	1,47,31,232	37,87,48,418	6,81,12,754	1,69,55,237
Total Part I—Consolidated Fund	30,43,86,938	37,23,38,330	15,96,87,942	77,80,47,095	27,96,41,235	25,82,87,498
PART II—CONTINGENCY FUND						
Contingency Fund	1,73,594	..	..	25,00,000	..	..
PART III—PUBLIC ACCOUNT						
Unfunded Debt	6,05,140	3,24,94,876	1,96,397	18,20,498	1,15,838	3,04,59,436
Deposits and Advances (other than those included in Part I).	14,04,74,328	18,55,37,894	11,34,30,715	8,19,11,371	10,69,04,562	7,00,97,149
Remittances	49,39,599	2,64,734	8,07,060	29,03,533	42,00,274	11,94,476
Total Part III—Public Account	14,60,19,067	21,82,97,504	11,44,34,172	8,66,35,402	11,02,20,474	10,17,51,061
Total Disbursements Parts I, II and III	45,05,79,599	59,06,35,834	27,41,22,114	86,71,82,497	38,98,61,709	36,00,38,559
Closing Balance on 31st March 1956	(a) 4,08,40,527	(b) 2,65,47,234	(c) 1,54,88,220	(d) 61,56,148	(e) 3,79,19,456	(f) 4,72,09,565
GRAND TOTAL	49,14,20,126	61,71,83,068	28,96,10,334	87,35,38,645	42,77,81,165	40,72,47,924

(a) This is exclusive of Rs. 1,58,77,504
(b) " " " Rs. 15,60,44,425
(c) " " " Rs. 1,15,95,536
(d) " " " Rs. 13,56,47,237
(e) " " " Rs. 4,34,38,254
(f) " " " Rs. 9,14,47,003

on account of the balance under Cash Balance Investment Account.

No. 2—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	No. of Account	Page	India General	Ajmer	Bhopal	Delhi	Item No.
			Rs.	Rs.	Rs.	Rs.	
A—PRINCIPAL HEADS OF REVENUE—							
I—Customs	9	105	1,32,25,130	..	..	..	1
II—Union Excise Duties	10	115	1,63,52,972	..	..	..	2
III—Corporation Tax	11	123	64,01,496	..	..	..	3
IV—Taxes on Income other than Corporation Tax and Estate Duty.	12	133	3,36,75,374	..	..	..	4
V—Estate Duty	13	138	—1,253	..	..	..	5
VI—Opium	14	142	..	..	..	..	6
VII—Land Revenue	15	143	1,25,881	..	..	50,61,577	7
VIII—State Excise Duties	16	148	1,67,709	..	..	..	8
IX—Stamps	17	155	82,875	..	..	..	9
X—Forest	18	160	86,32,845	..	..	..	10
XI—Registration	19	165	1,458	..	..	..	11
XII—Receipts under Motor Vehicles Acts	20	167	9,090	..	..	..	12
XIII—Other Taxes and Duties	21	175	71,033	..	..	..	13
Total			7,87,44,610	..	..	50,61,577	14
B—RAILWAYS—							
XV—Indian Government Railways—							
A—Commercial Lines—							
Gross Receipts	24	200	3,16,13,63,336	..	..	..	15
Deduct—Working Expenses	24	201	2,57,60,73,965	..	..	..	16
Deduct—Payments to worked lines	24	201	26,59,368	..	..	..	17
Net Receipts			58,26,30,003	..	..	..	18
B—Strategic Lines—							
Gross Receipts	24	200	15,43,225	..	..	..	19
Deduct—Working Expenses	24	201	34,33,676	..	..	..	20
Net Receipts			—18,90,451	..	..	..	21
Total Net Receipts			58,07,39,552	..	..	..	22
XVI—Subsidised Companies	27	209	2,17,003	..	..	..	23
XVI-A—Railway Miscellaneous Receipts—							
Commercial Lines	28	210	2,21,345	..	..	..	24
Total			58,11,77,900	..	..	..	25
C—IRRIGATION, ETC.—							
XVII—Works for which Capital Accounts are kept—							
Gross Receipts	30	216	..	..	..	..	26
Deduct—Working Expenses	33	262	..	..	..	..	27
Net Receipts . . . . .			..	..	..	..	28
XVIII—Works for which no Capital Accounts are kept.							
Total	34	272	..	..	..	..	29
Carried over			65,99,22,510	..	..	50,61,577	31

CENTRAL GOVERNMENT for the year ended 31st March, 1956

Item No.	Himachal Pradesh	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,88,93,441	3,00,282	5,39,859	75,18,78,373	78,48,37,085
2	2,88,78,247	1,55,75,058	7,68,69,745	55,79,87,853	69,56,63,875
3	21,93,578	—5,03,853	63,56,493	9,43,11,041	10,87,58,755
4	..	6,50,155	—1,41,55,313	—44,27,838	—3,10,77,047	38,60,51,381	37,07,16,712
5	—9,88,605	—4,10,769	—17,51,340	38,61,279	7,09,312
6
7	25,46,003	..	..	77,33,461
8	1,39,009	..	..	3,06,718
9	5,02,204	..	1,60,37,094	1,66,22,173
10	11,29,546	..	..	97,62,391
11	2,03,484	..	..	2,04,942
12	2,63,089	..	..	2,72,179
13	5,02,078	..	..	5,73,111
14	..	6,50,155	3,48,21,348	1,58,18,293	5,09,37,710	1,81,01,27,021	1,99,61,60,714
15	3,16,13,63,336
16	2,57,69,73,966
17	26,59,368
18	58,26,30,003
19	16,43,225
20	34,33,676
21	—18,90,451
22	58,07,39,562
23	2,17,003
24	2,21,345
25	58,11,77,900
26
27
28
29	14,093	..	..	14,093
30	14,093	..	..	14,093
31	..	6,50,155	3,48,21,348	1,58,32,386	5,09,37,710	1,81,01,27,021	2,57,73,52,767

No. 2—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	No. of Account	Page	Brought forward	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—PRINCIPAL HEADS OF REVENUE—									
I—Customs	9	105	78,48,37,085	..	17,68,43,854	..	85,35,627	..	1
II—Union Excise Duties	10	115	69,56,63,875	4,83,84,117	12,49,00,004	52,33,827	1,64,62,946	17,27,78,913	2
III—Corporation Tax	11	123	10,87,58,755	69,54,571	2,67,97,285	2,36,415	20,49,935	46,03,665	3
IV—Taxes on Income other than Corporation Tax and Estate Duty	12	133	37,07,16,712	83,48,946	5,43,23,195	—1,64,77,291	6,90,688	—4,40,77,340	4
V—Estate Duty	13	138	7,09,312	—6,84,541	—5,40,100	—6,29,770	—4,65,936	5,04,622	5
VI—Opium	14	142	..	..	..	..	30,214	1,91,38,865	6
VII—Land Revenue	15	143	77,33,461	..	..	..	..	..	7
VIII—State Excise Duties	16	148	3,06,718	..	..	..	..	..	8
IX—Stamps	17	155	1,66,22,173	..	6,836	..	4,024	..	9
X—Forest	18	160	97,62,391	..	1,46,892	..	—3,190	4	10
XI—Registration	19	165	2,04,942	..	..	..	..	..	11
XII—Receipts under Motor Vehicles Acts	20	167	2,72,179	..	..	..	..	..	12
XIII—Other Taxes and Duties	21	175	5,73,111	..	..	..	..	..	13
Total			1,99,61,00,714	6,30,03,093	38,24,77,966	—1,16,36,819	2,73,04,308	15,29,48,729	14
B—RAILWAYS—									
XV—Indian Government Railways—									
A—Commercial Lines—									
Gross Receipts	24	200	3,16,13,63,336	..	..	..	..	..	15
Deduct—Working Expenses.	24	201	2,57,60,73,965	..	..	..	..	..	16
Deduct—Payments to worked lines.	24	201	26,59,368	..	..	..	..	..	17
Net Receipts			58,26,30,003	..	..	..	..	..	18
B—Strategic Lines—									
Gross Receipts	24	200	15,43,225	..	..	..	..	..	19
Deduct—Working Expenses	24	201	34,33,676	..	..	..	..	..	20
Net Receipts			—18,90,451	..	..	..	..	..	21
Total Net receipts			58,07,39,552	..	..	..	..	..	22
XVI—Subsidised Companies	27	209	2,17,003	..	..	..	..	..	23
XVI-A—Railway Miscellaneous Receipts—									
Commercial Lines	28	210	2,21,345	..	..	..	..	..	24
Total			58,11,77,900	..	..	..	..	..	25
C—IRRIGATION, ETC.—									
XVII—Works for which Capital Accounts are kept—									
Gross Receipts	30	216	..	..	..	..	..	..	26
Deduct—Working Expenses	33	262	..	..	..	..	..	..	27
Net Receipts			..	..	..	..	..	..	28
XVIII—Works for which no Capital Accounts are kept.	34	272	14,093	..	..	..	..	..	29
Total			14,093	..	..	..	..	..	30
Carried over			2,57,73,57,707	6,30,03,093	38,24,77,966	—1,16,36,819	2,73,04,308	15,29,48,729	31

CENTRAL GOVERNMENT for the year ended 31st March, 1956 *contd.*

Item No.	West Bengal	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	57,81,67,257	81,641	35	3,518	..	72,513	4,75,59,625	7,08,68,287	1,66,69,62,406
2	27,90,23,743	3,24,94,930	2,45,75,329	1,48,96,701	27,05,327	94,26,935	1,40,81,679	1,18,87,580	1,45,25,20,908
3	19,82,78,702	14,40,645	17,33,719	41,97,645	1,57,755	24,53,076	11,52,536	66,73,763	36,51,78,957
4	33,70,00,395	81,95,956	14,31,331	2,10,17,617	23,94,755	82,38,369	1,52,85,019	1,95,54,199	76,73,88,007
5	10,05,347	4,81,078	2,97,571	14,259	1,13,878	1,49,592	4,490	3,27,482	11,86,225
6	..	..	16,78,424	..	..	10,837	..	..	2,08,67,360
7	..	..	..	..	..	..	10,27,807	..	87,61,266
8	..	..	..	..	..	..	4,03,161	..	7,08,879
9	..	..	4,551	..	..	..	2,71,824	..	1,69,09,408
10	..	..	..	8	..	..	44,425	..	99,52,995
11	..	..	..	..	..	..	46,283	..	2,51,225
12	..	..	..	..	..	..	2,43,656	..	5,15,835
13	..	..	..	..	..	..	12,76,685	..	18,49,796
14	1,39,34,80,444	2,53,40,182	2,62,63,156	4,00,94,94	48,23,449	2,03,62,807	8,13,97,220	10,86,62,347	4,31,06,81,700
15	..	..	..	..	..	..	..	..	3,16,13,63,336
16	..	..	..	..	..	..	..	..	2,57,60,73,965
17	..	..	..	..	..	..	..	..	26,59,368
18	..	..	..	..	..	..	..	..	58,26,30,003
19	..	..	..	..	..	..	..	..	15,43,225
20	..	..	..	..	..	..	..	..	34,33,676
21	..	..	..	..	..	..	..	..	18,90,451
22	..	..	..	..	..	..	..	..	58,07,39,552
23	..	..	..	..	..	..	..	..	2,17,003
24	..	..	..	..	..	..	..	..	2,21,346
25	..	..	..	..	..	..	..	..	58,11,77,900
26	..	..	..	..	..	..	74,162	..	74,162
27	..	..	..	..	..	..	1,51,851	..	1,51,851
28	..	..	..	..	..	..	77,689	..	77,689
29	..	..	..	..	..	..	12,916	..	27,000
30	..	..	..	..	..	..	64,773	..	60,680
31	1,39,34,80,444	2,53,40,182	2,62,63,156	4,00,94,194	48,23,449	2,03,62,807	8,13,32,447	10,86,62,347	4,89,18,69,010

No. 2—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	No. of Account	Page	India General	Ajmer	Bhopal	Delhi	Item No.
			Rs.	Rs.	Rs.	Rs.	
Brought forward			65,99,22,510	..	..	50,61,577	31-A
D—POSTS AND TELEGRAPHS—							
XIX Posts and Telegraphs—							
Gross Receipts	38-A	290	50,67,37,626	..	..	..	32
Deduct—Working Expenses	39	291	45,02,05,632	..	..	..	33
Net Receipts			5,65,31,994	..	..	..	34
E—DBBT SERVICES—							
XX—Interest	41	294	2,31,56,695	..	53,703	92,199	35
F—CIVIL ADMINISTRATION—							
XXI.—Administration of Justice	45	325	34,264	..	..	5,41,099	36
XXII.—Jails and Convict Settlements	46	329	546	..	..	..	37
XXIII.—Police	47	331	7,79,787	..	..	1,64,637	38
XXIV.—Ports and Pilotage	48	335	22,61,807	..	..	..	39
XXV.—Lighthouses and Lightships	49	330	4,02,175	..	..	..	40
XXVI.—Education	55	344	4,99,404	..	..	..	41
XXVII.—Medical	56	352	10,69,543	..	..	..	42
XXVIII.—Public Health	57	356	25,013	..	..	..	43
XXIX.—Agriculture	58	364	2,03,33,816	..	..	..	44
XXIX-A—Rural Development	59	372	..	..	..	..	45
XXX.—Veterinary	60	373	966	..	..	..	46
XXXI.—Co-operation	61	377	..	..	..	..	47
XXXII.—Industries and Supplies	62	383	4,95,60,525	..	..	..	48
XXXIII.—Aviation	63	394	9,46,066	..	..	..	49
XXXIV.—Broadcasting	64	396	1,52,83,111	..	..	..	50
XXXV.—Miscellaneous Departments	66	397	26,60,523	..	..	..	51
Total			9,38,57,546	..	..	7,05,736	52
G—CURRENCY AND MINT—							
XXXVII.—Currency	67	406	2	..	..	..	53
XXXVIII.—Mint	68	409	1,35,43,084	..	..	..	54
Total			1,35,43,086	..	..	..	55
H—CIVIL WORKS MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—							
XXXIX.—CIVIL WORKS	70	413	2,28,84,605	..	..	..	56
XL-A—Receipts from Multipurpose River Schemes	71-B	419	14,214	..	..	..	57
Total			2,28,98,819	..	..	..	58
I—ELECTRICITY SCHEMES—							
XLI.—Receipts from Electricity Schemes—							
Gross Receipts	75	434	..	..	..	..	59
Deduct—Working expenses	75-A	444	..	..	..	..	60
Net Receipts			..	..	..	..	61
Carried over			86,99,10,650	..	53,703	58,59,512	62

CENTRAL GOVERNMENT for the year ended 31st March, 1956—*contd.*

Item No.	Himachal Pradesh	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31-A	..	6,50,165	3,48,21,348	1,58,32,386	5,09,37,710	1,81,01,27,021	2,57,73,52,707
32	67,37,626
33	15,02,05,632
34	5,65,31,994
35	39,160	1,30,893	66,638	55,085	2,94,741	47,70,453	2,86,59,567
36	..	500	..	28,503	..	..	6,04,366
37	6,009	..	..	6,555
38	..	6,25,793	..	19,275	835	15,532	16,05,859
39	14,381	..	..	3,76,388	26,52,576
40	14,90,760	18,92,935
41	19,784	3,69,120	..	70,575	9,58,883
42	58,627	3,83,174	8,486	15,19,830
43	15,836	686	..	1,03,296	1,44,831
44	2,405	40,877	1,12,267	12,32,639	2,17,22,004
45
46	1,174	..	..	2,140
47	985	..	..	985
48	3,566	7,702	..	1,59,04,420	6,54,76,213
49	1,19,655	1,14,371	66,000	19,70,211	32,16,303
50	1,138	7,603	467	34,702	1,53,27,021
51	..	6,816	2,79,950	2,63,992	1,79,485	39,73,956	73,64,722
52	..	6,33,109	4,56,715	9,18,924	7,42,228	2,51,80,965	12,24,95,223
53	2	..	..	21,61,67,935	21,61,67,939
54	5,71,491	1,41,14,575
55	2	..	..	21,67,39,426	23,02,82,514
56	..	20	5,383	2,80,840	1,12,736	4,60,318	2,37,43,902
57	1,44,498	1,58,712
58	..	20	5,383	2,80,840	1,12,736	6,04,816	2,39,02,614
59	4,10,961	..	..	4,10,961
60	2,90,830	..	..	2,90,830
61	1,20,131	..	..	1,20,131
62	39,160	14,14,177	3,53,50,086	1,72,07,366	5,20,87,415	2,05,74,22,681	3,02,93,44,750

No. 2—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	No. of Account	Page	Brought forward	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward .			2,57,73,52,707	6,30,03,093	38,24,77,966	-1,16,36,819	2,73,04,308	15,29,48,729	31-A
D—POSTS AND TELEGRAPHS—									
XIX—Posts and Telegraphs—									
Gross Receipts	38A	190	67,37,626	..	..	..	..	..	32
Deduct—Working Expenses	39	191	45,02,05,632	..	..	..	..	..	33
Net Receipts			5,65,31,994	..	..	..	..	..	34
E—DEBT SERVICES—									
XX—Interest	41	294	2,86,59,567	988	5,06,423	97,261	48,938	852	35
F.—CIVIL ADMINISTRATION									
XXI.—Administration of Justice	45	325	6,04,366	..	3,271	..	12,292	..	36
XXII.—Jails and Convict Settlements	46	329	6,555	..	..	..	..	..	37
XXIII—Police	47	331	16,05,859	69,379	857	174	810	234	38
XXIV—Ports and Pilots	48 & 48-A	335	26,52,576	..	49,682	..	..	..	39
XXV—Lighthouses and Lightships	49	339	18,92,935	..	10,33,432	..	..	..	40
XXVI—Education	55	344	9,58,883	17,796	6,47,327	5,664	2,79,390	1,14,892	41
XXVII—Medical	56	352	15,19,830	442	7,405	471	3,266	400	42
XXVIII—Public Health	57	356	1,44,831	7,071	2,13,796	..	182	..	43
XXIX—Agriculture	58	364	2,17,22,004	-81,404	1,25,260	48,773	7,81,847	3,40,506	44
XXIXA—Rural Development	59	372	..	..	..	..	..	..	45
XXX—Veterinary	60	373	2,140	..	..	427	2,277	14,87,331	46
XXXI—Co operation	61	377	985	..	..	..	..	..	47
XXXII—Industries and Supplies	62	383	6,54,76,213	47,097	13,699	..	..	..	48
XXXIII—Aviation	63	394	32,16,303	2,39,362	3,55,769	49,352	46,329	4,61,954	49
XXXIV—Broadcasting	64	396	1,53,27,021	2,731	2,09,412	694	6,204	4,370	50
XXXVI—Miscellaneous	66	397	73,64,722	5,06,790	6,63,285	30,520	98,793	19,07,078	51
Total			12,24,95,223	8,09,067	37,23,195	1,36,075	12,31,390	43,16,765	52
G—CURRENCY AND MINT—									
XX XVII—Currency	67	406	21,61,67,939	13	10,841	..	6	11,237	53
XX XVIII—Mint	68	409	1,41,14,575	..	..	..	..	..	54
Total			23,02,82,514	13	10,841	..	6	11,237	55
H—CIVIL WORKS, MULTI-PURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
XXXIX—Civil Works	70	413	2,37,43,902	38,212	3,52,717	1,365	1,44,686	31,763	56
XLA—RECEIPTS FROM MULTIPURPOSE RIVER SCHEMES	71-B	419	1,58,712	..	..	..	..	..	57
Total			2,39,02,614	38,212	3,52,717	1,365	1,44,686	31,763	58
I—ELECTRICITY SCHEMES—									
XLI—RECEIPTS FROM ELECTRICITY SCHEMES—									
Gross Receipts	75	434	4,10,961	..	..	..	..	..	59
Deduct—Working expenses	75 A	444	2,90,830	..	..	..	..	..	60
Net Receipts			1,20,131	..	..	..	..	..	61
Total			3,03,93,44,750	6,38,51,373	38,70,71,142	-1,14,02,128	2,87,29,328	5,73,09,346	62

CENTRAL GOVERNMENT for the year ended 31st March, 1956—contd.

Item No	West Bengal	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31 A	1,39,34,80,444	2,53,40,182	2,62,63,156	4,00,94,194	48,23,449	2,03,62,807	8,13,32,447	10,87,62,347	4,89,18,09,010
32	..	..	..	..	..	..	..	..	50,67,37,646
33	..	..	..	..	..	..	..	..	45,02,05,532
34	..	..	..	..	..	..	..	..	1,65,31,994
35	-17,06,564	18,408	37,547	2,99,264	13,080	1,09,823	1,14,200	2,26,493	2,84,28,270
36	4,150	750	250	250	..	367	37,680	250	6,63,626
37	..	..	..	..	..	..	17,879	..	24,434
38	574	..	7,38,631	..	97,174	..	23,512	..	25,37,204
39	2,63,302	..	..	..	..	..	860	-0	29,66,411
40	7,77,741	..	..	..	..	..	1,52,241	..	38,58,349
41	5,08,906	1,608	1,552	4,63,953	..	2,550	34,542	33,942	30,71,006
42	1,50,233	6,072	71	158	2	1	27,900	1	17,16,252
43	8,02,111	..	..	..	8,35,163	..	1,086	..	20,04,240
44	19,161	1,971	..	6,943	..	97,999	1,50,357	1,21,670	2,33,35,087
45	..	..	..	..	..	..	9,053	..	9,053
46	270	..	..	..	253	..	29,557	..	15,22,255
47	..	..	..	..	..	..	67	..	1,062
48	4,025	750	250	935	..	..	30	1,044	6,55,44,043
49	33,72,144	1,59,917	11,525	12,495	..	33,816	96,928	12,159	80,69,063
50	3,28,137	4,181	371	7,539	..	474	1,551	2,321	1,58,94,809
51	1,92,205	70,193	31,157	1,84,457	10,861	36,856	52,559	67,246	1,33,16,722
52	81,22,959	2,45,442	7,83,807	6,76,730	9,43,453	1,72,063	6,35,802	2,38,624	14,45,30,595
53	30,947	81	..	45	..	..	..	..	21,62,21,109
54	5,12,380	17,396	..	..	..	..	..	..	1,46,44,351
55	5,43,327	17,477	..	45	..	..	..	..	23,08,65,460
56	17,38,716	4,441	9,220	42,815	1,735	709	1,15,186	26	2,62,25,493
57	..	..	..	..	..	..	..	..	1,58,712
58	17,38,716	4,441	9,220	42,815	1,735	709	1,15,186	26	2,63,84,205
59	..	..	..	..	..	..	4,43,680	..	8,54,521
60	..	..	..	..	..	..	3,29,754	..	6,20,584
61	..	..	..	..	..	..	1,13,906	..	2,34,037
62	1,40,21,78,882	2,56,25,950	2,70,93,750	4,11,13,048	57,81,717	2,06,45,402	8,23,11,541	10,91,27,490	5,37,87,81,571

No. 2—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	No. of Account	Page	India General	Ajmer	Bhopal	Delhi	Item No.
Brought forward			Rs. 86,99,10,650	Rs. ..	Rs. 53,703	Rs. 58,59,512	62-A
J—MISCELLANEOUS—							
XLIV.—Receipts in aid of Superannuation	79	477	32,82,292	..	..	..	63
XLV.—Stationery and Printing	80	488	20,86,613	..	..	..	64
XLV-A—Contribution from Railways	80-B	492	5,80,09,338	..	..	..	65
XLVI.—Miscellaneous	81	493	17,16,09,923	2,35,572	..	4,63,708	66
XLVI-A—Receipts from Road and Water Transport Schemes—							
Gross Receipts	81-B	500	..	..	..	..	67
Deduct—Working Expenses	81-B	500	..	..	..	..	68
Net Receipts	81-B	500	..	..	..	..	69
Total			23,49,88,166	2,35,572	..	4,63,708	70
K—DEFENCE SERVICES —							
XLVII.—Defence Services—Effective	86-A	524	15,83,68,469	..	..	..	71
XLVIII.—Defence Services—Non-effective	87-A	532	30,60,106	..	..	..	72
Total			16,14,28,575	..	..	..	73
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS.—							
L—Miscellaneous Adjustments between Central and State Governments	89	541	..	..	..	..	74
M—EXTRAORDINARY ITEMS—							
L-1—Extraordinary Receipts	90	545	..	..	..	..	75
L-1A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works	90-C	550	..	..	..	..	76
LII-B—Civil Defence	91-A	556	..	..	..	..	77
LII-C.—Prepartition Receipts	91-C	558	2,83,600	..	..	..	78
Total			2,83,600	..	..	..	79
TOTAL ORDINARY REVENUE			1,26,66,10,991	2,35,572	53,703	63,23,220	80

CENTRAL GOVERNMENT for the year ended 31st March, 1956 —contd.

Item No.	Himachal Pradesh	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62-A	39,160	14,14,177	3,53,50,080	1,72,07,366	5,20,87,415	2,05,74,22,681	3,03,93,44,750
63	..	3,004	9,124	36,496	39,875	2,05,906	35,76,697
64	348	11,471	24,838	1,00,477	22,23,747
65	5,80,09,338
66	..	8,163	1,39,985	21,03,735	3,69,511	1,09,87,813	18,59,18,410
67	6,75,421	..	..	6,75,421
68	5,50,711	..	..	5,50,711
69	1,24,710	..	..	1,24,710
70	..	11,167	1,49,457	22,76,412	4,34,224	1,12,94,196	24,98,52,902
71	15,83,68,469
72	30,60,108
73	16,14,28,575
74
75	16	16
76	2,616	..	..	2,616
77
78	170	..	..	50,497	3,34,267
79	170	2,616	..	50,513	3,36,899
80	39,160	14,25,344	3,54,99,713	1,94,86,394	5,25,21,639	2,06,87,67,390	3,45,99,63,126

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

No. 2 ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	No. of Account	Page	Brought forward	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			3,093,44,750	6,38,51,373	38,70,71,142	-1,14,02,128	2,87,29,328	15,73,09,346	62-A
J—MISCELLANEOUS—									
XLIV—Receipts in aid of Superannuation	79	477	35,76,697	51,191	35,501	10,672	10,018	81,222	63
XLV—Stationery and Printing	80	488	22,23,747	..	37,361	2,329	73,510	54,393	64
XLV-A—Contribution from Railways	80-B	492	5,80,09,338	..	..	..	..	..	85
XLVI—Miscellaneous	81	493	18,59,18,410	2,41,250	18,43,79	23,58,957	4,45,832	21,32,999	66
XLVI-A—Receipts from Road and Water Transport Schemes—									
Gross Receipts	81-B	500	6,75,421	..	..	..	..	..	67
Deduct—Working Expense	81-B	500	5,50,711	..	..	..	..	..	68
Net Receipts	81-B	500	1,24,710	..	..	..	..	..	69
Total			24,98,52,902	2,92,441	19,16,652	23,71,958	5,29,360	22,68,614	70
K—DEFENCE SERVICES—									
XLVII—Defence Services—Effective	86-A	524	15,83,68,469	..	..	..	..	..	71
XLVIII—Defence Services—Non-effective	87-A	532	30,60,106	..	..	..	..	..	72
Total			16,14,28,575	..	..	..	..	..	73
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—									
L—Miscellaneous Adjustments between Central and State Governments.	89	541	..	..	..	..	..	..	74
M—EXTRAORDINARY ITEMS									
LI—Extraordinary Receipts	90	545	16	..	18,853	..	..	..	75
LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works.	90-C	550	2,616	..	..	..	..	..	76
LI-B—Civil Defence	91-A	556	..	..	6,80,000	..	..	..	77
LI-C—Prepartition Receipts	91-C	558	3,34,267	..	1,612	..	..	-70	78
Total			3,36,899	..	7,00,465	..	..	-70	79
TOTAL UNDER BY REVENUE			3,45,09,63,126	6,41,43,814	38,96,88,259	-90,30,170	2,92,58,688	15,95,77,890	80

CENTRAL GOVERNMENT for the year ended 31st March, 1956—concl'd.

Item No.	West Bengal	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62-A	1,40,21,78,882	2,56,25,950	2,70,93,730	4,11,13,048	57,81,717	2,06,45,402	8,23,11,541	10,91,27,490	5,37,87,81,571
63	3,98,853	31,810	24,772	14,946	7,744	63,750	6,416	18,702	43,32,294
64	9,25,538	1,007	266	1,005	..	467	11,874	2,487	33,33,984
65	..	..	..	..	..	..	..	..	5,80,09,338
66	37,36,568	5,05,972	2,71,849	2,91,606	1,68,631	2,81,585	5,68,095	16, 20,521	20,03,86,065
67	..	..	..	..	..	..	..	..	6,75,421
68	..	..	..	..	..	..	..	..	5,50,711
69	..	..	..	..	..	..	..	..	1,24,710
70	50,60,959	5,38,789	2,96,887	3,07,557	1,76,375	3,45,802	5,86,385	16,41,710	26,61,86,391
71	..	..	..	..	..	..	..	..	15,83,68,469
72	..	..	..	..	..	..	..	..	30,60,106
73	..	..	..	..	..	..	..	..	16,14,28,575
74	..	..	..	6,22,875	..	..	..	..	6,22,875
75	..	..	..	1,319	..	..	62,617	340	83,145
76	..	..	..	..	..	..	..	..	2,618
77	..	..	..	..	..	..	..	..	6,80,000
78	23,941	..	..	..	..	..	..	..	3,59,750
79	23,941	..	..	1,319	..	..	62,617	340	11,25,511
80	1,40,72,63,782	2,61,64,739	2,73,90,617	4,20,44,799	59,58,092	2,09,91,204	8,29,80,543	11,07,69,540	5,80,81,44,923

No. 3—ACCOUNT showing by MAJOR HEADS the EXPENDITURE on

HEADS OF EXPENDITURE	No. of Account	Page	India General	Ajmer	Delhi	Himachal Pradesh	Vindhya Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
A—Direct Demands on the Revenue—								
1.—Customs	9-A	107	15,86,817	..	..	..	..	1
2.—Union Excise Duties	10-A	118	18,15,829	..	..	..	..	2
3.—Corporation Tax	11-A	124	1,30,654	..	..	..	..	3
4.—Taxes on Income other than Corporation Tax and Estate Duty.	12-A	136	27,54,060	..	..	..	..	4
5.—Estate Duty	13-A	140	15,876	..	..	..	..	5
6.—Opium	14-A	142	..	..	..	..	..	6
7.—Land Revenue	15-A	145	58,520	..	55,100	..	..	7
8.—State Excise Duties	16-A	150	..	..	..	..	..	8
9.—Stamps	17-A	157	1,454	..	..	..	..	9
10.—Forest	18-A	162	1,12,54,923	..	..	..	..	10
11.—Registration	19-A	166	..	..	..	..	..	11
12.—Charges on account of Motor Vehicles Acts.	20-A	169	..	..	..	..	..	12
13.—Other Taxes and Duties	21-A	177	..	..	..	..	..	13
Total			1,76,18,133	..	55,100	..	..	14
B—Railway Revenue Account—								
15-C—Subsidised Companies	27-A	209	5,23,425	..	..	..	..	15
15-D—Miscellaneous Railway Expenditure—								
Commercial Lines	28-A	210	1,75,58,456	..	..	..	..	16
15-E—Miscellaneous Railway Expenditure—								
Strategic Lines	28-A	210	3,362	..	..	..	..	17
15-F—Appropriation to Railway Revenue Reserve Fund from Surplus.	25-A	205	7,14,17,000	..	..	..	..	18
15-H—Appropriation to Railway Development Fund from Surplus.	25-B	206	7,07,91,479	..	..	..	..	19
15-I—Open Line Works—Revenue	22	183	5,96,97,921	..	..	..	..	20
15-K—Dividend to General Revenues	26	208	36,11,86,257	..	..	..	..	21
Total			58,11,77,900	..	..	..	..	22
C—Irrigation etc., Revenue Account—								
18—Other Revenue Expenditure	35	277	19,500	..	..	..	..	23
Total			19,500	..	..	..	..	24
CC—Irrigation, etc., Capital Account within the Revenue Account—								
19—Construction of Irrigation, etc., Works	31	231	..	..	..	..	..	25
D—Posts and Telegraphs Revenue Account—								
20—Posts and Telegraphs—Interest on Debt.	36	285	2,18,00,736	..	..	..	..	26
Carried over to pages 24-26			62,06,16,200	..	55,100	..	..	27

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1956

Item No.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,64,367	8 35,015	1,42,300	97,93,014	..	30,69,518	1,59,91,031
2	1,30,09,707	66,73,595	2,32,92,973	2,84,27,535	1,24,32,606	2,29,51,568	10,86,03,813
3	46,030	11,043	92,631	21,35,618	1,01,918	6,28,707	31,46,601
4	8,27,866	5,89,016	13,11,405	87,87,045	8,95,043	29,44,737	1,81,09,172
5	747	139	910	1,60,772	6,296	27,221	2,11,961
6	..	..	..	..	..	..	..
7	..	13,37,544	..	..	..	..	14,51,164
8	..	68,284	..	..	..	..	68,284
9	..	25,769	..	1,60,58,582	..	..	1,60,85,805
10	9,774	10,46,230	..	11,87,807	85,148	3,67,423	1,39,51,306
11	..	80,399	..	..	..	..	80,399
12	..	5,500	..	..	..	..	5,500
13	..	32,093	..	..	..	..	32,093
14	1,44,58,491	1,07,04,627	2,48,40,219	6,65,50,373	1,35,21,011	2,99,89,174	17,77,37,128
15	..	..	..	..	..	..	5,23,425
16	..	..	..	..	..	..	1,75,58,456
17	..	..	..	..	..	..	3,362
18	..	..	..	..	..	..	7,14,17,000
19	..	..	..	..	..	..	7,07,91,479
20	..	..	..	..	..	..	5,96,97,921
21	..	..	..	..	..	..	36,11,86,257
22	..	..	..	..	..	..	58,11,77,900
23	..	1,41,965	..	..	..	..	1,61,466
24	..	1,41,965	..	..	..	..	1,61,466
25	..	-5,541	..	..	..	..	-5,541
26	..	..	..	..	..	..	2,18,00,724
27	1,44,58,491	1,08,41,051	2,48,40,219	6,65,50,373	1,35,21,011	2,99,89,174	78,08,71,681

No. 3—ACCOUNT showing by MAJOR HEADS the EXPENDITURE on

HEADS OF EXPENDITURE	No. of Account	Page	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
A—Direct Demands on the Revenue—								
1.—Customs	9 A	107	1,59,91,031	..	11,06,300	..	66,38,418	1
2.—Union Excise Duties	10-A	118	10,86,03,813	74,78,222	77,83,122	3,72,90,860	1,75,10,869	2
3.—Corporation Tax	11-A	124	31,46,601	5,266	36,377	1,56,239	44,93,299	3
4.—Taxes on Income other than Corporation Tax and Estate Duty.	12-A	136	1,81,09,172	2,81,185	16,12,468	29,41,100	28,78,167	4
5.—Estate Duty	13-A	140	2,11,961	296	2,976	76,582	68,748	5
6.—Opium	14-A	142	..	..	2,24,111	59,16,168	..	6
7.—Land Revenue	15-A	145	14,51,164	..	..	..	..	7
8.—State Excise Duties	16-A	150	63,284	..	..	..	..	8
9.—Stamps	17-A	157	1,60,85,805	..	..	..	14,958	9
10.—Forest	18-A	162	1,39,51,305	78,526	85,313	5,50,690	..	10
11.—Registration	19-A	166	80,399	..	..	..	..	11
12.—Charges on account of Motor Vehicles Acts.	20-A	169	5,500	..	..	..	..	12
13.—Other Taxes and Duties	21-A	177	32,093	..	..	..	..	13
Total			17,77,37,128	78,43,495	1,08,50,667	4,69,31,639	3,16,04,459	14
B—Railway Revenue Account—								
15-C—Subsidised Companies	27-A	209	5,23,425	..	..	..	..	15
15-D—Miscellaneous Railway Expenditure— Commercial Lines	28-A	210	1,75,58,456	..	..	..	..	16
15-E—Miscellaneous Railway Expenditure— Strategic Lines	28-A	210	3,362	..	..	..	..	17
15-F—Appropriation to Railway Revenue Reserve Fund from Surplus.	25-A	205	7,14,17,000	..	..	..	..	18
15-H—Appropriation to Railway Development Fund from Surplus.	25-B	206	7,07,91,479	..	..	..	..	19
15-I—Open Line Works—Revenue	22	183	5,96,97,921	..	..	..	..	20
15-K—Dividend to General Revenues	26	208	36,11,86,257	..	..	..	..	21
Total			58,11,77,900	..	..	..	..	22
C—Irrigation, etc. Revenue Account—								
18—Other Revenue Expenditure	35	277	1,61,465	..	..	..	..	23
Total			1,61,465	..	..	..	..	24
CC—Irrigation, etc., Capital Account within the Revenue Account—								
19—Construction of Irrigation, etc., Works.	31	231	—5,541	..	..	..	..	25
D—Posts and Telegraphs Revenue Account—								
20—Posts and Telegraphs—Interest on Debt.	36	285	2,18,00,736	..	..	..	..	26
Carried over to pages 30-31			78,08,71,688	78,43,495	1,08,50,667	4,69,31,639	3,16,04,459	27

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—*contd.*

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Samasthra	Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	1,34,100	11,68,300	5,85,034	2,56,23,183
2	1,15,34,547	47,03,578	14,19,740	17,72,000	87,18,043	2,49,622	6,65,573	20,77,29,989
	26,557	33,682	79,785	848	37,868	19,643	1,32,507	81,68,672
	10,28,993	1,94,053	7,84,208	..	1,34,697	4,91,242	4,89,435	2,95,32,236
	8,812	546	9,792	428	3,346	4,530	2,942	3,90,959
	..	55,10,890	..	..	38,72,741	..	..	1,55,23,910
	..	..	..	..	..	13,71,105	..	28,22,269
	..	..	..	..	..	95,367	..	1,63,651
9	..	..	..	..	..	10,576	..	1,61,11,339
10	90,702	..	2,51,454	9,72,751	5,65,011	1,87,135	36,098	1,67,68,985
11	..	..	..	..	..	9,843	..	90,242
12	..	..	..	..	..	9,980	..	15,480
13	..	..	..	..	..	47,673	..	79,766
14	1,26,89,611	1,04,42,749	25,44,979	30,33,543	1,37,65,806	36,65,016	19,11,589	32,30,20,081
15	..	..	..	..	..	..	..	5,23,420
16	..	..	..	..	..	..	..	1,75,58,456
17	..	..	..	..	..	..	..	3,362
18	..	..	..	..	..	..	..	7,14,17,000
19	..	..	..	..	..	..	..	7,07,91,470
20	..	..	..	..	..	..	..	5,96,97,921
21	..	..	..	..	..	..	..	36,11,86,257
22	..	..	..	..	..	..	..	58,11,77,900
23	..	..	..	..	..	4,098	..	1,65,563
24	..	..	..	..	..	4,098	..	1,65,563
25	..	..	..	..	..	4,05,046	..	3,99,505
26	..	..	..	..	..	..	..	2,18,00,736
27	1,26,89,611	1,04,42,749	25,44,979	30,33,543	1,37,65,806	40,74,160	19,11,589	92,65,64,385

No. 3—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON

HEADS OF EXPENDITURE	No. of Account	Page	India General	Ajmer	Delhi	Himachal Pradesh	Vindhya Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 24-25			62,06,16,269	..	55,100	..	..	28
E—Debt Services—								
22—Interest on Debt and Other Obligations—								
A—Interest on Ordinary Debt—								
(i) Rupee Debt	41-A	298	3,02,95,763	..	..	..	2,76,412	29
(ii) Sterling Debt	41-A	299	24,69,364	..	..	..	..	30
(iii) Other Debt	41-A	299	3,07,68,241	..	..	..	..	31
B—Interest on Unfunded Debt	41-A	300	20,73,69,819	59,365	71,015	22,950	9,777	32
C—Interest on Other Obligations	41-A	301	5,45,42,675	..	..	..	7,872	33
D—Transfers	41-A	301	53,73,50,115	..	..	..	..	34
Remainder chargeable to Debt and Other Obligations.	41-A	301	—21,19,04,253	59,365	71,015	22,950	2,93,061	35
23—Appropriation for Reduction or Avoidance of Debt.	42	310	5,00,00,000	..	..	..	..	36
Total			—16,19,04,253	59,365	71,015	22,950	2,93,061	37
F—Civil Administration—								
25—General Administration	43	321	10,06,98,702	..	5,33,870	..	48,000	38
26—Audit	44	324	1,48,55,973	..	..	..	5,47,969	39
27—Administration of Justice	45-A	327	11,03,956	..	1,15,712	..	..	40
28—Jails and Convict Settlements	46-A	330	47,030	..	..	..	..	41
29—Police	47-A	333	41,35,394	..	1,49,76,686	..	..	42
30—Ports and Pilotage	48-B & 48-C	336	34,81,407	..	..	..	..	43
31—Lighthouses and Lightships	49-A	339	24,01,457	..	..	..	..	44
34—Tribal Areas	52	340	..	..	..	..	..	45
35—External Affairs	53	341	5,90,15,470	..	..	..	..	46
36—Scientific Departments	54	342	3,23,71,133	..	..	..	9,306	47
37—Education	55-A	350	5,46,30,118	..	..	..	13,94,703	48
38—Medical	56-A	354	93,99,801	..	..	..	..	49
39—Public Health	57-A	358	95,17,595	..	..	..	5,600	50
40—Agriculture	58-A	367	2,20,40,751	4,791	..	..	1,43,926	51
40-A—Rural Development	59-A	372	..	..	..	..	1,17,180	52
41—Veterinary	60-A	375	1,17,934	..	..	..	114	53
42—Co-operation	61-A	378	51,080	..	..	..	15,056	54
43—Industries and Supplies	62-A	387	12,71,12,113	..	..	..	..	55
44—Aviation	63-A	395	1,11,69,183	..	..	..	..	56
45—Broadcasting	64-A	396	1,12,03,109	..	..	..	..	57
47—Miscellaneous Departments	66-A	404	1,64,66,042	..	..	..	630	58
Total			47,98,17,348	4,791	1,56,25,268	..	22,82,484	59
Carried over to pages 32-33			93,85,29,364	64,156	1,57,51,383	22,950	25,75,545	60

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—*contd.*

Item No.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	1,44,58,491	1,08,41,051	2,48,40,219	6,65,50,373	1,35,21,011	2,99,89,174	78,08,71,688
29	10,69,158	1,03,026	35,76,825	27,69,34,655	16,89,792	2,44,76,644	33,84,21,205
30	..	..	..	..	..	..	24,69,364
31	..	..	..	..	..	..	3,07,08,241
32	1,83,520	1,63,607	6,07,067	52,17,007	4,58,983	15,40,179	21,57,03,289
33	53,107	99,367	1,77,981	42,02,660	1,53,944	3,24,700	5,95,67,306
34	..	..	..	16,88,363	..	..	53,90,38,478
35	13,05,785	3,66,000	43,61,873	28,46,65,959	23,07,649	2,63,41,523	10,78,90,927
36	..	..	..	..	..	..	5,00,00,000
37	13,05,785	3,66,000	43,61,873	28,46,65,959	23,07,649	2,63,41,523	15,78,90,927
38	10,83,988	28,72,569	11,21,355	31,12,793	6,46,229	23,16,556	11,24,34,062
39	19,21,384	20,24,110	18,69,056	46,96,549	22,83,569	32,35,277	3,14,33,887
40	..	3,27,127	..	23,900	..	421	15,71,116
41	..	2,70,094	..	..	..	..	3,17,124
42	45,293	34,68,502	2,05,359	12,35,972	1,99,406	4,40,101	2,47,05,713
43	3,01,956	..	..	30,08,277	..	1,38,191	69,29,831
44	..	..	..	5,57,167	..	2,61,918	32,20,542
45	..	5,00,74,953	..	..	..	..	5,00,74,953
46	..	..	14,534	73,609	34,521	1,74,532	5,93,12,666
47	11,59,150	1,76,153	24,46,932	1,89,45,751	11,18,699	40,29,507	6,02,56,631
48	20,63,993	1,08,92,311	48,90,447	1,06,74,755	34,86,225	56,62,081	9,36,94,633
49	53,635	15,37,944	3,41,092	5,05,708	50,916	1,80,315	1,20,69,411
50	7,60,351	12,26,032	11,93,671	14,70,083	5,18,280	15,84,127	1,62,75,739
51	16,72,149	21,61,232	39,51,238	21,63,541	38,72,840	79,77,146	4,39,87,614
52	3,07,070	71,479	2,25,020	27,530	2,66,898	3,84,823	14,00,000
53	1,21,822	1,84,935	1,94,460	19,000	11,516	35,642	6,84,523
54	..	60,219	18,632	3,43,442	6,227	..	4,94,656
55	..	3,27,381	..	1,01,38,838	..	..	13,75,78,333
56	3,06,205	6,92,500	6,21,263	23,40,324	8,64,514	23,95,009	1,83,88,996
57	3,81,473	5,37,496	4,82,377	33,22,318	5,79,172	23,17,842	1,88,23,767
58	34,137	2,12,518	1,25,44,106	86,75,406	1,65,356	10,11,486	3,91,09,681
59	1,02,12,606	7,71,17,555	3,01,19,542	7,13,34,963	1,41,04,368	3,21,44,974	73,27,63,899
60	2,59,76,882	8,83,24,606	5,93,21,634	42,25,51,295	2,99,33,028	8,84,75,671	1,67,15,26,514

No. 3—ACCOUNT showing by MAJOR HEADS the EXPENDITURE on

HEADS OF EXPENDITURE	No. of Account	Page	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 26-27			78,08,71,688	78,43,495	1,08,50,667	4,69,31,639	3,16,04,459	28
E—DEBT SERVICES—								
22—Interest on Debt and Other Obligations—								
A—Interest on Ordinary Debt—								
(i) Rupee Debt	41-A	298	33,84,21,205	3,97,580	43,33,861	62,97,797	22,82,66,639	29
(ii) Sterling Debt	41-A	299	24,69,364	..	..	..	..	30
(iii) Other Debt	41-A	299	3,07,68,241	..	..	..	..	31
B—Interest on Unfunded Debt	41-A	300	21,57,03,289	1,26,288	7,63,753	22,58,282	28,65,246	32
C—Interest on Other Obligations	41-A	301	5,95,67,306	28,469	1,13,915	6,47,977	24,03,044	33
D—Transfers	41-A	301	53,90,38,478	..	30,36,614	..	58,94,963	34
Remainder chargeable to Debt and Other Obligations.	41-A	301	10,78,90,927	5,52,337	21,74,915	92,04,056	22,76,39,966	35
23—Appropriation for Reduction or Avoidance of Debt.	42	310	5,00,00,000	..	..	..	..	36
Total			15,78,90,927	5,52,337	21,74,915	92,04,056	22,76,39,966	37
F—CIVIL ADMINISTRATION—								
25—General Administration	43	321	11,24,34,062	10,50,045	3,55,140	20,72,821	71,31,779	38
26—Audit	44	324	3,14,33,887	15,38,591	27,36,777	36,70,634	37,13,340	39
27—Administration of Justice	45-A	227	15,71,116	..	8,365	..	45,957	40
28—Jails and Convict Settlements	46-A	330	3,17,124	..	..	..	..	41
29—Police	47-A	333	2,47,05,713	1,32,327	61,31,887	22,93,585	21,11,877	42
30—Ports and Pilotage	48-B & 48-C	336	69,29,831	..	..	..	17,77,375	43
31—Lighthouses and Lightships	49-A	339	32,20,542	..	..	..	58,919	44
34—Tribal Areas	52	340	5,00,74,953	..	..	..	..	45
35—External Affairs	53	341	5,93,12,666	..	8,650	82,302	4,68,884	46
36—Scientific Departments	54	342	6,02,56,631	51,400	6,19,010	1,01,21,992	1,32,94,860	47
37—Education	55-A	350	9,36,94,633	14,43,216	41,08,535	51,72,812	2,03,33,513	48
38—Medical	56-A	354	1,20,69,311	14,200	3,11,239	1,90,000	6,01,902	49
39—Public Health	57-A	358	1,62,75,739	2,15,245	5,07,695	13,96,928	22,93,384	50
40—Agriculture	58-A	367	4,39,87,614	21,96,669	43,09,361	50,79,842	32,42,413	51
40-A—Rural Development	59-A	372	14,00,000	1,15,803	1,95,476	3,03,600	3,14,952	52
41—Veterinary	60-A	375	6,84,523	76,307	4,64,066	33,96,659	59,330	53
42—Co-operation	61-A	378	4,94,656	14,062	..	450	..	54
43—Industries and Supplies	62-A	387	13,75,78,332	..	..	..	46,61,280	55
44—Aviation	63-A	395	1,83,88,998	3,07,661	2,99,090	20,18,912	24,38,703	56
45—Broadcasting	64-A	396	1,88,23,787	3,76,154	21,03,492	12,56,602	17,03,566	57
47—Miscellaneous	66-A	404	3,91,09,681	43,634	2,36,967	4,82,814	1,80,14,918	58
Total			73,27,63,899	75,75,314	2,23,95,750	3,75,39,953	8,22,66,962	59
Carried over to pages 34-35			1,67,15,26,514	1,59,71,146	3,54,21,332	9,36,75,648	34,15,11,377	60

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—contd.

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	1,26,89,611	1,04,42,749	25,44,979	30,33,543	1,37,65,806	40,74,160	19,11,589	92,65,64,385
29	47,25,731	7,29,355	63,86,081	2,83,406	70,728	12,78,999	1,56,739	59,13,48,121
30	..	..	..	..	..	..	..	24,69,364
31	..	..	..	..	..	..	..	3,07,68,241
32	1,51,362	1,36,922	2,98,770	18,378	55,824	2,23,332	80,336	22,26,81,782
33	24,971	20,286	93,096	19,044	54,579	85,687	23,443	6,30,81,817
34	..	..	..	..	..	..	..	54,79,70,056
35	49,02,064	8,86,563	67,77,947	3,20,828	1,81,131	15,88,018	2,60,518	36,23,79,270
36	..	..	..	..	..	..	..	5,00,00,000
37	49,02,064	8,86,563	67,77,947	3,20,828	1,81,131	15,88,018	2,60,518	41,23,79,270
38	8,80,099	2,38,922	3,13,056	2,51,871	4,62,169	9,43,471	1,39,954	12,62,73,389
39	28,73,402	14,07,562	18,27,880	7,01,911	20,65,338	10,47,616	14,39,700	5,44,56,639
40	..	..	..	..	..	4,38,932	..	20,64,370
41	..	..	..	..	..	81,244	..	3,98,368
42	19,912	40,46,170	..	4,895	47,126	21,60,717	1,307	4,16,58,516
43	..	..	..	..	..	2,45,175	..	89,52,381
44	..	..	..	..	..	1,36,150	..	54,00,611
45	..	..	..	..	..	..	..	5,00,74,953
46	..	..	6,189	..	..	..	53,600	5,99,32,291
47	8,91,433	4,30,636	32,00,381	1,00,000	1,70,484	91,867	5,000	8,92,33,694
48	14,85,769	4,37,261	9,18,760	21,04,491	22,43,259	75,73,464	28,12,749	14,23,28,462
49	9,894	23,511	2,08,000	..	18,750	11,32,325	25,251	1,46,04,483
50	4,16,076	50,254	1,92,827	10,34,976	2,40,556	4,94,108	2,75,252	2,33,03,040
51	7,91,359	6,27,679	9,73,500	4,55,227	18,56,092	12,70,007	9,24,533	6,57,14,296
52	90,147	1,39,623	..	1,67,567	46,829	1,03,245	89,152	29,66,394
53	1,67,182	49,864	12,386	27,568	..	1,85,266	..	51,23,151
54	8,233	17,695	6,067	1,161	..	50,061	5,416	5,97,801
55	..	..	..	..	..	44,331	3,00,664	14,25,84,607
56	5,08,820	1,94,843	4,90,251	..	4,33,442	1,94,332	52,270	2,53,27,322
57	5,80,440	3,96,806	5,03,460	..	3,77,605	2,56,893	4,58,318	2,68,37,123
58	1,58,778	98,859	6,56,311	12,720	41,302	24,540	62,184	5,89,42,708
59	88,81,544	81,59,685	93,00,068	48,62,387	80,02,952	1,63,83,744	66,48,350	94,47,89,593
60	2,64,73,219	1,94,88,997	1,86,31,994	82,16,758	2,19,49,889	2,20,45,922	88,20,457	2,28,37,33,253

No. 3—ACCOUNT showing by MAJOR HEADS the EXPENDITURE on

HEADS OF EXPENDITURE	Ac- count No.	Page	India General	Ajmer	Delhi	Himachal Pradesh	Vindhya Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 28-29			93,85,29,364	64,156	1,57,51,383	22,950	25,75,545	61
G—CURRENCY AND MINT—								
48.—Currency	67-A	407	..	..	..	..	..	62
49.—Mint	68-A	409	74,948	..	..	..	..	63
Total			74,948	..	..	..	..	64
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—								
50—Civil Works	70-A	415	6,30,70,278	..	..	..	2,41,973	65
51-B—Other Revenue Expenditure Connected with Multipurpose River Schemes	71-C	420	47,31,993	..	..	..	..	66
Total			6,78,02,271	..	..	..	2,41,973	67
J—MISCELLANEOUS—								
54—Famino	78	471	..	..	..	..	..	68
54-A—Territorial and Political Pensions	78-A	473	73,015	..	..	..	14,480	69
54-B—Privy Purses and Allowances of Indian Rulers.	78-B	474	12,950	..	..	..	19,82,900	70
55—Superannuation Allowances and Pensions.	79-A	483	1,84,43,968	..	..	2,73,319	6,08,574	71
56—Stationery and Printing	80-A	490	1,91,21,481	..	..	..	..	72
57—Miscellaneous	81-A	497	37,10,83,523	..	..	..	4,05,067	73
Total			40,87,34,937	..	..	2,73,319	30,11,021	74
K—DEFENCE SERVICES—								
58—Defence Services Effective—Army	86-B	525	1,31,89,67,578	..	..	..	..	75
59—Defence Services Effective—Navy	86-B	525	12,01,80,284	..	..	..	..	76
60—Defence Services Effective—Airforce	86-B	525	30,05,63,899	..	..	..	..	77
60-A—Defence Services Non-Effective	87-B	533	14,40,37,130	..	..	..	..	78
Total			1,88,37,48,891	..	..	..	..	79
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—								
61—Grants in aid to State Governments	88	539	2,56,80,000	..	..	..	1,98,67,994	80
62—Miscellaneous Adjustments between Central and State Governments.	89	541	..	..	..	..	..	81
Total			2,56,80,000	..	..	..	1,98,67,994	82
M—EXTRAORDINARY ITEMS—								
63-B—Community Development Projects National Extension Service and Local Development Works.	90-D	553	53,61,835	..	..	..	9,01,000	83
63-B—Expenditure connected with Civil Defence.	91-B	557	1,06,025	..	..	..	..	84
64-C—Pre-partition Payments	91-D	560	75,56,596	..	..	..	..	85
Total			1,30,24,456	..	..	..	9,01,000	86
Total Expenditure on Revenue Account			3,33,75,94,867	64,156	1,57,51,383	2,96,269	2,65,97,533	87

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—*contd.*

Item No.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
61	2,59,76,882	8,83,24,606	5,93,21,634	42,25,51,295	2,99,33,028	8,84,75,671	1,67,15,26,514
62	..	..	..	2,29,32,314	..	..	2,29,32,314
63	..	..	..	44,96,128	..	..	45,71,076
64	..	..	..	2,74,28,442	..	..	2,75,03,390
65	30,95,026	1,24,42,405	35,10,953	39,96,817	24,36,037	42,64,008	9,30,57,497
66	..	..	..	11,47,252	3,542	..	58,82,787
67	30,95,026	1,24,42,405	35,10,953	51,44,069	24,39,579	42,64,008	9,89,40,284
68	..	..	..	..	..	..	..
69	9,348	58	4,118	1,52,956	2,78,403	4,73,176	10,05,554
70	53,900	8,32,965	1,21,900	72,28,627	27,66,650	2,66,500	1,32,66,392
71	1,43,082	6,16,424	4,09,848	33,44,433	8,11,815	15,15,346	2,61,66,809
72	..	77,475	548	1,68,142	6,286	50,151	1,94,24,083
73	6,70,361	1,01,07,146	1,22,89,925	61,28,281	14,10,455	86,06,424	41,07,01,182
74	8,76,691	1,16,34,068	1,28,26,339	1,70,22,439	52,73,609	1,09,11,597	47,05,64,020
75	..	..	..	..	..	..	1,31,89,67,578
76	..	..	..	..	..	..	12,01,80,284
77	..	..	..	..	..	..	30,05,63,899
78	..	..	..	..	..	..	14,40,37,130
79	..	..	..	..	..	..	1,88,37,48,891
80	13,34,000	4,16,84,000	1,88,74,951	25,89,000	2,80,98,515	2,23,500	13,83,51,960
81	8,859	6,966	30,810	58,146	23,538	30,087	1,67,406
82	13,42,859	4,16,90,966	1,89,05,761	26,47,146	2,81,22,053	2,62,587	13,85,19,366
83	37,76,000	59,36,100	1,03,15,000	69,58,000	83,38,000	74,67,000	4,90,52,935
84	..	..	..	..	..	..	1,06,025
85	920	37,029	2,517	28,078	187	50,711	76,76,034
86	37,76,920	59,73,139	1,03,17,517	69,86,078	83,38,187	75,17,711	5,68,24,998
87	3,50,68,378	16,00,65,174	10,48,82,204	48,17,79,469	7,41,06,456	11,14,31,574	4,34,76,37,463

No. 3—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON

HEADS OF EXPENDITURE	No. of Account	Page	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
			Rs	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 30-31			1,67,15,26,514	1,59,71,146	3,54,21,332	9,36,75,648	34,15,11,377	61
G—CURRENCY AND MINT—								
48—Currency	67-A	407	2,29,32,314	..	..	..	..	62
49—Mint	68-A	409	45,71,076	..	..	..	51,96,694	63
Total			2,75,03,390	..	..	..	51,96,694	64
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—								
50—Civil Works	70-A	415	9,30,57,497	21,83,235	54,37,384	47,88,108	33,58,640	65
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes	71-C	420	58,82,787	51,467	..	..	..	66
Total			9,89,40,284	22,34,702	54,37,384	47,88,108	33,58,640	67
J—MISCELLANEOUS—								
54—Famine	78	471	..	..	..	..	..	68
54-A—Territorial and Political Pensions	78-A	473	10,05,554	25,600	17,523	4,51,597	10,62,803	69
54-B—Privy Purses and Allowances of Indian Rulers.	78-B	474	1,32,66,392	18,42,100	22,58,718	15,83,595	8,50,000	70
55—Superannuation Allowances and Pensions.	79-A	483	2,61,66,809	1,17,869	7,71,673	19,28,389	31,43,180	71
56—Stationery and Printing	80-A	490	1,94,24,083	2,142	5,93,400	—27,35,010	69,77,379	72
57—Miscellaneous	81-A	497	41,07,01,182	2,37,94,366	1,02,11,358	1,40,29,464	1,80,14,083	73
Total			47,05,64,020	2,57,82,077	1,38,52,672	1,52,58,035	3,00,47,445	74
K—DEFENCE SERVICES—								
58—Defence Services Effective—Army	86-B	525	1,31,89,67,578	..	..	..	..	75
59—Defence Services Effective—Navy	86-B	525	12,01,80,284	..	..	..	..	76
60—Defence Services Effective—Air Force.	86-B	525	30,05,63,899	..	..	..	..	77
60-A—Defence Services Non-Effective	87-B	533	14,40,37,130	..	..	..	..	78
Total			1,88,37,48,891	..	..	..	..	79
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—								
61—Grants-in-aid to State Governments	88	539	13,83,51,960	1,66,20,800	6,92,77,000	..	2,46,00,000	80
62—Miscellaneous Adjustments between Central and State Governments.	89	541	1,67,406	3,462	12,636	18,908	15,658	81
Total			13,85,19,366	1,66,24,262	6,92,89,636	18,908	2,46,15,658	82
M—EXTRAORDINARY ITEMS—								
63-B—Community Development Projects, National Extension Service and Local Development Works.	90-D	553	4,90,52,935	44,05,000	79,13,000	1,57,44,000	36,27,000	83
64-B—Expenditure connected with Civil Defence.	91-B	557	1,06,025	..	..	..	..	84
64-C—Pro-partition Payments	91-D	560	76,76,038	..	3,766	6,576	1,57,526	85
Total			5,68,34,998	44,05,000	79,16,766	1,57,50,576	37,84,526	86
Total Expenditure on Revenue Account			4,34,76,37,483	6,50,17,187	13,19,17,790	12,94,91,275	40,85,14,340	87

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—*concl'd.*

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
61	2,64,73,219	1,94,88,997	1,86,31,994	82,16,758	2,19,49,889	2,20,45,922	88,20,457	2,28,37,33,253
62	2,89,329	..	..	..	..	..	..	2,32,21,643
63	3,76,581	..	..	..	..	..	..	1,01,44,351
64	6,65,910	..	..	..	..	..	..	3,33,65,994
65	12,47,770	13,27,285	6,50,392	..	10,23,168	27,21,660	7,74,995	11,65,70,134
66	..	..	..	..	..	..	..	59,34,254
67	12,47,770	13,27,285	6,50,392	..	10,23,168	27,21,660	7,74,995	12,25,04,388
68	..	..	..	..	..	13,472	..	13,472
69	15,091	14,839	10,460	..	..	1,304	2,449	26,07,220
70	42,85,714	59,53,156	27,20,316	17,24,500	86,81,700	77,88,081	20,35,000	5,29,59,272
71	4,42,646	2,49,813	6,08,188	44,716	76,524	5,23,647	1,90,865	3,42,64,319
72	..	16,027	1,191	..	..	48,651	1,509	2,43,29,372
73	16,94,731	7,69,481	6,67,892	61,09,558	7,76,178	14,34,936	2,10,000	48,84,13,298
74	64,38,182	70,03,316	40,08,047	78,78,774	95,34,402	97,80,091	24,39,892	60,25,86,953
75	..	..	..	..	..	..	..	1,31,89,67,578
76	..	..	..	..	..	..	..	12,01,80,284
77	..	..	..	..	..	..	..	30,05,63,899
78	..	..	..	..	..	..	..	14,40,37,130
79	..	..	..	..	..	..	..	1,88,37,48,891
80	35,76,000	23,82,000	3,87,62,173	..	..	3,17,52,000	3,27,04,113	35,80,26,046
81	13,684	1,84,700	64,322	34,824	1,16,497	25,000	38,050	6,95,147
82	35,89,684	25,66,700	3,88,26,495	34,824	1,16,497	3,17,77,000	3,27,42,163	35,87,21,193
83	40,00,000	20,23,000	26,25,146	22,66,000	32,31,000	19,18,874	17,72,000	9,85,77,955
84	..	..	..	..	..	..	..	1,06,025
85	..	1,050	61	..	572	39	..	78,45,628
86	40,00,000	20,24,050	26,25,207	22,66,000	32,31,572	19,18,913	17,72,000	10,65,29,608
87	4,24,14,765	3,24,10,348	6,47,42,135	1,83,96,356	3,58,55,528	6,82,43,586	4,65,49,507	5,39,11,90,280

No. 4—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period ended 31st March, 1956.

RECEIPTS	No. of Account	Page	Total	DISBURSEMENTS	No. of Account	Page	Total
			Rs.	PART I—CONSOLIDATED FUND—			Rs.
PART I—CONSOLIDATED FUND—				EXPENDITURE ON REVENUE ACCOUNT (as per Account No. 3)	3	35	5,39,11,90,280
ORDINARY REVENUE (as per Account No. 2)	2	23	5,80,81,44,923	CAPITAL EXPENDITURE			
Excess of Ordinary Revenue over Expenditure on Revenue Account			41,69,54,643	Railway, Irrigation, posts and Telegraphs and other Capital Accounts outside the Revenue Account—			
				AA—Forest and other Capital Accounts—			
				Capital Outlay on Security Printing Press.	17-B	159	50,564
				Capital Outlay on Forests	18-B	164	11,64,045
				BB—Construction of Indian Government Railways—			
				Commercial	23	189	67,46,47,660
				Strategic	23	189	5,28,317
				CC—Capital Outlay on Irrigation, etc. Works—Construction of Irrigation Works.	31	231	11,80,488
				DD—Capital Outlay on Posts and Telegraphs.	37	286	9,03,24,779
				FF—Civil Administration—Capital Account Outside the Revenue Account—			
				Capital Outlay on Ports—			
				A—Capital Outlay on Vizagapatam Port.	} 48-D	337	52,50,590
				B—Capital Outlay on Kandla Port.		337	3,43,44,079
				Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	370	32,22,932
				Capital Outlay on Industrial Development.	62-B	390	10,56,32,813
				Capital Outlay on Civil Aviation	63-B	395	1,95,63,959
				Capital Outlay on Broadcasting	64-B	396	1,16,49,102
				GG—Currency Capital Outlay,	67-B	407	8,47,16,412
				Capital Outlay on Mints	68-B	410	27,68,009
				HH—New Delhi Capital Outlay	72	424	5,33,00,178
				Capital Outlay on Multipurpose River Scheme.	73-A & 73-B	426 & 427	2,86,47,302
				Capital Outlay on Civil Works	74	431	19,87,00,035
				II—Capital Outlay on Electricity Schemes.	76-A	455	18,02,204
				JJ—Miscellaneous—			
				Capital Outlay on Road and Water Transport Schemes.	81-C	501	1,13,700
				Capital Outlay on Sterling Pensions.	79-C	487	—8,58,85,536
				Payments of Commuted Value of Pensions.	79-B	485	—42,01,610
				Payments to Retrenched Personnel.	84	509	—1,49,149
				Compensation to displaced persons.	84-D	520	3,68,24,150
				KK—Defence Services—Defence Capital Outlay	87-E	535	17,59,15,649
				MM—Extraordinary Items—Capital Outlay on Schemes of Government Trading.	91-E	566	—29,58,80,228
				Grants to State Governments for Development.	91-F	567	12,38,18,961
				TOTAL			1,26,80,49,405
				NET			1,26,80,49,405
Carried over			5,80,81,44,923	Carried over			6,65,92,39,685

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—*contd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward			5,80,81,44,923	Brought forward			6,65,92,39,883
PART I—CONSOLIDATED FUND—<i>contd.</i>				PART I—CONSOLIDATED FUND—<i>contd.</i>			
DEBT (INCLUDING LOANS AND ADVANCES)—				DEBT (INCLUDING LOANS AND ADVANCES)—			
N—Public Debt Incurred—				N—Public Debt Discharged—			
A—Debt raised in India—				A—Debt raised in India—			
I—Permanent Debt—				I—Permanent Debt—			
15 years Annuity Certificates .	92	569	45,25,500	6½ per cent. Treasury Bonds, 1935.	92	569 & 570	89,500
3½ per cent. National Plan Bonds—1965 (Second Series).			1,03,67,91,600	6½ per cent. 15 years Annuity Certificates.			3,76,260
				5 per cent. Loan, 1939—44 .			100
				5 per cent. Bonds, 1935 .			1,200
				5 per cent. Loan, 1940—43 .			6,200
				5 per cent. Loans, 1945—55 .			97,900
				4½ per cent. Loans, 1950—55 .			6,500
				4½ per cent. Loans, 1955—60 .			8,34,67,800
				4 per cent. Bonds, 1943 .			100
				3½ per cent. Loan, 1842-43 .			79,500
				3½ per cent. Loan, 1854-55 .			88,797
				3½ per cent. Loan, 1865 .			2,15,000
				3½ per cent. Loan, 1879 .			9,800
				3½ per cent. Loan, 1900—01 .			66,600
				3½ per cent. Loan, 1947—50 .			1,07,100
				3½ per cent. Loan, 1954—59 .			2,92,500
				3 per cent. Loan, 1949—52 .			3,50,400
				3 per cent. Loan, 1951—54 .			7,40,800
				3 per cent. Loan, 1953—55 .			17,39,800
				3 per cent. Defence Bonds, 1946.			29,922
				3 per cent. Conversion Loan, 1946.			3 221
				2½ per cent. Loan, 1948—52 .			6,100
				2½ per cent. Bonds, 1950 .			19,500
				2½ per cent. Loan, 1955 .			60,27,68,800
				2½ per cent. Loan, 1954 .			2,00,800
				Three Years Interest Free Defence Bonds, 1949.			7,481
				Five Years Interest Free Prize Bonds, 1949.			4,100
TOTAL .			1,04,13,17,100	TOTAL .			69,08,12,131
NET .			35,05,04 969	NET .			0
Carried over .			6,84,94,62,023	Carried over .			7,25,00,51,816

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—contd.

RECEIPTS	No. of account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward			6,84,94,62,023	Brought forward			7,35,00,51,816
PART I—CONSOLIDATED FUND—concl'd.				PART I—CONSOLIDATED FUND—concl'd.			
DEBT (INCLUDING LOANS AND ADVANCES)—				DEBT (INCLUDING LOANS AND ADVANCES)—			
II—FLOATING DEBT—				II—FLOATING DEBT—			
Treasury Bills	92	570	20,49,59,25,000	Treasury Bills	92	569	19,26,21,25,000
Treasury Deposits Receipts				Treasury Deposits Receipts	92	569	—200
TOTAL			20,49,59,25,000	TOTAL			19,26,21,24,800
NET			1,23,38,00,200	NET			0
B—DEBT RAISED IN ENGLAND—	92	571		B—DEBT RAISED IN ENGLAND—			
				PERMANENT DEBT—			
				India 5½ per cent. Stock, 1932			1,333
				India 4½ per cent. Stock, 1958—68.			3,01,379
				India 3½ per cent. Stock, 1954—59			73,334
				India 3 per cent. Stock, 1948	92	571	61,333
				India 2½ per cent. Stock, 1926			53,069
				Capital portion of Annuities created in purchase of Railways			1,19,42,331
				Debenture Stock Railways			32,667
TOTAL				TOTAL			1,24,65,446
NET			0	NET			1,24,65,446
C—OTHER DEBT—				C—OTHER DEBT—			
Permanent Debt—				PERMANENT DEBT—			
Loans from the International Bank for Reconstruction and Development	92	572	1,26,25,172	Loans from the International Bank for Reconstruction and Development	92	572	1,96,56,358
Development Assistance Loan from U.S.A.	92	572	1,40,37,993				
TOTAL			2,66,63,165	TOTAL			1,96,56,358
NET			70,06,807	NET			0
O—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—				O—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—			
Advances to State Governments	93	579	23,91,46,689	Advances to State Governments		579	2,49,47,89,428
Advances to Foreign Governments		579	1,00,00,000	Advances to Foreign Governments		579	11,00,000
Loans to Notabilities		579	1,21,397	Loans to Notabilities	93	579	34
Loans to Local Funds		579	6,00,76,362	Loans to Local Funds		579	27,92,03,755
Loans to Government Servants		580	1,08,41,433	Loans to Government Servants		580	3,99,22,083
TOTAL			32,01,85,881	TOTAL			2,81,50,15,300
NET			0	NET			2,49,48,29,419
Q—INTER-STATE DEBT SETTLEMENT—				Q—INTER-STATE DEBT SETTLEMENT—			
India and Burma	95-A	596	78,21,719	India and France			20,93,539
				India and Mysore	95-A	596	45,00,000
				India and Rajasthan			2,39,734
TOTAL			78,21,719	TOTAL			68,33,273
NET			9,88,446	NET			0
TOTAL PART I—CONSOLIDATED FUND.			27,70,00,57,788	TOTAL PART I—CONSOLIDATED FUND.			29,46,61,46,993
PART II—CONTINGENCY FUND—				PART II—CONTINGENCY FUND—			
Contingency Fund				Contingency Fund			

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period ended 31st March, 1956—contd.

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
PART III—PUBLIC ACCOUNT—				PART III—PUBLIC ACCOUNT—			
R—UNFUNDED DEBT—				R—UNFUNDED DEBT—			
Deposits of Service Funds	100	619	2,76,640	Special Loans	98	617	33,935
Savings Bank Deposits	101	620	1,57,42,07,067	Deposits of Service Funds	100	619	8,33,158
Post Office Certificates		620	38,99,81,349	Savings Bank Deposits	101	620	1,22,32,98,771
Ten Years Treasury Savings Deposits		620	4,81,30,337	Post Office Certificates		620	12,01,64,240
State Certificates		620	-2,102	Ten Years Treasury Savings Deposits		620	74,94,282
State Provident Funds		620	37,07,18,522	State Certificates		620	2,76,327
Other Accounts	621	2,41,54,441	State Provident Funds	620		20,86,50,111	
				Other Accounts		621	1,63,16,948
TOTAL			2,40,74,66,194	TOTAL			1,57,73,67,772
NET			83,00,98,422	NET			0
S—DEPOSITS AND ADVANCES—				S—DEPOSITS AND ADVANCES—			
Depreciation Reserve Fund—Railways	25	204	48,88,79,585	Depreciation Reserve Fund—Railways	25	204	45,92,47,514
Railway Revenue Reserve Fund	25-A	205	8,50,64,025	Railway Revenue Reserve Fund	25-A	205	-2,03,010
Railway Development Fund	25-B	206	7,56,69,017	Railway Development Fund	25-B	206	12,13,80,719
Renewals Reserve Fund—Posts and Telegraphs	40	292	1,35,00,000	Renewals Reserve Fund—Posts and Telegraphs	40	292	98,54,482
Telephone Development Fund	40-A	292	71,56,889	Telephone Development Fund	40-A	292	27,49,008
Renewals Reserve Fund—Northern India Salt Revenue.	108	639	1,14,587	Loans to Branch line Companies	25-A	205	20,674
Pritchard Salt Works and Main Salt Stores, Khargoda		639	34,278	Renewals Reserve Fund—Northern India Salt Revenue	108	639	42,563
Replacement Reserve Fund—Light Houses and Lightships	108	639	13,500	Pritchard Salt Works and Main Salt Stores, Khargoda		108	639	117
Depreciation Reserve Fund—Lighthouses and Lightships		639	1,48,568	General Reserve Fund—Lighthouses and Lightships	639		15,73,156
General Reserve Fund—Lighthouses and Lightships	108	639	20,05,445	Depreciation Reserve Fund—Overseas Communication Service	108	639	10,778
Depreciation Reserve Fund—Overseas Communication Service		639	10,25,600	Deposits of Trusts for Indian Princes		111	650	7,37,000
Deposits of Trust for Indian Princes	111	650	5,53,766	Other Deposits bearing interest	111		650	-5,33,59,424
Other Deposits bearing interest		650	-6,12,55,701				
Carried over			61,29,09,559	Carried over			54,20,59,234

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENTS for the period ended 31st March, 1956—*contd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward	..	..	61,29,09,559	Brought forward	..	..	54,20,59,235
PART III—PUBLIC ACCOUNT—<i>contd.</i>				PART III—PUBLIC ACCOUNT—<i>contd.</i>			
S—DEPOSITS AND ADVANCES—<i>contd.</i>				S—DEPOSITS AND ADVANCES—<i>contd.</i>			
Appropriation for Reduction or Avoidance of Debt				Central Road Fund	106	636	4,96,36,588
Other Appropriations	42	310	5,02,41,785	Cotton Textile Fund	108	639	10,23,012
Central Road Fund	106	636	5,26,33,104	Development Fund	108	639	4,64,416
Cotton Textile Fund		639	2,500	Post Office Certificate Bonus Fund	108	639	31,32,663
Post Office Certificates Bonus Fund	108	639	5,64,04,514	Famine Relief Investment Account purchase of securities	102	636	9,535
Famine Relief Fund	102	636	9,608	Defence Reserve Fund	108	639	1,39,089
Defence Reserve Fund		639	82,697	Fund for the payment of Bonus to Temporary Clerical personnel under the Scheme of unified scale of pay		639	—20
Fund for the payment of Bonus to the Temporary Clerical personnel under the Scheme of unified scale of pay		639	10	Sugar Temporary Excise Fund		639	39,34,707
Sugar (Temporary) Excise Fund		639	1,63,900	Pension Fund Pondichery		639	7,57,730
Pension Fund Pondichery		639	7,30,703	Unemployment Fund Pondichery		639	1,00,876
Unemployment Fund Pondichery		639	1,37,730	Reserve Fund for the Protection of Sugar Industry		639	6,847
Reserve fund for the protection of Sugar Industry		639	14,686	Special Development Fund—Fund from other Assistance under the Colombo Plan		639	4,31,01,142
Special Development Fund—Fund from other Assistance under the Colombo Plan		639	8,95,44,529	Fund for Assistance from Norway for Fisheries Community Development		639	13,61,788
Fund for Assistance from Norway for Fisheries Community Development		639	13,61,788	Fund from Sale proceeds of American Loan Wheat		639	2,40,27,509
Fund from Sale proceeds of American Loan Wheat		639	2,40,27,509	Fund from Assistance under T.C.A. Programme	108	639	29,00,56,863
Fund from Assistance under T.C.A. Programme	108	639	29,00,56,863	Fund for Development of Handloom Khadi Industry		639	8,98,13,956
Fund for Development of Handloom Khadi Industry		639	8,98,13,956	Fund for the Benefit of Cotton Growers		639	18,47,446
Fund for the Benefit of Cotton Growers		639	18,47,446	Fund for the benefit of groundnut Cultivators		639	2,823
Fund for the benefit of groundnut Cultivators		639	2,823	Coal Production Fund		639	6,386
Coal Production Fund		639	6,386	Coal Mines Labour Housing and General Welfare Fund		639	1,40,64,603
Coal Mines Labour Housing and General Welfare Fund		639	1,40,64,603	Mica Mines Labour Welfare Fund		639	19,38,632
Mica Mines Labour Welfare Fund		639	19,38,632	Depreciation Reserve Fund—Government Presses		639	4,39,572
Depreciation Reserve Fund—Government Presses		639	4,39,572	Kutch Benevolent Fund		639	50,000
Kutch Benevolent Fund		639	50,000	Motor Transport Reserve Fund		639	1,22,944
Motor Transport Reserve Fund		639	1,22,944	Deposits of Depreciation Reserve of Government Commercial concerns	108	639	5,929
Deposits of Depreciation Reserve of Government Commercial concerns		639	3,30,000	Deposits of Local Funds	109	646	4,22,77,168
Deposits of Local Funds	109	646	4,48,50,481	Deposits of Branch Line Companies	110	649	2,373
Deposits of Branch Line Companies		649	9,624	Civil Deposits		650	1,64,13,52,681
Civil Deposits	110	650	1,60,73,78,085	Other Deposits		650	51,89,24,785
Other Deposits	111	650	54,46,26,181	Other Accounts	111 & 106 A	650 & 637	9,82,31,870
Other Accounts	111 & 106 A	650 & 637	9,58,96,416	Advances			80,24,68,182
Advances			97,62,02,581	Purchases and Sales of Silver	105	635	1,28,77,486
Purchases and Sales of Silver	105	635	8,04,628	Suspense			41,63,36,235
Suspense			65,52,84,997	Miscellaneous			1,60,88,880
Miscellaneous			1,80,11,920				
TOTAL			5,22,88,28,749	TOTAL			4,55,79,94,893
Net			67,08,33,806	Net			0
Carried over			7,63,62,94,943	Carried over			6,13,53,62,655

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period ended 31st March, 1956—*concl'd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENT	No. of Account	Page	TOTAL
Brought forward			Rs. 7,63,62,94,943	Brought forward			Rs. 6,13,53,62,658
PART III—PUBLIC ACCOUNT—<i>concl'd.</i>				PART III—PUBLIC ACCOUNT—<i>concl'd.</i>			
T—REMITTANCES—				T—REMITTANCES—			
I—Remittances within India—				I—Remittances within India—			
Inland Money Orders			2,34,16,32,492	Inland Money Orders			2,33,71,14,476
Other Local Remittances			1,41,13,528	Other Local Remittances			3,76,90,216
Net Receipts by Civil Treasuries from—				Other Departmental Accounts			5,53,91,686
Posts and Telegraphs			42,09,96,816	Net Payments into Civil Treasuries by—			
Net Receipts from Civil Treasuries by—				Posts and Telegraphs			41,95,21,642
Defence Services			1,60,21,71,773	Net Issues from Civil Treasuries to—			
II—Remittances between England and India—				Defence Services			1,51,33,32,493
Remittance Account	113	631	70,48,59,811	II—Remittances between England and India—			
Account with the Commonwealth Relations			7,07,311	Remittance Account	113	661	72,79,56,533
TOTAL			5,08,43,81,731	TOTAL			5,17,08,77,000
NET			0	NET			8,64,95,335
U—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—				U—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—			
Remittances through the Reserve Bank	114	662	1,15,09,94,514	Remittances through the Reserve Bank	114	662	1,16,42,78,803
TOTAL			1,15,09,94,514	TOTAL			1,16,42,78,803
NET			0	NET			1,32,84,289
TOTAL PART III—PUBLIC ACCOUNT.			13,87,16,71,188	TOTAL PART III—PUBLIC ACCOUNT.			12,47,03,18,524
TOTAL RECEIPTS—PARTS I, II AND III			41,57,17,28,976	TOTAL DISBURSEMENTS—PARTS I, II AND III			41,03,68,65,517
W—OPENING CASH BALANCE—				W—CLOSING CASH BALANCE—			
India	115	663	{ 31,14,04,303	India	115	663	{ -4,79,19,576
England				England				{ 51,36,811
GRAND TOTAL			41,89,38,82,552	GRAND TOTAL			41,89,38,82,552

No. 5—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE

Heads of Revenue	Details of subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
A—PRINCIPAL HEADS OF REVENUE—			Rs.	Rs.	Rs.	Rs.	Rs.	
II—Union Excise Duties	10	108— 116	..	..	..	..	..	1
IV—Taxes on Income other than Corporation tax and Estate Duty.	12	134	..	85,646	26,37,983	..	..	2
V—Estate Duty	13	139	5,000	..	..	..	2,000	3
VII—Land Revenue	15	143— 144	4,10,414	53,53,740	6,02,203	3,18,089	18,89,876	4
VIII—State Excise Duties	16	148 149	31,69,789	17,50,366	11,27,514	1,21,90,463	16,96,200	5
IX—Stamps.	17	153— 154	4,61,274	3,16,365	2,56,635	75,15,129	4,40,311	6
X—Forest	18	150— 151	1,78,497	28,15,314	43,46,634	1,551	84,16,441	7
XI—Registration	19	155	24,344	32,561	34,523	6,29,276	24,462	8
XII—Receipts under Motor Vehicles Acts.	20	157— 158	2,54,000	3,86,007	5,64,946	2,19,949	27,513	9
XIII—Other Taxes and Duties	21	159— 176	4,03,827	1,61,747	3,65,797	2,07,60,658	1,25,753	10
Total			49,07,145	1,09,01,746	99,36,235	4,16,35,115	1,26,22,556	11
C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—								
XVII—Works for which Capital Accounts are kept—								
Gross Receipts	29	214 215	49,464	..	..	..	..	12
Deduct—Working expenses	33	222— 271	6,72,921	..	..	..	..	13
Net Receipts			— 6,23,457	..	..	..	..	14
XVIII—Works for which no Capital Accounts are kept.	34	272— 275	..	65,399	2,48,017	5,135	..	15
Total			— 6,23,457	65,399	2,48,017	5,135	..	16
E—DEBT SERVICES—								
XX—Interest	41	294— 295	586	21,153	56,144	11,347	6,149	17
F—CIVIL ADMINISTRATION—								
XXI—Administration of Justice	45	325— 326	52,259	52,828	35,513	68,240	67,159	18
XXII—Jails and Convict Settlements	46	329	11,532	3,668	2,905	65,416	7,346	19
XXIII—Police	47	331— 332	77,186	32,137	569	..	15,995	20
XXIV—Ports and Pilotage	48-A	335	..	..	..	..	..	21
XXV-A—Dangs District	51	340	..	..	..	..	..	22
XXVI—Education	55	344— 345	4,97,109	17,70,979	—3,491	19,31,941	2,99,408	23
XXVII—Medical	56	352— 353	54,667	42,564	70,880	2,10,333	35,338	24
XXVIII—Public Health	57	354— 357	514	1,01,786	89,555	12,221	10,695	25
Carried over to pages 46-47			6,93,267	20,03,962	1,95,931	22,88,151	4,35,941	26
			42,84,274	1,09,88,298	1,02,40,396	4,16,51,597	1,26,28,705	27

of the STATE GOVERNMENTS for the year ended 31st March, 1956

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	1,48,70,000	46,25,000	2,05,55,000	1,83,76,000	1,03,62,000	6,49,05,000
2	2,19,926	3,21,33,000	3,03,49,926	5,84,33,268	10,24,27,000	3,07,28,000	25,75,14,749
3	..	10,22,000	4,17,000	17,92,000	33,26,000	9,66,000	75,30,000
4	1,13,55,258	4,97,70,164	2,05,07,734	5,28,74,901	7,73,77,619	4,53,47,819	26,58,07,817
5	33,15,458	9,60,466	1,97,84,113	4,57,58,177	76,03,346	2,07,80,669	11,81,39,561
6	7,70,676	1,99,98,213	31,60,222	2,09,75,449	4,43,50,258	1,02,64,569	10,85,49,081
7	97,95,263	52,33,157	86,72,945	89,78,905	3,62,03,776	4,85,13,272	13,31,58,755
8	54,768	37,43,888	4,87,834	49,68,778	32,62,937	20,21,708	1,52,85,079
9	7,28,593	1,79,08,277	37,34,301	4,85,487	2,78,70,044	49,70,236	5,71,49,353
10	24,18,212	4,30,93,374	3,63,19,701	4,70,03,813	31,98,71,987	3,74,03,968	5,79,37,837
11	2,86,58,154	18,43,49,539	12,85,58,776	26,18,31,778	64,07,14,947	21,18,61,241	1,53,59,77,232
12	..	11,17,545	..	66,96,275	1,30,43,468	..	2,03,06,752
13	..	77,89,009	..	60,96,062	50,73,280	..	1,96,31,272
14	..	—66,71,464	..	6,00,213	79,70,188	..	12,75,480
15	76,914	69,660	32,086	28,16,703	23,39,294	25,06,674	81,59,888
16	76,914	—66,01,804	32,086	34,16,922	1,03,03,482	25,06,674	94,35,368
17	15,727	25,60,802	13,85,333	70,61,805	2,79,56,453	92,50,779	4,83,26,278
18	1,38,142	34,45,884	4,7,383	11,68,076	69,29,729	24,51,213	1,48,94,426
19	15,053	1,61,107	38,742	8,66,581	21,29,324	1,34,312	34,35,986
20	1,73,356	7,16,390	1,47,892	18,40,539	56,00,499	7,96,764	94,01,327
21	..	..	390	..	11,326	..	11,716
22	..	..	..	..	64,11,298	..	64,11,298
23	2,17,266	21,09,333	11,05,811	20,88,314	1,52,19,816	69,84,118	3,22,20,604
24	84,463	8,10,092	4,66,275	10,92,256	9,21,575	16,44,661	1,40,33,107
25	16,542	2,16,480	12,56,782	11,52,335	71,28,497	8,43,890	1,08,29,297
26	6,42,822	74,59,286	35,03,275	82,03,101	5,29,52,064	1,28,54,958	9,12,37,758
27	2,87,50,795	18,03,08,537	12,99,76,195	27,23,10,505	67,89,80,882	22,36,1,694	1,59,37,38,878

No. 5—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

Heads of Revenue	Details of Subsidiary Accounts		Brought forward	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Item No.
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	
A—PRINCIPAL HEADS OF REVENUE—								
II—Union Excise Duties	10	108— 113	6,49,05,000	1,82,56,000	71,78,000	64,86,000	3,23,04,000	1
IV—Taxes on Licences other than Corporation Tax and Estate Duty.	12	134	25,75,14,749	7,01,48,339	2,19,27,322	1,90,22,000	9,92,38,483	2
V—Estate Duty	13	139	75,30,000	17,57,000	6,43,000	5,97,000	29,19,000	3
VII—Land Revenue	15	143— 144	26,53,47,817	4,31,49,670	1,23,93,765	1,82,04,460	19,61,13,914	4
VIII—State Excise Duties	16	143— 149	11,81,39,561	23,62,439	1,42,83,632	2,89,88,619	5,81,87,504	5
IX—Stamps	17	153— 15	10,85,49,381	3,53,55,631	47,10,700	80,77,387	2,90,31,193	6
X—Forest	18	150— 151	13,31,58,755	1,77,06,846	1,53,65,683	51,40,052	3,95,72,981	7
XI—Registration	19	155	1,52,85,979	60,66,225	11,79,107	14,27,089	30,31,824	8
XII—Receipts under Motor Vehicles Acts	20	157— 18	5,71,40,353	4,00,86,682	40,20,248	36,82,413	1,18,50,841	9
XIII—Other Taxes and Duties	21	171— 176	50,79,37,837	12,43,46,822	1,52,75,970	4,15,22,507	10,95,10,808	10
TOTAL			1,53,59,77,232	36,20,35,704	9,77,82,427	13,31,47,518	58,17,60,548	11
C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—								
XVII—Works for which Capital Accounts are kept—								
Gross Receipts	29	214— 25	2,09,06,752	80,79,833	10,67,681	2,99,93,683	7,36,12,974	12
Deduct—Working Expenses	33	22— 21	1,96,21,272	45,45,595	37,46,309	1,75,70,346	4,44,83,666	13
Net Receipts			12,75,480	35,34,238	—26,78,628	1,24,23,337	2,91,29,308	14
XVIII—Works for which no Capital Accounts are kept.	34	22— 25	81,59,888	91,68,099	2,01,189	1,05,341	2,87,858	15
TOTAL			94,35,363	1,27,02,337	—24,77,439	1,25,28,678	2,94,17,166	16
E—DEBT SERVICES—								
XX—Interest	41	294— 295	4,83,26,278	52,76,242	23,28,513	30,33,267	63,71,337	17
F—CIVIL ADMINISTRATION—								
XXI—Administration of Justice	45	325— 328	1,48,91,426	57,59,721	4,71,122	18,17,507	39,18,890	18
XXII—Jails and Convict Settlements	45	329	34,35,986	22,01,659	99,902	3,01,009	13,52,429	19
XXIII—Police	47	331— 332	94,01,327	21,40,972	1,79,237	12,19,015	67,02,005	20
XXIV—Ports and Pilotage	48-A	335	11,716	..	2,327	..	..	21
XXV-A—Dangs District	51	340	64,11,298	..	..	..	..	22
XXVI—Education	55	344— 345	3,22,20,614	73,40,146	25,54,916	72,53,863	1,26,39,400	23
XXVII—Medical	56	352— 353	1,40,33,104	27,34,802	2,65,333	17,63,971	22,05,774	24
XXVIII—Public Health	57	354— 357	1,08,29,297	22,13,355	1,14,585	8,74,630	33,09,196	25
			9,12,37,758	2,23,90,655	36,87,402	1,32,29,795	3,01,27,694	26
Carried over to page 48-49			1,59,37,38,878	38,00,14,283	9,76,33,501	14,87,09,483	61,75,49,051	27

STATE GOVERNMENTS for the year ended 31st March 1956 *contd.*

Item No.	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,26,87,000	95,51,000	40,58,000	3,88,000	17,72,000	78,14,000	..	..	16,56,99,000
2	8,12,25,682	2,68,44,715	1,02,43,000	12,93,937	43,90,000	2,09,22,889	..	1,68,12,595	62,95,83,111
3	20,68,000	8,75,000	3,22,000	4,52,000	1,38,000	6,82,000	1,98,000	4,59,000	1,86,40,000
4	3,89,85,437	4,90,67,770	4,26,26,320	1,79,91,241	91,80,673	5,01,43,245	2,91,23,252	69,69,083	78,00,56,647
5	5,04,15,988	7,23,65,326	1,63,10,462	1,81,41,169	2,41,06,521	2,68,40,239	6,29,815	1,96,30,400	45,09,06,675
6	3,03,54,467	52,00,215	33,72,294	68,02,743	24,88,166	6,33,200	23,40,947	80,69,947	25,09,86,021
7	1,00,86,932	1,30,07,422	91,07,436	1,27,67,037	11,87,335	56,40,622	6,01,745	2,17,46,331	28,55,89,177
8	51,21,423	7,78,114	3,42,775	12,29,320	3,84,037	5,61,982	9,59,280	25,39,849	3,98,06,095
9	1,26,30,895	24,91,501	27,30,110	95,90,194	3,74,227	40,51,768	16,41,392	85,40,959	15,88,40,593
10	2,62,41,540	3,49,57,409	1,52,41,826	2,63,64,495	1,00,03,488	1,52,49,686	1,45,86,393	2,51,65,788	1,06,69,04,569
11	36,98,16,764	21,51,38,472	10,43,54,223	9,50,20,136	5,40,24,457	13,79,39,631	5,00,80,824	10,99,33,952	3,84,70,11,888
12	17,13,986	25,18,943	..	43,02,827	42,85,650	34,07,779	1,20,407	2,06,897	15,03,97,412
13	21,54,831	12,61,107	..	36,87,926	41,62,401	12,78,635	1,07,259	5,84,793	10,32,14,190
14	-4,40,895	12,57,836	..	7,04,901	1,23,249	22,19,144	13,148	-3,77,896	4,71,83,222
15	4,60,334	2,48,524	12,15,244	1,587	..	8,09,190	3,88,451	6,26,537	2,16,81,242
16	28,439	15,06,360	12,15,244	7,06,488	1,23,249	30,28,334	4,01,599	2,48,641	6,88,64,464
17	37,28,342	1,13,36,341	1,21,25,937	69,03,609	19,32,701	59,43,250	33,96,131	45,69,675	11,52,71,623
18	28,77,754	6,04,296	5,34,084	7,13,321	3,42,257	5,39,539	1,87,339	5,42,535	3,32,02,791
19	6,39,505	3,43,497	3,95,056	9,19,316	1,94,393	3,76,520	2,13,107	2,94,810	1,07,67,189
20	24,80,040	4,33,922	2,48,390	5,43,001	1,36,872	15,81,727	3,32,215	3,66,926	2,57,65,649
21	63,004	..	..	..	..	..	42,78,738	..	43,55,785
22	..	..	..	..	..	..	..	..	64,11,298
23	1,24,20,473	29,95,872	22,75,617	37,78,453	18,14,640	30,61,460	74,10,544	47,43,462	10,04,12,250
24	37,38,591	3,17,794	8,26,692	12,06,320	1,60,084	3,57,833	4,40,720	8,22,055	2,88,72,073
25	7,60,531	15,04,179	17,06,682	14,82,868	76,666	22,97,410	5,79,370	16,92,094	2,75,40,663
26	2,29,79,898	60,99,560	60,76,521	86,52,279	27,24,932	82,17,489	1,34,42,033	84,61,882	23,73,27,898
27	37,35,73,545	22,79,81,173	11,76,95,404	10,26,30,233	5,60,80,407	14,69,11,215	5,38,78,554	11,47,52,268	4,03,11,47,975

No. 5 --ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	Details of subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 42-43			Rs. 42,84,274	Rs. 1,09,88,298	Rs. 1,02,40,396	Rs. 4,16,51,597	Rs. 1,26,28,705	28
F—CIVIL ADMINISTRATION—contd.			6,93,267	20,03,962	1,95,931	22,88,151	4,35,941	29
XXIX.—Agriculture	58	34-35	2,59,010	— 10,65,562	3,39,724	7,06,470	2,91,283	30
XXIX-A.—Rural Development	59	32	..	1,869	..	..	..	31
XXX.—Veterinary	60	33	29,089	1,05,006	1,43,804	326	21,408	32
XXXI.—Co-operation	61	34-37	181	..	9,643	766	25,278	33
XXXII.—Industries and Supplies	62	382-385	13,556	59,728	75,328	954	23,16,203	34
XXXIII.—Aviation	63	391	..	..	..	..	..	35
XXXVI.—Miscellaneous Departments	66	397-399	27,103	12,134	18,868	2,24,768	4,327	36
TOTAL			10,22,206	11,17,137	7,83,298	32,21,435	30,94,440	37
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—								
XXXIX.—Civil Works	70	43-44	17,679	5,98,550	4,03,575	6,15,303	2,63,487	38
XL.—Bombay Development Scheme	71	48	..	..	..	..	..	39
XL-A—Receipt from Multipurpose River Schemes—								
Gross Receipts	71-B	49	..	..	..	..	..	40
Deduct—Working Expenses	71-B	49	..	..	..	..	..	41
Deduct—Amount transferred to the major Head "80-A"	71-B	49	..	..	..	..	..	42
Net Receipts	71-B	49	..	..	..	..	..	43
Total			17,679	5,98,550	4,03,575	6,15,303	2,63,487	44
I—ELECTRICITY SCHEMES—								
XLI.—Receipts from Electricity Schemes—								
Gross Receipts	75	434-443	..	12,45,600	1,00,563	..	2,64,668	45
Deduct—Working Expenses	75		..	9,50,143	..	..	1,32,705	46
Net Receipts	75		..	2,95,457	1,00,563	..	1,31,963	47
J—MISCELLANEOUS—								
XLIII.—Transfers from Famine Relief Fund	102	(2)	..	..	..	..	..	48
XLIV.—Receipts in aid of Superannuation	79	47-48	6,394	2,345	1,205	..	2,145	49
XLV.—Stationery and Printing	80	488-489	7,158	34,148	30,801	21,097	12,277	50
XLVI.—Miscellaneous	81	193-495	6,57,034	12,44,575	1,50,925	59,59,190	12,43,605	51
XLVI-A—Receipts from Road and Water Transport Schemes—								
Gross Receipts	81-B	500	..	..	..	..	32,67,826	52
Deduct—Working Expenses	81-B	500	..	..	..	..	39,05,592	53
Net Receipts	81-B	500	..	..	..	..	2,62,234	54
Total			6,70,586	12,81,068	1,82,931	59,80,287	16,20,261	55
Carried over to pages 50-51			59,94,745	1,42,80,510	1,17,10,763	5,14,68,922	1,76,38,853	56

STATE GOVERNMENTS for the year ended 31st March, 1956—*contd.*

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	2,87,50,795	18,03,08,537	12,99,76,195	27,23,10,505	67,89,80,882	22,36,18,694	1,59,37,38,978
29	6,42,822	74,59,286	35,03,275	82,05,101	5,29,52,064	1,28,54,958	9,12,37,758
30	2,12,377	49,72,303	26,04,879	23,75,611	1,97,88,736	1,24,82,684	4,29,67,515
31	..	..	..	67,32,770	..	..	67,34,639
32	1,12,004	5,54,842	2,91,380	9,34,995	6,45,532	10,62,105	39,01,091
33	1,286	7,48,522	73,632	88,76,451	17,37,156	2,70,172	1,17,43,187
34	62,700	43,53,998	2,55,532	1,36,87,467	86,39,637	17,17,620	3,11,83,723
35	..	..	..	12,249	..	..	12,249
36	9,41,057	24,87,393	3,94,449	12,10,372	1,57,78,456	18,39,200	2,29,38,126
37	19,72,946	2,05,76,344	71,23,147	4,20,38,016	9,95,41,580	3,02,26,739	21,07,17,288
38	5,78,437	39,79,686	1,02,64,615	82,01,505	1,87,26,338	43,81,133	4,80,30,308
39	..	..	..	..	28,08,644	..	28,08,644
40	..	..	..	..	..	..	..
41	..	..	..	..	..	..	..
42	..	..	..	..	..	..	..
43	..	..	..	..	..	..	..
44	5,78,437	39,79,686	1,02,64,615	82,01,505	2,15,34,982	43,81,133	5,08,38,952
45	6,91,525	1,69,59,148	..	81,32,667	5,104	..	2,73,90,275
46	10,95,845	1,01,18,808	..	30,66,444	98,519	..	1,54,62,464
47	-4,04,320	68,40,340	..	50,66,223	-93,415	..	1,19,36,811
48	..	..	..	..	15,15,958	1,70,000	..
49	584	2,59,212	52,379	4,59,119	14,33,181	1,72,822	23,80,386
50	3,431	2,29,387	2,40,663	8,43,071	23,13,874	1,34,846	38,70,753
51	3,93,054	48,56,690	87,93,327	1,04,22,758	1,30,85,301	61,20,555	5,29,27,014
52	..	..	98,41,813	62,77,805	..	..	1,93,87,644
53	..	..	64,63,358	82,15,364	..	..	1,76,84,314
54	..	..	33,78,455	-19,37,559	..	..	17,03,130
55	3,97,069	53,45,289	1,24,64,824	97,87,389	1,83,48,314	63,98,223	6,25,76,341
56	3,12,94,927	21,70,50,198	15,96,28,781	33,74,03,638	81,83,12,343	26,48,24,789	1,92,98,08,170

No. 5—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

Heads of Revenue	Details of Subsidiary Accounts		Brought forward	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Item No.
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought Forward from pages 44-45			1,59,37,58,878	38,90,14,283	9,76,33,501	14,87,09,463	61,75,49,061	28
			9,12,37,758	2,23,90,655	36,87,402	1,32,29,795	3,01,27,694	29
F—CIVIL ADMINISTRATION—contd.								
XXIX—Agriculture	58	364-365	4,29,67,515	89,36,579	5,78,291	21,01,959	1,31,27,368	30
XXIX-A—Rural Development	59	372	67,34,039	..	..	..	..	31
XXX—Veterinary	60	373-374	39,91,091	7,92,948	3,28,710	6,39,144	41,63,716	32
XXXI—Co-operation	61	377	1,17,42,187	64,52,980	1,50,457	5,26,484	5,89,738	33
XXXII—Industries and Supplies	62	2-385	2,11,82,723	1,17,51,856	13,59,922	3,41,449	2,80,20,622	34
XXXIII—Aviation	63	394	12,249	1,274	..	..	..	35
XXXVI—Miscellaneous Departments	65	397-399	2,29,38,126	42,49,463	87,89,696	9,44,739	4,04,65,740	36
TOTAL			21,07,17,288	5,36,75,755	98,94,478	1,77,83,570	11,67,34,877	37
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—								
XXXIX—Civil Works	70	413-414	4,80,30,308	1,14,66,580	29,01,669	71,54,706	1,68,64,610	38
XL—Bombay Development Scheme	71-B	415	28,08,644	..	..	..	..	39
XL-A—Receipts from Multipurpose River Schemes—								
Gross Receipts	71-B	419	..	..	..	1,05,39,710	..	40
Deduct—Working Expenses	71-B	419	..	..	..	..	..	41
Deduct—Amount Transferred to the Major head "80-A"	71-B	419	..	..	..	..	..	42
Net Receipts	71-B	419	..	..	..	1,05,39,710	..	43
TOTAL			5,08,38,952	1,14,66,580	29,01,669	1,76,94,416	1,68,64,610	44
I—ELECTRICITY SCHEMES—								
XLI—Receipts from Electricity Schemes—								
Gross Receipts	75	134-443	2,73,99,275	7,03,08,419	23,48,914	1,75,97,278	3,20,17,045	45
Deduct—Working Expenses	75		1,54,62,464	4,52,07,963	17,81,264	89,63,072	2,49,28,022	46
Net Receipts	75		1,19,36,811	2,51,00,456	5,67,650	86,34,206	70,89,023	47
J—MISCELLANEOUS—								
XLIII—Transfers from Famine Relief Fund.	102	626	16,85,958	..	..	..	79,70,203	48
XLIV—Receipts in aid of Superannuation.	79	477-478	23,89,386	11,32,453	1,62,358	3,36,532	1,70,378	49
XLV—Stationery and Printing	80	438-439	38,70,753	12,78,970	1,79,428	36,33,237	37,48,626	50
XLVI—Miscellaneous	81	493-495	5,29,27,014	87,10,781	19,72,485	3,00,55,704	2,92,66,238	51
XLVI-A—Receipts from Road and Water Transport Schemes—								
Gross Receipts	81-B	500	1,93,87,444	1,53,35,244	43,13,426	..	..	52
Deduct—Working Expenses	81-B	500	1,76,84,314	1,28,13,101	43,23,602	..	..	53
Net Receipts	81-B	500	17,03,130	25,22,143	—10,176	..	..	54
TOTAL			6,25,76,241	1,36,44,347	23,04,095	3,40,25,473	4,11,55,445	55
Carried over pages 52-53			1,92,93,08,170	48,39,01,421	11,33,01,393	22,69,47,129	72,93,93,006	56

STATE GOVERNMENTS for the year ended 31st March, 1956—contd.

Item No.	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	37,35,73,545	22,79,81,173	11,76,95,404	10,26,30,233	5,60,80,407	14,69,11,215	5,38,78,554	11,47,32,208	4,03,11,47,975
29	2,29,79,898	69,99,560	60,76,521	86,52,279	27,24,932	82,17,489	1,31,12,033	81,01,882	13,23,27,898
30	1,75,53,125	12,02,695	7,21,367	22,19,136	19,11,509	9,14,846	17,13,116	16,20,001	11,11,307
31	..	..	81,949	8,21,297	..	76,186	..	1,58,044	78,72,71
32	2,05,761	4,65,661	30,741	9,49,537	24,060	201,586	1,87,572	38,570	1,22,29,00
33	2,53,102	91,398	1,62,611	1,80,540	32,235	14,285	14,072	50,307	2,02,61,30
34	34,27,544	9,37,047	31,44,079	6,70,44,390	6,02,276	84,39,561	12,07,556	1,91,041	15,76,50,666
35	..	..	..	..	..	..	..	..	13,523
36	23,55,441	22,80,912	2,62,718	56,26,886	1,01,163	70,14,900	8,84,673	55,96,630	9,50,51,006
37	4,67,74,871	1,10,77,273	1,04,79,986	8,54,94,065	53,96,175	2,48,78,853	1,70,11,316	1,55,28,238	62,54,41,745
38	1,50,05,170	30,86,018	15,54,690	63,67,381	41,67,635	1,07,62,854	13,86,121	38,24,446	13,25,72,188
39	..	..	..	..	..	..	..	..	..
40	2,79,923	..	..	..	1,47,520	14,276	..	..	1,09,81,439
41	..	..	..	..	..	..	..	..	..
42	..	..	..	..	..	..	..	..	..
43	2,79,923	..	..	..	1,47,520	14,276	..	..	1,09,81,439
44	1,52,85,093	30,86,018	15,54,690	63,67,381	43,15,155	1,07,77,130	13,86,121	38,24,446	14,63,07,261
45	2,24,577	92,30,125	56,90,516	2,90,43,386	24,41,725	1,00,90,282	..	1,40,62,562	22,04,54,100
46	1,70,886	97,08,172	48,65,267	1,66,95,563	14,60,293	94,52,715	..	71,13,519	14,58,09,200
47	53,691	4,78,047	8,25,249	1,23,47,823	9,81,432	6,37,567	..	69,49,043	7,46,44,001
48	..	..	..	3,56,616	..	..	..	..	..
49	5,88,977	20,50,551	39,843	4,24,214	72,187	6,76,538	1,69,862	10,15,743	..
50	6,38,201	22,59,243	14,93,355	3,90,308	2,79,473	23,12,740	96,316	6,78,256	2,11,00,000
51	3,03,37,689	72,21,451	27,46,120	15,37,137	1,01,65,804	3,71,13,270	24,68,051	9,97,130	21,55,18,561
52	1,76,65,824	2,80,87,319	75,70,162	65,35,167	10,15,578	..	31,21,486	1,96,48,151	12,25,79,801
53	1,59,13,738	2,57,98,934	69,65,048	48,97,856	6,42,193	..	22,25,548	1,68,21,748	10,59,86,000
54	17,52,086	22,88,385	6,05,114	16,37,311	3,73,385	..	6,95,938	27,28,403	1,44,92,710
55	3,33,16,953	1,38,19,630	48,84,432	43,45,586	1,08,90,849	4,01,02,548	36,30,167	57,17,523	27,04,13,220
56	45,90,04,153	25,54,86,047	13,54,39,761	21,11,85,088	7,76,64,018	22,33,07,313	7,59,06,156	14,67,66,517	5,14,90,10,170

No. 5—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Forward from pages 46-47			Rs. 59,94,745	Rs. 1,42,80,510	Rs. 1,17,10,763	Rs. 5,14,68,622	Rs. 1,76,38,856	57
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—								
XLIX.—Grants-in-aid from the Central Government	88	538-539	1,77,68,000	2,03,00,000	1,31,173	..	1,37,00,000	58
L—Miscellaneous Adjustments between Central and State Governments	89	541	..	..	..	..	..	59
Total			1,77,68,000	2,03,00,000	1,31,173	..	1,37,00,000	60
M—EXTRAORDINARY ITEMS—								
LI—Extraordinary Receipts	90	545-546	..	..	—49,478	..	—31,149	61
LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works	90-C	550-551	8,34,548	17,35,968	6,21,217	5,05,097	15,82,428	62
LI-A—Transfers from Revenue Reserve Fund	91	556	..	..	..	..	..	63
LI-B—Civil Defence	91-A	556	..	..	..	..	..	64
LI-C—Pre-partition Receipts	91-C	558	..	..	..	..	..	65
Total			8,34,548	17,35,968	5,71,739	5,05,097	15,50,479	66
TOTAL—ORDINARY REVENUE OF STATE GOVERNMENTS			2,45,97,293	3,63,16,478	1,24,13,675	5,19,73,719	3,28,89,335	67

No. 5—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

HEADS OF REVENUE	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 46-47			Rs. 59,94,745	Rs. 1,42,80,510	Rs. 1,17,10,763	Rs. 5,14,68,622	Rs. 1,76,38,856	57
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—								
XLIX.—Grants-in-aid from the Central Government	88	538-539	1,77,68,000	2,03,00,000	1,31,173	..	1,37,00,000	58
L—Miscellaneous Adjustments between Central and State Governments	89	541	..	..	..	..	..	59
Total			1,77,68,000	2,03,00,000	1,31,173	..	1,37,00,000	60
M—EXTRAORDINARY ITEMS—								
LI—Extraordinary Receipts	90	545-546	..	..	—49,478	..	—31,949	61
LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works	90.C	550-551	8,34,548	17,35,968	6,21,217	5,05,097	15,82,428	62
LII-A—Transfers from Revenue Reserve Fund	91	556	..	..	..	..	..	63
LII-B—Civil Defence	91-A	556	..	..	..	..	..	64
LII-C—Pre-partition Receipts	91-C	558	..	..	..	..	..	65
Total			8,34,548	17,35,968	5,71,739	5,05,097	15,50,479	66
TOTAL—ORDINARY REVENUE OF STATE GOVERNMENTS			2,45,97,293	3,63,16,478	1,24,13,675	5,19,73,719	3,28,89,335	67

STATE GOVERNMENTS for the year ended 31st March, 1956 cont.

Item No.	Government of Madhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar		Government of Madhya Pradesh	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	3,12,94,927	21,70,50,196	15,98,28,781	33,74,03,838	81,83,12,343	20,48,24,789	1,92,05,08,170
58	1,90,00,000	13,34,000	3,80,98,000	1,88,74,951	27,55,940	82,17,000	14,01,79,078
59	..	8,850	7,014	30,810	58,146	23,538	1,20,387
60	1,90,00,000	13,42,850	3,81,05,014	1,89,05,761	28,14,095	82,40,538	14,08,07,440
61	34,96,619	68,26,212	1,77,74,951	1,84,24,138	1,20,05,714	— 61,630	5,88,84,877
62	16,20,163	1,02,64,366	45,86,818	1,08,47,602	1,05,87,147	96,01,692	5,27,87,068
63	..	..	..	2,50,00,000	..	2,46,43,200	4,98,43,200
64	..	..	..	463	— 3,284	..	— 2,821
65	..	..	86,520	..	..	..	86,520
66	51,16,782	1,70,90,578	2,24,48,249	5,42,72,203	2,25,89,577	3,41,83,331	18,08,98,509
67	5,54,11,700	23,54,83,633	22,03,82,084	41,05,81,602	84,37,16,015	30,72,48,658	2,23,10,14,201

No. 5.—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the

Heads of Revenue	Details of Subsidiary Accounts		Brought Forward	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 48-49			Rs. 1,92,98,08,170	Rs. 48,39,01,421	Rs. 11,33,01,393	Rs. 22,68,47,128	Rs. 79,93,93,006	57
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—								
XLIX—Grants-in-aid from the Central Governments.	88	538-539	14,01,79,073	72,19,500	1,66,20,800	1,53,77,000	..	58
L—Miscellaneous Adjustments between Central and State Governments.	89	541	1,28,367	39,087	3,462	21,286	18,908	59
TOTAL			14,03,07,440	72,58,587	1,66,24,262	1,53,98,286	18,908	60
M—EXTRAORDINARY ITEMS—								
LI—Extraordinary Receipts	90	545-546	5,83,84,577	47,15,329	2,46,63,604	22,250	2,91,91,924	61
LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works.	90-C	550-551	5,27,87,046	2,50,73,136	65,48,405	79,75,054	2,66,95,430	62
LII-A—Transfers from Revenue Reserve Fund.	91	556	4,96,43,269	..	..	..	..	63
LII-B—Civil Defence	91-A	556	—2,821	..	—197	..	..	64
LII-C—Prepartition Receipts	91-C	558	86,520	..	..	46,729	..	65
TOTAL			16,08,98,591	2,97,88,465	3,12,11,812	80,44,033	5,58,87,354	66
TOTAL—ORDINARY REVENUE OF STATE GOVERNMENTS			2,23,10,14,201	52,09,48,473	16,11,37,467	25,02,89,447	65,52,99,268	67

STATE GOVERNMENTS for the year ended 31st March, 1956—*conold.*

Item No.	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	46,90,04,153	25,54,86,047	13,54,39,761	21,11,85,088	7,76,64,018	22,33,07,313	7,69,00,158	14,07,06,517	5,14,80,10,173
58	2,61,10,374	41,09,500	1,22,01,167	3,86,31,000	98,01,411	1,20,16,608	3,17,52,000	3,27,04,113	34,67,22,546
59	15,658	13,684	1,84,700	64,322	34,824	1,16,497	25,000	38,050	7,03,845
60	2,61,26,032	41,23,184	1,23,85,867	3,86,95,322	98,36,235	1,21,33,105	3,17,77,000	3,27,42,163	34,74,26,391
61	9,13,790	28,892	1,99,13,815	1,39,811	1,14,864	7,58,700	2,40,23,879	29,58,630	16,58,30,065
62	72,88,043	79,51,406	20,38,394	34,56,978	29,39,533	35,26,108	28,19,275	39,16,956	15,20,15,764
63	..	..	..	..	..	..	..	..	4,96,43,200
64	..	..	..	..	..	..	..	..	3,018
65	1,233	..	..	..	..	..	..	..	1,34,482
66	82,03,066	79,80,298	2,19,52,209	35,96,789	30,54,397	42,84,808	2,68,43,154	68,75,586	36,86,20,562
67	50,33,33,251	26,75,89,529	16,97,77,837	25,34,77,199	9,05,54,650	23,97,25,226	13,45,26,312	18,63,84,266	5,86,40,57,126

No. 6—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON REVENUE ACCOUNT of the

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
A—DIRECT DEMANDS ON THE REVENUE—			Rs.	Rs.	Rs.	Rs.	Rs.	
4—Taxes on Income other than Corporation Tax and Estate Duty.	12-A	135-136	..	..	21,037	..	..	1
7—Land Revenue	15aA	145-146	7,42,425	17,99,200	2,86,857	2,20,504	11,38,746	2
8—State Excise Duties	16-A	150-151	1,41,467	90,698	1,66,276	41,45,505	2,22,470	3
9—Stamp	17-A	157-158	15,944	21,896	11,003	83,060	9,815	4
10—Forest	18-A	162-163	3,09,391	14,16,858	16,32,763	1,758	35,54,363	5
11—Registration	19-A	166	13,393	6,155	6,733	52,480	298	6
12—Charges on account of Motor Vehicles Act.	20-A	168-170	15,937	..	48,031	15,27,425	5,082	7
13—Other Taxes and Duties	21-A	177-178	65,867	7,424	32,075	8,24,855	..	8
TOTAL			13,04,424	33,42,231	22,04,775	68,65,587	49,90,774	9
C—IRRIGATION, ETC., REVENUE ACCOUNT—								
17—Works for which Capital Accounts are kept— Interest on Capital	29	214-215	90,725	..	..	..	..	10
18—Other Revenue Expenditure financed from Ordinary Revenues.	35	276-279	201	5,60,233	7,83,885	40,008	..	11
TOTAL			90,926	5,60,233	7,83,885	40,008	..	12
CC—IRRIGATION, ETC., CAPITAL OUTLAY WITHIN THE REVENUE ACCOUNT—								
19—Construction of Irrigation, etc., Works— B—Financed from Ordinary Revenues	31	230-249	..	..	..	19,339	..	13
D—DEBT SERVICES—								
22—Interest on Debt and Other Obligations. Deduct— Interest transferred to Commercial Department— Irrigation Electricity Schemes Multipurpose River Schemes Other Government Commercial Departments and undertakings. Interest transferred to Forest Department. Interest met from Subventions from Central Road Fund. Interest on Capital advanced to the Damodar Valley Corporation. Interest portion of equated payments on account of Commuted value of Pensions. Interest transferred to N.S.A.—Capital Outlay on State Schemes of Government Trading. Interest on Specific Debt repayable by the Government of India Amount recoverable from Andhra and Mysore Governments.	41aB		..	1,10,396	45,927	..	10,280	14
	41aB		..	..	..	..	..	15
	41-B		..	..	..	..	..	16
	41-B		..	..	..	..	..	17
	41-B		..	..	..	..	1,34,000	18
	41 B		..	..	..	..	..	19
	41aB	302-309	..	..	..	..	..	20
	41aB		..	..	..	..	..	21
	41-B		..	..	..	..	..	22
	41-B		..	..	..	..	..	23
	41aB		..	..	..	..	..	24
	41-B		..	..	..	..	..	25
Net Expenditure	41-B		..	1,10,396	45,927	..	-1,23,720	26
23—Appropriation for Reduction or Avoidance of Debt.	42	310-311	..	..	2,41,785	..	..	27
			..	1,10,396	2,87,712	..	-1,23,720	28
Carried over to pages 55			13,95,350	40,12,860	32,76,372	69,14,934	48,07,054	29

STATE GOVERNMENTS for the year ended 31st March, 1956

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	23,949	..	1,06,678	4,66,279	..	..	1,93,477	8,11,420
2	50,10,614	68,95,125	78,52,443	2,71,12,903	2,06,04,317	1,66,39,350	80,08,965	9,63,11,449
3	6,54,807	30,63,402	13,23,902	52,04,497	30,94,174	16,30,885	6,17,824	2,03,55,907
4	54,334	12,41,829	1,30,849	6,48,408	6,42,662	3,12,260	15,33,350	47,05,410
5	22,88,795	37,43,393	71,65,605	80,95,192	1,43,90,166	1,56,72,300	64,25,030	6,46,95,614
6	26,154	16,23,442	2,09,090	15,13,666	16,07,615	4,93,610	38,75,695	94,28,321
7	1,05,992	29,89,038	19,17,813	4,09,715	2,50,47,295	3,62,223	77,09,885	4,01,38,436
8	1,63,500	60,67,393	6,11,737	15,02,857	2,18,05,821	10,87,072	1,23,78,016	4,45,46,617
9	83,28,145	2,56,23,622	1,93,18,117	4,49,53,507	8,71,92,050	3,61,97,700	4,07,42,242	28,09,93,174
10	..	1,63,21,485	..	52,72,494	1,44,10,119	..	1,63,36,424	5,24,31,247
11	5,50,475	83,73,229	20,31,323	1,43,97,024	56,22,089	41,79,272	1,18,37,660	4,83,75,399
12	5,50,475	2,46,94,714	20,31,323	1,96,09,518	2,00,32,208	41,79,272	2,81,74,084	10,08,06,646
13	..	493	76,67,799	..	..	37,75,638	..	1,14,63,269
14	2,27,817	1,67,84,695	20,88,086	1,81,97,690	3,44,45,902	1,01,13,421	3,03,41,605	11,23,65,819
15	..	1,63,21,485	..	41,22,494	1,44,10,119	..	1,63,36,424	5,11,90,522
16	..	1,44,38,730	..	26,91,410	..	..	2,25,99,022	3,97,29,162
17	..	2,01,383	..	..	..	..	..	2,01,383
18	..	2,35,470	..	5,97,202	24,265	..	16,21,596	26,12,533
19	..	..	..	..	33,338	..	..	33,338
20	..	..	..	..	..	16,285	..	16,285
21	..	..	..	60,71,189	..	..	..	60,71,189
22	..	..	57,836	..	2,70,646	2,05,931	..	5,34,413
23	..	..	..	..	13,75,585	20,812	..	13,96,397
24	..	..	..	..	..	..	..	..
25	..	..	..	..	..	..	41,61,887	41,61,887
26	2,27,817	-1,44,12,373	20,30,250	47,15,395	1,83,31,949	98,70,393	-1,43,77,324	64,18,710
27	..	..	3,85,000	1,28,50,263	3,33,91,123	20,13,444	49,55,540	5,28,37,155
28	2,27,817	-1,44,12,373	24,15,250	1,75,65,658	5,17,23,072	1,18,83,637	-94,21,784	6,02,55,866
29	91,06,437	3,59,06,456	3,14,32,489	8,21,88,683	15,89,47,330	5,60,36,447	5,94,94,542	45,35,18,954

No. 6—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON REVENUE ACCOUNT of the

Heads of Expenditure	Details of Subsidiary Accounts		Brought Forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Ac- count	Page						
A—DIRECT DEMAND ON THE REVENUE—			Rs.	Rs.	Rs.	Rs.	Rs.	
4—Taxes on Income other than Corpora- tion Tax and Estate Duty.	12-A	135- 136	8,11,420	3,97,688	..	2,56,339	5,16,477	1
7—Land Revenue	15-A	145- 146	9,63,11,449	1,29,64,428	1,22,40,624	3,90,68,532	2,41,29,636	2
8—State Excise Duties	16-A	150- 151	2,03,55,907	19,99,560	48,26,868	1,06,33,821	40,66,283	3
9—Stamps	17-A	157- 158	47,05,410	1,55,693	2,19,016	6,13,725	8,38,122	4
10—Forest	18-A	162- 163	6,46,95,614	49,68,688	49,14,799	1,72,73,962	82,60,571	5
11—Registration	19-A	166	94,28,321	4,71,918	13,923	14,15,009	20,44,994	6
12—Charges on account of Motor Vehicles Acts.	20-A	169- 170	4,01,38,436	20,43,205	4,39,242	1,06,00,000	4,50,000	7
13—Other Taxes and Duties	21-A	177- 178	4,45,46,617	4,82,324	20,64,651	29,81,741	21,28,250	8
TOTAL			28,09,93,174	2,34,83,504	2,47,19,123	8,33,43,129	4,24,43,333	9
C—IRRIGATION, ETC., REVENUE ACCOUNT—								
17—Works for which Capital Accounts are kept— Interest on Capital	29	214— 215	5,24,31,247	10,87,077	61,32,145	2,80,20,362	14,75,940	10
18—Other Revenue Expenditure financed from Ordinary Revenues.	35	276— 279	4,83,75,399	33,20,989	19,58,857	70,27,894	2,37,73,835	11
TOTAL			10,08,06,646	44,08,066	80,91,002	3,50,48,256	2,52,49,775	12
CC—IRRIGATION, ETC., CAPITAL OUTLAY WITHIN THE REVENUE ACCOUNT—								
19—Construction of Irrigation, etc., Works— B—Financed from Ordinary Revenues.	31	230— 249	1,14,63,269	306	..	65,26,331	..	13
E—DEBT SERVICES—								
22—Interest on Debt and Other Obligations.	41-B		11,23,65,819	2,30,54,082	4,66,84,187	4,56,43,322	2,91,01,290	14
<i>Deduct—</i> <i>Interest transferred to Commercial Depart- ments.</i> <i>Irrigation</i>	41-B		5,11,90,522	18,877	86,68,045	2,80,20,362	2,68,209	15
<i>Electricity Schemes</i>	41-B		3,97,29,162	19,18,319	34,47,946	1,58,66,472	..	16
<i>Multipurpose River Schemes</i>	41-B		2,01,383	1,91,86,013 (a)	3,61,59,727	..	49,02,087	17
<i>Other Government Commercial Departments and undertakings.</i>	41-B		26,12,533	1,00,000	2,79,933	..	3,53,784	18
<i>Interest Transferred to Forest Department</i>	41-B		33,338	..	..	28,435	..	19
<i>Interest met from Subventions from Central Road Fund.</i>	41-B	302— 309	16,285	..	..	..	..	20
<i>Interest on Capital advanced to Damodar Valley Corporation.</i>	41-B		60,71,189	..	..	..	83,41,967	21
<i>Interest portion of equated payments on ac- count of Commuted value of Pensions.</i>	41-B		5,34,413	..	95,634	2,56,718	..	22
<i>Interest Transferred to 85-A—Capital Outlay on State Schemes of Government Trading.</i>	41-B		13,96,397	..	31,893	..	..	23
<i>Interest on Specific Debt repayable by the Government of India.</i>	41-B		..	..	..	..	..	24
<i>Amount recoverable from Andhra and Mysore Governments.</i>	41-B		41,61,887	..	..	..	..	25
Net Expenditure	41-B		64,18,710	18,30,873	—19,98,991	14,71,335	1,52,35,243	26
23—Appropriation for Reduction or Avoidance of Debt.	42	310- 311	5,38,37,155	18,66,000	52,17,993	3,75,80,949	59,00,000	27
TOTAL			6,02,55,865	36,96,873	32,19,002	3,90,52,284	2,11,35,243	28
Carried over to page 60.61			45,35,18,954	3,15,88,749	3,60,29,127	16,39,70,000	8,88,28,351	29

(a) The difference of Rs. 4,43,096 in the amount transferred to '80-A' is due to the adjustment of the net amount of interest instead of gross under this head through a misapprehension.

STATE GOVERNMENTS for the year ended 31st March, 1956—*contd.*

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	51,124	..	..	..	..	..	3,22,382	23,55,430
2	1,03,05,512	45,21,468	49,11,534	56,13,258	2,14,79,996	1,37,94,963	39,71,673	24,93,13,073
3	63,88,452	19,99,334	19,97,641	36,63,326	29,75,730	3,20,163	20,09,738	6,14,36,823
4	2,63,123	1,60,208	2,86,885	76,680	2,85,137	82,445	2,74,566	72,61,010
5	40,54,209	43,96,017	49,74,530	15,44,659	37,87,208	13,63,595	61,10,346	12,63,43,108
6	4,37,086	1,14,015	5,50,840	25,549	1,33,340	1,60,646	13,85,576	1,61,81,217
7	24,91,501	3,84,365	10,39,811	90,876	3,49,339	98,631	6,91,875	5,91,17,281
8	27,58,137	7,99,075	17,46,088	6,01,594	47,49,790	3,67,440	5,80,253	6,38,05,960
9	2,67,49,144	1,23,74,482	1,55,07,329	1,16,15,942	3,37,60,540	1,61,77,883	1,53,46,409	58,65,13,992
10	..	..	..	51,85,263	22,03,936	24,72,240	3,19,640	9,93,27,850
11	27,12,397	67,73,569	57,01,131	1,36,136	26,28,257	57,71,944	80,25,981	11,62,06,389
12	27,12,397	67,73,569	57,01,131	53,21,399	48,32,193	82,44,184	83,45,621	21,55,34,239
13	..	..	7,66,883	3,59,125	65,705	..	..	1,91,81,619
14	2,04,92,714	27,77,753	2,20,28,412	3,05,659	1,40,27,852	51,75,619	81,35,384	32,97,92,003
15	..	..	..	51,85,263	90,06,798	24,72,240	3,19,640	10,51,49,966
16	..	..	1,07,65,026	9,96,974	24,11,802	..	84,74,485	8,36,10,186
17	..	..	..	..	..	..	..	6,04,49,210
18	22,73,934	..	29,65,070	20,21,013	..	74,467	13,40,211	1,20,20,945
19	..	..	..	..	..	..	..	61,773
20	..	..	..	..	..	..	..	16,385
21	..	..	..	..	..	..	..	1,44,13,156
22	2,87,100	7,242	..	..	..	..	..	11,81,107
23	..	..	..	..	52,000	..	..	14,80,290
24	..	..	..	..	..	..	60,500	60,500
25	..	..	..	..	..	..	..	11,61,887
26	1,79,31,680	27,70,511	82,98,316	-78,97,591	25,57,252	26,23,912	-20,59,453	4,71,26,796
27	1,89,55,095	3,14,000	62,00,000	40,00,000	..	46,60,000	25,00,000	14,10,31,192
28	3,68,86,775	30,84,511	1,44,98,316	-38,97,591	25,57,252	72,88,912	4,40,548	18,82,17,990
29	6,63,48,316	2,22,32,562	3,64,73,659	1,33,98,875	4,12,15,690	3,17,10,979	2,41,32,578	1,00,94,47,840

No. 6—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON REVENUE ACCOUNT of the

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 54-55			Rs. 13,95,350	Rs. 40,12,860	Rs. 32,76,372	Rs. 69,14,934	Rs. 48,07,054	30
F—CIVIL ADMINISTRATION—								
25—General Administration	43	316— 323	15,60,271	19,72,679	5,44,849	26,86,630	31,81,435	31
27—Administration of Justice	45-A	327— 328	4,09,897	4,23,462	1,08,868	7,54,763	4,86,634	32
28—Jails and Convict Settlements	46-A	330	1,74,031	2,16,429	44,158	6,01,934	2,00,152	33
29—Police	47-A	333— 334	27,13,231	23,20,017	4,26,360	..	21,82,977	34
30—Ports and Pilotage	48-C	336	..	..	..	..	..	35
33A—Dangs District	51-A	340	..	..	..	..	..	36
36—Scientific Departments	54	342— 347	14,624	..	..	..	2,184	37
37—Education	55-A	346— 351	74,14,888	80,97,216	22,59,886	1,76,59,615	44,59,623	38
38—Medical	56-A	354— 355	14,24,289	43,71,671	11,24,143	60,40,551	20,70,591	39
39—Public Health	57-A	358— 359	2,11,556	32,69,445	2,25,626	17,78,211	13,81,150	40
40—Agriculture	58-A	366— 369	6,47,894	21,65,255	8,10,279	10,17,907	13,59,607	41
40-A—Rural Development	59-A	372	..	..	..	..	..	42
41—Veterinary	60-A	375— 376	2,18,816	8,11,395	2,93,708	1,77,285	4,40,808	43
42—Co-operation	61-A	378— 379	2,27,456	..	1,38,418	2,80,279	9,10,513	44
43—Industries and Supplies	62-A	386— 389	50,715	11,82,793	3,20,702	1,65,549	15,32,212	45
44—Aviation	63-A	395	..	..	..	..	..	46
47—Miscellaneous Departments	66-A	400— 405	1,09,774	39,843	49,255	9,14,831	91,031	47
TOTAL			1,51,77,442	2,48,70,205	63,46,252	3,20,77,555	1,82,98,917	48
FV—CIVIL ADMINISTRATION — CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—								
43-A—Capital Outlay on Industrial Development.	62-B	390— 393	..	..	..	..	..	49
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—								
50—Civil Works	70-A	415	15,22,340	41,58,833	22,24,093	31,76,857	22,81,346	50
51—Bombay Development Scheme	71-A	418	..	..	..	..	..	51
51-A—Interest on Capital Outlay on Multipurpose River Schemes.	71-B	419	..	..	..	..	..	52
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes.	71-C	420	..	..	..	..	..	53
TOTAL			15,22,340	41,58,833	22,24,093	31,76,857	22,81,346	54
HH—CAPITAL ACCOUNT OF CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENT WITHIN THE REVENUE ACCOUNT—								
50-A—Capital Outlay on Civil Works Financed from Revenue.	74	431— 432	..	95,032	..	..	..	55
Carried over to pages 62-63			1,80,95,132	3,31,36,930	1,18,46,717	4,21,69,346	2,53,87,317	56

STATE GOVERNMENTS for the year ended 31st March, 1956—contd.

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30	91,06,437	3,59,06,456	3,14,32,489	8,21,88,683	15,89,47,330	5,60,36,447	5,94,94,542	45,35,18,954
31	42,43,364	3,60,61,198	1,02,82,099	3,38,18,783	4,74,33,534	3,03,98,726	4,47,38,934	21,70,22,502
32	9,04,147	71,04,010	19,75,513	1,04,35,073	2,06,45,567	55,76,621	1,27,22,529	6,15,47,084
33	3,92,798	28,60,702	19,31,798	83,89,191	80,58,410	23,84,610	84,82,771	3,37,36,984
34	55,06,922	2,66,68,874	1,66,46,581	4,20,70,731	9,79,27,620	2,64,77,442	5,19,88,459	27,49,29,214
35	..	..	..	..	11,04,228	..	..	11,04,228
36	..	..	..	..	63,86,077	..	..	63,86,077
37	82,331	..	21,112	69,017	8,05,975	3,25,525	2,59,054	15,79,822
38	1,27,46,387	5,15,44,638	3,92,28,129	7,73,67,111	15,87,47,194	5,63,23,685	10,93,29,495	54,51,77,867
39	23,36,784	1,25,67,380	83,50,459	1,93,16,486	3,57,45,183	1,02,60,888	3,24,03,175	13,60,11,600
40	16,58,935	74,96,544	69,37,901	3,72,88,950	2,23,45,303	64,66,306	1,13,97,395	10,04,57,322
41	24,60,123	90,88,133	93,66,002	3,40,41,695	2,83,46,419	86,37,958	1,57,87,402	11,37,28,674
42	..	..	..	1,07,18,631	..	..	..	1,07,18,631
43	8,53,256	29,12,872	36,61,270	53,87,845	38,79,921	45,92,358	41,01,785	2,73,31,319
44	2,03,253	35,58,877	52,49,215	1,35,20,947	79,47,801	15,65,570	1,08,19,237	4,44,21,566
45	5,30,483	47,78,964	31,65,443	66,65,331	1,00,90,066	20,03,008	1,77,09,024	4,81,94,290
46	..	..	..	3,02,996	..	82,317	26,470	4,11,783
47	17,66,070	1,57,24,073	9,44,799	16,65,892	2,38,43,690	13,60,581	1,89,88,969	6,54,96,806
48	3,36,84,853	18,03,66,265	10,78,60,321	30,10,58,679	47,33,06,988	15,64,55,595	33,87,54,699	1,68,82,57,771
49	..	..	..	..	2,15,899	..	385	2,16,284
50	1,00,35,127	2,63,92,601	5,72,64,335	8,23,45,563	4,71,58,117	4,35,09,033	5,02,63,580	33,03,21,825
51	..	..	..	..	21,35,247	..	..	21,35,247
52	..	2,01,383	..	..	..	..	..	2,01,383
53	..	..	..	..	1,03,328	..	..	1,03,328
54	1,00,35,127	2,65,93,984	5,72,64,335	8,23,45,563	4,93,96,692	4,35,09,033	5,02,63,580	33,27,71,783
55	..	..	..	..	..	..	..	..
56	5,28,26,417	24,28,66,705	19,65,57,145	46,55,92,925	68,18,66,909	25,60,01,075	44,85,13,306	2,47,66,89,294

No. 6—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON REVENUE ACCOUNT of the

Heads of Expenditure	Details of Subsidiary Accounts		Brought Forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page						
Brought forward from pages 56-57			Rs. 45,35,18,954	Rs. 3,15,86,749	Rs. 3,60,29,127	Rs. 16,39,70,000	Rs. 8,88,28,351	30
CIVIL ADMINISTRATION—								
25—General Administration	43	316—323	21,70,22,502	3,74,65,492	1,57,11,851	6,09,86,576	2,92,98,411	31
27—Administration of Justice	45-A	327-328	6,15,47,084	26,30,847	44,53,510	1,52,91,777	1,11,20,731	32
28—Jails and Convict Settlements	46-A	330	3,37,36,984	22,76,011	39,88,871	1,19,11,523	82,68,878	33
29—Police	47-A	333-334	27,49,29,214	1,64,66,473	3,35,33,839	8,07,32,062	6,81,92,632	34
30—Ports and Pilotage	48-C	336	11,04,228	270	..	..	10,43,047	35
33-A—Dangs District	51-A	340	63,86,077	..	..	..	..	36
36—Scientific Departments	54	342-343	15,79,822	2,92,639	66,402	1,04,439	1,07,533	37
37—Education	55-A	346-351	54,51,77,867	2,50,89,200	3,69,73,613	10,22,72,385	9,20,88,240	38
38—Medical	56-A	354-355	13,60,11,600	67,99,122	96,22,293	2,89,06,532	4,07,50,931	39
39—Public Health	57-A	358-359	10,04,57,322	45,12,835	49,23,466	1,34,11,362	1,12,69,693	40
40—Agriculture	58-A	366-369	11,37,28,674	65,46,702	48,40,016	3,85,75,332	3,28,48,980	41
40-A—Rural Development	59-A	372	1,07,18,631	..	..	..	..	42
41—Veterinary	60-A	375-376	2,73,31,319	35,80,022	24,13,939	1,09,47,588	25,59,370	43
42—Co-operation	61-A	378-379	4,44,21,566	26,07,500	22,71,854	63,61,912	20,36,241	44
43—Industries and Supplies	62-A	386-389	4,81,94,290	30,84,546	34,40,938	3,57,31,529	93,54,266	45
44—Aviation	63-A	395	4,11,783	58,886	..	8,48,000	..	46
47—Miscellaneous Departments	66-A	400-405	6,54,98,808	96,56,814	7,98,712	3,55,49,554	96,55,898	47
TOTAL	..	..	1,68,82,57,771	12,10,67,359	12,30,39,304	44,16,30,571	31,85,94,851	48
FF—CIVIL ADMINISTRATION—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—								
43-A—Capital Outlay on Industrial Development.	62-B	390-393	2,16,284	—18,572	..	..	..	49
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—								
50—Civil Works	70-A	415	33,03,31,825	1,85,82,647	2,20,41,174	4,91,71,826	5,18,13,349	50
51—Bombay Development Scheme	71-A	418	21,35,247	..	..	..	..	51
51-A—Interest on Capital Outlay on Multipurpose River Scheme.	71-B	419	2,01,383	..	6,53,514	..	49,02,087	52
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes.	71-C	420	1,03,328	..	1,44,12,896	..	10,84,185	53
TOTAL	..	..	33,27,71,783	1,85,82,647	3,71,07,584	4,91,71,826	5,77,99,621	54
HH—CAPITAL ACCOUNT OF CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS WITHIN THE REVENUE ACCOUNT—								
50-A—Capital Outlay on Civil Works financed from Revenue.	74	431-432	95,032	2,28,825	..	75,49,875	..	55
Carried over to pages 64-65			2,47,48,59,824	17,14,49,008	19,61,76,015	66,23,22,272	46,52,22,823	56

STATE GOVERNMENTS for the year ended 31st March, 1956—*contd.*

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30	6,63,48,316	2,22,32,562	3,64,73,659	1,33,98,875	4,12,15,690	3,17,10,979	2,41,32,578	1,00,04,47,840
31	1,78,50,308	1,24,39,831	88,58,500	55,45,445	1,85,87,343	80,05,841	67,33,194	43,85,05,294
32	54,68,746	37,85,240	28,47,739	18,40,727	37,56,555	20,57,984	50,09,202	11,98,10,142
33	21,89,793	14,12,808	13,57,155	10,35,707	26,16,273	4,96,189	8,78,168	7,01,68,360
34	3,01,54,656	2,05,87,251	1,21,11,684	93,55,666	2,95,49,119	1,03,16,229	95,97,760	59,55,26,581
35	..	..	..	..	..	56,27,403	..	77,74,948
36	..	..	..	..	..	..	..	63,86,077
37	3,74,734	1,29,637	9,08,724	..	11,68,749	69,683	3,31,237	51,33,599
38	5,34,96,947	2,65,95,849	3,67,42,572	1,44,30,014	3,58,53,661	2,51,87,440	4,76,63,462	1,04,15,71,250
39	1,23,71,959	1,27,48,992	1,05,94,196	54,16,219	1,49,68,732	58,07,704	1,23,55,806	29,63,54,086
40	74,12,189	84,52,149	42,79,121	14,16,060	1,15,57,427	34,07,662	43,10,596	17,54,09,882
41	65,03,313	1,03,75,537	52,04,384	33,03,917	30,75,909	47,46,703	35,92,433	23,33,41,900
42	..	1,09,79,802	58,58,553	..	1,49,894	..	52,36,479	3,29,43,359
43	23,27,003	23,02,191	24,23,524	11,09,734	24,00,152	9,27,484	7,30,178	5,90,52,504
44	22,24,249	12,74,898	11,59,311	5,38,625	8,83,161	4,05,246	6,97,773	6,48,82,336
45	30,69,822	64,48,305	5,92,36,736	6,75,184	74,61,407	21,08,505	16,99,490	18,05,05,018
46	..	..	..	..	..	..	..	13,18,669
47	85,89,606	13,07,385	21,08,316	16,02,391	82,84,423	30,15,133	32,98,483	14,93,65,523
48	15,20,33,325	11,88,39,875	15,36,90,515	4,62,69,689	14,03,12,805	7,21,79,206	10,21,34,261	3,47,80,49,532
49	..	..	..	..	..	..	..	1,97,712
50	1,54,23,487	2,36,33,229	3,59,11,723	2,22,84,646	1,16,03,952	2,43,76,186	3,51,49,677	64,03,25,721
51	..	..	..	..	..	..	..	21,35,247
52	..	..	..	88,700	..	..	..	58,45,684
53	..	..	..	10,81,088	9,95,392	..	..	1,76,76,889
54	1,54,23,487	2,36,33,229	3,59,11,723	2,34,54,434	1,20,01,344	2,43,76,186	3,51,49,677	68,59,83,341
55	..	..	..	34,79,998	54,13,442	..	..	.. 67,172
56	23,38,05,128	16,47,05,666	22,60,75,897	8,66,02,996	19,95,43,281	12,82,66,371	16,14,16,516	5,17,04,45,79

No. 6—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON REVENUE ACCOUNT of the

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 58-59			Rs. 1,80,95,132	Rs. 3,31,36,930	Rs. 1,18,46,717	Rs. 4,21,69,346	Rs. 2,53,87,317	57
I—ELECTRICITY SCHEMES—								
52—Interest on Capital Outlay on Electricity Schemes.	75	431-443	..	..	..	..	..	58
52-A—Other Revenue Expenditure connected with Electricity Schemes.	76	454	13,285	..	1,40,480	..	1,93,777	59
TOTAL			13,285	..	1,40,480	..	1,93,777	60
II—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT—								
53—Capital Outlay on Electricity Schemes.	76-A	455-469	..	50,096	..	..	..	61
J—MISCELLANEOUS—								
54—Famine—								
A—Famine Relief	78	471-472	6,094	..	..	24,543	..	62
B—Transfer to Famine Relief Fund	102	626	..	..	..	..	..	63
54-A—Territorial and Political Pensions	78-A	473	..	..	..	..	..	64
54-B—Privy Purses and Allowances to Indian Rulers.	78-B	474-475	..	..	..	..	2,33,037	65
55—Superannuation Allowances and Pensions.	79-A	479-484	1,42,037	98,723	2,73,041	60,009	1,37,235	66
56—Stationery and Printing	80-A	490-491	1,02,500	3,26,943	80,087	2,21,095	4,24,145	67
57—Miscellaneous	81-A	496-499	13,05,780	21,68,786	4,88,030	51,27,806	21,00,344	68
TOTAL			15,56,411	25,94,452	8,41,158	54,33,453	28,94,761	69
JJ—MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—								
55-A—Commutation of Pensions financed from Ordinary Revenues.	79-B	485-486	..	..	6,577	..	..	70
57-A—Capital Outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues.	82-A	506	..	..	..	..	..	71
57-B—Capital Outlay on Road and Water Transport Schemes financed from Ordinary Revenue	81-C	501	..	..	..	..	..	72
			..	..	6,577	..	..	73
K—EXTRAORDINARY ITEM								
63—Extraordinary charges	90-A	547-548	..	..	..	..	..	74
63-A—Expenditure connected with Post-War Planning and Development.	90-B	549	..	..	..	..	..	75
63-B—Community Development Projects	90-D	552-555	10,88,798	39,01,429	11,60,702	7,17,060	34,15,714	76
64-A—Transfers to the Revenue Reserve Fund.	91	556	..	..	..	..	..	77
64-B—Civil Defence	91-B	557	..	..	..	..	..	78
64-C—Partition Payments	91-D	559-560	..	..	..	..	..	79
TOTAL			10,88,798	39,01,429	11,60,702	7,17,060	34,15,714	80
TOTAL EXPENDITURE OF STATE GOVERNMENTS ON REVENUE ACCOUNT.			2,07,53,626	3,96,82,907	1,39,95,634	4,83,10,859	3,18,91,569	81
TOTAL ORDINARY REVENUE (SEE ACCOUNT No. 5).	5	43-53	2,45,97,293	3,63,16,478	1,24,13,675	6,19,73,719	3,28,89,335	82
EXCESS (+), DEFICIENCY (-) OF REVENUE GOVERNMENT.			+38,43,667	-33,66,429	-15,81,959	+36,53,860	+9,97,766	83

STATE GOVERNMENTS for the year ended 31st March, 1956—*contd.*

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	5,28,26,417	24,28,66,705	19,05,57,145	46,55,92,925	68,18,66,909	25,60,01,075	44,85,13,206	2,47,48,50,824
58	..	1,44,38,730	..	26,91,410	..	..	2,25,99,022	3,97,29,162
59	..	-36,230	2,96,434	3,22,057	2,500	88,398	-73,906	9,48,795
60	..	1,44,02,500	2,96,434	30,13,467	2,500	88,398	2,25,25,116	4,06,75,957
61	95,559	..	..	-70,377	..	..	..	75,278
62	4,05,063	11,25,391	19,17,351	2,87,69,658	17,43,781	14,72,171	91,10,383	4,45,74,435
63	..	5,00,000	27,89,650	..	12,00,000	..	5,00,000	49,89,600
64	43,318	..	1,02,742	32	45,247	..	..	2,81,339
65	2,74,283	32,633	..	6,527	13,99,259	7,63,235	97,317	28,06,291
66	2,33,116	78,57,573	36,58,030	91,14,415	2,81,88,425	85,66,306	1,40,97,292	7,24,26,202
67	4,22,136	27,10,940	15,48,990	44,25,469	1,08,97,030	37,28,103	85,77,038	3,34,04,476
68	15,40,085	18,76,200	1,94,00,978	1,15,51,314	3,59,18,858	1,28,20,719	76,55,125	10,19,54,025
69	29,18,001	1,41,02,737	2,95,07,691	5,38,67,415	7,93,92,600	2,73,50,534	4,00,37,155	28,04,96,368
70	..	2,97,231	..	1,37,269	..	..	5,07,602	9,48,679
71	..	..	..	..	..	..	..	..
72	..	..	27,09,070	..	..	..	..	27,09,070
73	..	2,97,231	27,09,070	1,37,269	..	..	5,07,602	36,57,749
74	..	4,41,695	20,85,525	3,12,135	2,780	..	..	..
75	..	..	..	..	..	..	..	..
76	37,08,363	1,63,21,066	1,32,80,477	..	2,94,01,910	1,96,24,170	..	..
77	..	..	..	..	..	63,90,307	..	63,90,307
78	..	..	..	1,419	9,359	..	275	11,083
79	..	..	1,09,487	..	..	..	..	1,09,487
80	37,08,363	1,67,63,661	1,54,75,489	2,19,19,607	2,04,73,149	2,29,14,480	3,39,97,996	14,55,36,448
81	5,95,48,340	28,84,32,834	24,45,45,829	54,44,60,306	78,17,35,168	30,63,54,487	54,53,81,075	2,92,53,01,624
82	5,54,11,709	23,54,83,633	22,03,82,084	41,05,81,602	84,37,16,015	30,72,48,658	52,09,48,473	2,75,19,82,074
83	-41,36,631	-5,29,49,201	-2,41,63,745	-13,38,78,704	+6,19,80,857	+8,94,171	-2,46,32,602	-17,33,33,960

No. 6—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON REVENUE ACCOUNT of the

Heads of Expenditure	Details of Subsidiary Accounts		Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page						
Brought forward from pages 60-61			Rs. 2,47,43,59,824	Rs. 17,14,49,003	Rs. 19,61,76,015	Rs. 66,23,22,272	Rs. 46,52,22,823	57
I—ELECTRICITY SCHEMES—								
52—Interest on Capital Outlay on Electricity Schemes.	75	434—443	3,97,29,162	19,18,319	34,47,946	1,58,66,472	..	58
52-A—Other Revenue Expenditure connected with Electricity Schemes.	76	454	9,46,795	2,587	3,951	..	1,18,922	59
TOTAL			4,06,75,957	19,20,906	34,51,897	1,58,66,472	1,18,922	60
II—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT—								
53—Capital Outlay on Electricity Schemes.	76-A	455—469	75,278	1,38,561	..	..	56,933	61
J—MISCELLANEOUS—								
54—Famine—								
A—Famine Relief	78	471—472	4,45,74,435	2,63,00,023	3,20,38,303	79,70,204	3,97,90,698	62
B—Transfers to Famine Relief Fund	102	626	49,89,600	..	1,00,000	40,00,000	..	63
54-A—Territorial and Political Pensions	78-A	473	2,81,339	2,15,228	..	4,25,339	..	64
54-B—Privy Purses and allowance to Indian Rulers.	78-B	474—475	28,06,291	22,22,132	2,023	3,88,456	1,76,000	65
55—Superannuation Allowances and Pensions.	79-A	479—494	7,24,26,202	26,42,902	81,18,597	1,91,58,614	1,35,90,817	66
56—Stationery and Printing	80-A	490—491	3,34,64,476	20,42,108	50,84,295	98,22,693	61,23,217	67
57—Miscellaneous	81-A	496—499	10,19,54,025	1,17,07,764	1,88,98,003	6,00,07,546	3,99,38,768	68
TOTAL			26,04,96,368	4,51,30,247	6,42,41,221	10,17,72,852	9,96,19,500	69
JJ—MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—								
56-A—Commutation of Pensions financed from Ordinary Revenues.	79-B	485—486	9,48,679	87,826	..	..	7,75,151	70
57-A—Capital Outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues.	82-A	506	..	2,18,500	..	..	..	71
57-B—Capital Outlay on Road and Water Transport Scheme financed from Ordinary Revenues.	81-C	501	27,09,070	..	..	..	..	72
TOTAL			36,67,749	3,06,326	..	..	7,75,151	73
KK—EXTRAORDINARY ITEMS—								
63—Extraordinary Charges	90-A	547—548	34,86,387	..	..	42,85,941	3,06,06,727	74
63-A—Expenditure connected with Post-War Planning and Development.	90-B	549	..	3,91,817	..	1,16,91,305	..	75
63-B—Community Development Projects	90-D	552—555	13,55,39,214	1,26,01,942	1,14,20,703	4,64,70,086	1,26,03,276	76
64-A—Transfers to the Revenue Reserve Fund.	91	556	63,90,307	..	..	..	..	77
64-B—Civil Defence	91-B	557	11,063	9,500	..	..	..	78
64-C—Pre-partition Payments	91-D	559—560	1,09,487	..	9,605	..	16,23,192	79
TOTAL			14,55,36,448	1,30,03,259	1,14,30,308	6,23,47,332	4,48,33,195	80
TOTAL EXPENDITURE OF STATE GOVERNMENTS ON REVENUE ACCOUNT.			2,92,53,01,624	23,19,48,307	27,52,99,441	84,23,08,928	61,06,26,524	81
TOTAL ORDINARY REVENUE (SEE ACCOUNT No. 5).	5	42—53	2,75,19,62,674	16,11,37,467	25,02,89,447	85,52,99,268	50,33,33,251	82
DEFICIT (+) SURPLUS (-)			-17,33,38,950	-7,08,10,840	-2,50,09,994	+1,29,90,340	-10,72,93,273	83

STATE GOVERNMENTS for the year ended 31st March, 1956—*contd.*

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	23,38,05,128	16,47,03,666	22,60,75,897	8,66,02,996	19,95,43,281	12,82,66,371	16,14,16,516	5,17,01,45,797
58	..	..	1,07,65,026	9,96,974	10,02,489	..	84,74,486	8,22,00,874
59	44,100	1,20,953	..	..	..	39,515	..	12,76,823
60	44,100	1,20,953	1,07,65,026	9,96,974	10,02,489	39,515	84,74,486	8,34,77,697
61	..	..	..	..	..	..	..	2,70,772
62	..	2,263	3,56,615	..	..	1,24,793	..	15,11,57,334
63	..	..	..	..	33,53,482	25,00,000	..	1,40,47,039
64	17,90,104	5,46,788	2,22,013	..	..	1,54,237	4,61,416	40,99,627
65	..	13,47,294	..	21,51,795	11,55,764	5,13,171	18,54,800	1,32,17,636
66	1,72,12,552	39,33,950	73,90,655	19,92,654	63,42,175	25,72,742	64,15,307	10,17,97,257
67	30,12,214	21,23,611	19,41,813	14,29,963	24,12,721	23,12,430	23,61,011	7,21,35,585
68	2,11,39,639	76,11,922	8,62,814	1,02,46,655	61,34,783	95,11,232	72,50,859	29,52,64,910
69	4,31,54,501	1,55,70,858	1,07,73,946	1,61,20,977	1,97,00,925	1,76,88,605	1,83,46,423	71,26,16,431
70	13,47,170	..	1,26,930	..	64,102	..	..	33,49,859
71	..	..	..	..	..	..	..	2,18,600
72	..	..	..	..	..	..	..	27,09,070
73	13,47,170	..	1,26,930	..	64,102	..	..	62,77,423
74	..	..	7,63,197	7,23,661	5,91,529	75,09,000	24,94,266	5,04,51,708
75	..	..	..	..	..	..	..	1,19,83,123
76	1,28,01,401	43,03,652	50,02,824	34,44,507	1,91,01,388	81,43,948	58,90,391	1,08,97,251
77	..	..	..	..	..	..	..	63,90,307
78	..	..	..	..	..	..	..	20,563
79	..	..	..	..	..	..	..	17,42,264
80	1,28,01,402	43,03,652	57,63,021	41,63,133	1,03,95,917	1,59,46,948	63,84,675	32,96,28,225
81	29,11,55,303	18,47,03,129	25,35,07,820	10,78,89,115	23,13,03,714	16,19,41,439	19,66,22,000	6,31,26,12,260
82	26,75,89,529	16,97,77,837	25,31,77,199	9,05,51,650	13,97,25,226	13,45,26,312	18,63,84,293	5,96,40,57,126
83	-2,35,65,780	-1,49,28,292	-30,621	-1,73,31,465	+81,18,512	-2,74,15,127	-1,02,37,734	-44,84,56,224

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Account	Page						
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue as per Account No. 5.	5	42 to 53	2,45,97,223	3,63,16,478	1,24,13,675	5,19,73,719	3,28,89,325	5,54,11,709
<i>Other Receipts</i>								
N—PUBLIC DEBT—								
Permanent Debt			..	..	..	..	..	..
Floating Debt	92-3	573-578	..	..	..	..	..	..
Loans from the Central Government.			55,20,150	1,37,77,976	18,13,263	2,79,86,990	1,53,09,306	1,76,36,296
TOTAL			55,20,150	1,37,77,976	18,13,263	2,79,86,990	1,53,09,306	1,76,36,296
P—LOANS AND ADVANCES BY STATE GOVERNMENTS.	94	581-591	1,02,146	1,89,306	3,14,878	1,04,160	4,60,654	3,28,262
Q—INTER-STATE DEBT SETTLEMENT.	95	592	..	..	..	..	..	..
TOTAL PART I—CONSOLIDATED FUND			3,02,19,519	5,02,84,260	1,45,41,816	8,00,64,869	4,86,59,295	7,33,71,356
PART II—CONTINGENCY FUND								
Contingency Fund	96	597-604	..	..	10,00,000	..	..	1,49,500
PART III—UNFUNDED DEBT—								
Special Loans	98	618	..	..	..	..	..	..
State Provident Funds			..	..	..	..	..	..
Savings Bank Deposits			..	..	..	..	..	..
Other Accounts	101	622-626	..	..	..	..	..	..
Interest Suspense Account			..	..	..	..	..	..
State Certificates			..	..	..	..	..	..
Carried over to page 76			..	..	..	..	..	..
			3,02,19,589	5,02,84,260	1,55,41,816	8,00,64,869	4,86,59,295	7,35,21,816

GOVERNMENTS for the year ended 31st March, 1956

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Account	Page						
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account as per account No. 6.	6	54—65	2,07,53,626	3,96,82,007	1,39,95,134	4,83,19,859	3,18,91,569	5,95,48,340
<i>Other Disbursements</i>								
<i>Capital Accounts outside the Revenue Account.</i>								
AA-95—Payment of Compensation to Land Holders etc., on the abolition of Zamindari System.	15-B	147	1,26,561	..	..	..	..	..
65-A—Capital Outlay on Forests	18-B	164	..	..	..	..	..	6,45,011
CC-68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	231—249	6,88,311	..	1,73,373	3,452	8,76,010	1,90,191
FF-70—Capital Outlay on Improvement of Public Health.	57-B	360—362	..	..	2,60,882	..	1,16,417	14,90,814
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	370-371	3,97,074	27,63,184	..	..	3,16,679	22,87,671
72—Capital Outlay on Industrial Development.	62-B	310—393	..	25,000	..	..	5,60,000	1,60,000
73—Capital Outlay on Ports	48-D	338	..	..	..	..	..	..
73-A—Appropriation to Port Development Fund.	48-E	338	..	..	..	..	..	..
74—New Delhi Capital Outlay	72	423-424	..	..	..	18,75,195	..	..
79—Expenditure on New Capital for Punjab at Chandigarh.	72-A	424	..	..	..	..	..	..
HH-60—Bombay Development Scheme.	73	425	..	..	..	..	..	..
80-A—Capital Outlay on Multipurpose River Schemes.	73-B & 73-C	427—429	..	..	..	..	..	..
81—Capital Account of Civil Works outside the Revenue Account.	74	431-432	29,51,691	21,46,383	..	73,91,386	86,66,031	41,90,175
II-21-A—Capital Outlay on Electricity Schemes.	76-A	456—469	..	20,14,648	6,02,547	..	6,74,771	41,09,673
JJ-32—Capital Account of other State Works outside the Revenue Account.	82	503—505	..	..	..	25,34,614	..	85,186
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	81-C	501	..	..	..	..	7,80,824	..
83—Payments of Commuted Value of Pensions.	79-B	485-486	686	2,426	..	..	1,681	9,597
85—Payments to Retrenched Personnel.	84	509	..	..	..	..	..	1,502
85-A—Capital Outlay on State Schemes of Government Trading.	84-A	510—517	..	..	1,93,059	..	74,092	- 1,02,549
85-B—Appropriation to the Contingency Fund.	84-B	518	..	..	10,00,000	..	..	..
MM-87—Capital Outlay on Schemes of Government Trading.	91-E	566	1,525	- 2,57,960	..	..	..	..
TOTAL			41,66,128	66,93,681	22,29,861	1,18,04,647	1,19,09,221	1,50,07,260
N—PUBLIC DEBT—								
Permanent Debt			..	..	..	..	..	..
Floating Debt	92-A	573—578	..	..	..	..	..	..
Loans from the Central Government.			2,60,750	2,83,840	2,41,785	..	..	26,62,250
TOTAL			2,60,750	2,83,840	2,41,785			26,62,250
P—LOANS AND ADVANCES BY STATE GOVERNMENTS.	94	581—591	29,79,981	28,11,368	20,58,625	1,56,26,253	12,92,020	53,53,054
Q—INTER-STATE DEBT SETTLEMENT	95	592	..	..	..	..	..	..
TOTAL PART I—CONSOLIDATED FUND			2,81,60,485	4,94,71,796	1,85,25,805	7,57,50,759	4,55,01,268	8,05,60,924
PART II—CONTINGENCY FUND								
Contingency Fund	96	597—604	..	..	..	..	34,900	..
PART III—PUBLIC ACCOUNT								
R—UNFUNDED DEBT—								
Special Loans	98	618	..	..	..	..	..	..
State Provident Funds			..	..	..	..	..	..
Savings Bank Deposits			..	..	..	..	..	..
Other Accounts	101	622	..	..	..	..	..	..
Interest Suspense Account			..	..	..	..	..	..
State Certificates			..	..	..	..	..	..
Carried over to page 75			..	..	..	..	..	..
			2,81,60,485	4,94,71,796	1,85,25,805	7,57,50,759	4,55,36,168	8,05,60,924

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND								
Ordinary Revenue as per Account No. 5.	5	42—53	23,54,83,633	22,03,82,084	41,05,81,602	84,37,16,015	30,72,48,656	52,09,48,473
<i>Other Receipts</i>								
N—PUBLIC DEBT—								
Permanent Debt	02-A	573—578	5,00,16,000	..	1,54,01,698	9,54,77,186	1,63,12,400	10,47,17,100
Floating Debt			12,06,33,298	..	5,48,00,000	33,36,000	..	7,10,60,239
Loans from the Central Government.			17,88,52,358	7,58,39,802	16,27,10,806	16,37,70,745	7,55,21,719	13,44,48,289
Total			35,85,01,656	7,58,39,802	23,29,12,504	26,25,83,931	9,18,34,119	31,02,23,628
P—LOANS AND ADVANCES BY STATE GOVERNMENTS.								
	91	53—59	2,77,83,539	87,57,000	1,32,33,348	4,22,99,002	2,36,53,445	2,92,00,966
Q—INTER STATE DEBT SETTLEMENT.								
	95	502	8,600	..	..	..	..	46,01,000
TOTAL PART I—CONSOLIDATED FUND			62,15,32,748	29,89,88,915	65,67,27,454	1,14,85,98,948	42,27,36,222	86,49,82,067
PART II—CONTINGENCY FUND								
Contingency Fund	96	597—604	2,64,554	20,00,000	2,00,00,000	2,89,881	25,36,303	..
PART III—PUBLIC ACCOUNT								
R—UNFUNDED DEBT—								
Special Loans	93	618	..	..	..	71,375	..	..
State Provident Funds	101	622—625	71,10,845	49,47,816	67,14,941	3,21,53,915	68,00,424	1,50,38,582
Savings Bank Deposits . . . . .			..	..	..	85,72,455	..	..
Other Accounts . . . . .			..	..	..	..	..	..
Interest Suspense Account . . . . .			..	..	..	..	..	..
State Certificates . . . . .			..	..	..	..	..	..
			71,10,845	49,47,816	67,14,941	4,07,97,745	68,00,424	1,50,38,582
Carried over to page 76			62,15,32,748	29,89,88,915	65,67,27,454	1,14,88,88,829	42,52,72,525	89,49,82,067

GOVERNMENTS for the year ended 31st March, 1956—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Account.	Page						
PART I—CONSOLIDATED FUND								
Expenditure on Revenue Account as per Account No. 6.	6	54-65	Rs. 28,84,32,834	Rs. 24,45,45,829	Rs. 54,44,60,366	Rs. 78,17,35,158	Rs. 30,63,54,487	Rs. 64,55,81,073
<i>Other Disbursements</i>								
<i>Capital Accounts outside the Revenue Account.</i>								
AA—65—Payment of Compensation to Land Holders etc. on the abolition of Zamindari System.	15-B	147	27,32,530	..	..	..	..	10,20,591
65-A—Capital Outlay on Forests	18-B	164	..	6,72,651	..	..	..	..
OC—68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	231-249	5,77,50,724	3,56,59,836	5,53,03,403	8,86,34,571	96,92,570	5,70,47,001
FF—70—Capital Outlay on Improvement of Public Health.	57-B	360-362	36,16,182	..	..	63,47,659	..	..
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	370-371	32,84,941	11,58,143	..	..	..	..
72—Capital Outlay on Industrial Development.	62-B	390-393	83,920	3,97,500	58,20,070	2,02,50,384	8,65,528	28,68,071
73—Capital Outlay on Ports	48-D	338	..	..	..	..	..	..
73-A—Appropriation to Port Development Fund.	48-E	338	..	..	..	..	..	..
76—New Delhi Capital Outlay	72	423-424	..	..	..	..	..	..
79—Expenditure on New Capital for Punjab at Chandigarh.	72-A	424	..	..	..	..	..	..
HH—80—Bombay Development Scheme.	73	425	..	..	..	-3,45,91,797	..	..
80-A—Capital Outlay on Multipurpose River Schemes.	73-B & 73-C	427-429	69,53,825	..	4,21,59,728	..	..	..
81—Capital Account of Civil Works outside the Revenue Account.	74	431-432	1,18,97,604	1,58,59,179	46	2,24,38,538	-28,822	52,14,923
II—81-A—Capital Outlay on Electricity Schemes.	76-A	451-469	6,83,99,599	97,02,117	4,12,38,635	1,47,10,708	..	11,07,17,888
JJ—82—Capital Account of other State Works outside the Revenue Account.	82	503-505	2,05,224	-22,321	..	50,15,117	..	17,26,154
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	81-C	501	..	..	71,97,303	..	..	35,81,230
83—Payments of Commuted Value of Pensions.	79-B	485-486	..	-1,12,192	..	-1,86,100	-1,73,209	..
85—Payments to Retrenched Personnel.	84	509	..	..	..	4,81,622	..	..
85-A—Capital Outlay on State Schemes of Government Trading.	84-A	510-517	1,16,80,188	-48,30,536	38,14,961	-4,96,628	-3,39,297	-5,25,04,784
85-B—Appropriation to the Contingency Fund.	84-B	518	..	..	2,00,00,000	..	26,00,000	..
MM—87—Capital Outlay on Schemes of Government Trading.	91-E	566	..	..	..	..	..	..
Total			16,66,04,737	5,84,84,377	17,55,34,146	12,26,53,074	1,25,16,680	12,97,00,363
N—PUBLIC DEBT—								
Permanent Debt		573-	..	..	..	2,82,13,800	49,92,300	1,23,51,600
Floating Debt		578	10,50,15,439	..	5,48,00,000	33,40,182	..	7,10,60,239
Loans from the Central Government.			3,11,00,365	27,66,687	1,28,63,169	1,84,13,225	2,33,58,165	4,59,28,161
Total			13,61,15,804	27,66,687	6,76,63,169	4,99,67,207	2,83,50,465	12,93,40,000
P—LOANS AND ADVANCES BY STATE GOVERNMENTS	94	581-591	4,94,59,830	1,96,36,098	5,38,57,944	14,08,94,365	7,56,30,422	7,23,17,948
Q—INTER-STATE DEBT SETTLEMENT	95	592	44,37,000	..	..	..	..	8,900
Total PART I—Consolidated Fund			64,50,50,205	32,54,32,991	84,15,15,565	1,09,52,49,804	42,28,52,054	37,69,48,284
PART II—CONTINGENCY FUND	96	597-604	11,569	..	..	93,93,862	7,14,321	..
PART III—PUBLIC ACCOUNT								
R—UNFUNDED DEBT—								
Special Loans	98	618	..	..	..	71,375	..	..
State Provident Funds			35,51,100	22,57,816	38,32,960	1,25,01,267	37,02,761	99,21,452
Savings Bank Deposits			..	..	..	74,14,409	..	..
Other Accounts	101	622-625	..	..	..	..	..	..
Interest Suspense Account			..	..	..	..	..	..
State Certificates			..	..	..	650	..	..
Carried over to page 77			35,51,100	22,57,816	38,32,960	1,99,87,701	37,02,761	99,21,452
Total			64,50,61,774	32,54,32,991	84,15,15,565	1,10,46,43,606	42,35,66,375	37,69,48,284

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. Account	Page						
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue as per Account No. 6.	5	42—53	16,11,37,467	25,02,89,447	85,52,99,268	50,33,33,251	26,76,89,529	16,97,77,837
<i>Other Receipts</i>								
N—PUBLIC DEBT—								
Permanent Debt			..	..	29,15,19,400	7,58,72,200	2,12,42,100	—497
Floating Debt	92-A	573—578	2,81,00,000	..	6,52,00,000	45,00,001	2,47,00,000	1,17,00,000
Loans from the Central Government			17,45,22,666	29,52,30,179	35,28,42,396	33,54,92,591	7,88,43,265	10,00,39,806
Total			20,26,22,666	29,52,30,179	70,95,61,796	41,58,04,792	12,47,85,365	11,77,39,309
P—LOANS AND ADVANCES BY STATE GOVERNMENTS.	94	531—531	35,46,793	1,11,99,096	3,29,22,388	1,71,77,163	2,17,42,088	90,18,927
Q—INTER-STATE DEBT SETTLEMENT	95	592	..	..	..	..	..	..
TOTAL PART I—CONSOLIDATED FUND.			36,73,06,926	55,67,18,722	1,59,77,83,452	93,63,15,206	41,41,16,982	29,65,36,073
PART II—CONTINGENCY FUND								
Contingency Fund	96	587—604	—35,00,000	..	20,53,340	..	26,03,746	..
PART III—PUBLIC ACCOUNT								
R—UNFUNDED DEBT—								
Special Loans	98	618	..	..	..	..	20,81,297	..
State Provident Funds			41,65,045	82,08,188	2,04,18,455	1,29,32,559	15,26,582	2,82,458
Savings Bank Deposits	101	622—623	..	..	..	..	..	..
Other Accounts			..	..	3,30,052	..	29,47,497	15,97,366
Interest Suspense Account			..	..	..	..	..	100
State Certificates			..	..	..	..	—1,697	..
Carried over to page 78			41,65,045	82,08,188	2,07,48,507	1,29,32,559	65,53,679	18,79,924
			36,73,06,926	55,67,18,722	1,59,98,36,792	93,63,15,206	41,67,20,728	29,65,36,073

GOVERNMENTS, for the year ended 31st March, 1956—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	
	No. of Account	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PART I—CONSOLIDATED FUND									
Expenditure on Revenue Account as per Account No. 6.	6	54-65	23,19,48,307	27,52,99,441	84,23,08,928	61,06,26,524	29,11,55,309	18,47,06,129	
<i>Other Disbursements</i>									
<i>Capital Account Outside the Revenue Account.</i>									
AA—65—Payment of Compensation to Land Holders etc. on the abolition of Zamindari System.	15-B	147	..	..	..	..	..	2,25,64,899
65-A—Capital Outlay on Forests	18-B	164	..	..	..	..	..	..
CC—68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	231-249	18,50,930	2,87,23,659	14,40,20,608	47,97,956	4,06,81,629	33,24,011	
FF—70—Capital Outlay on Improvement of Public Health.	57-B	360-362	..	..	..	..	32,37,511	25,47,646
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	370-371	90,85,851	—4,18,528	16,45,056	1,67,463	..	1,72,36,582	
72—Capital Outlay on Industrial Development.	62-B	390-393	22,19,672	46,80,469	75,76,457	5,60,692	1,10,991	36,55,500	
73—Capital Outlay on Ports	48-D	338	4,23,041	..	..	..	..	..
73-A—Appropriation to Port Development Fund.	48-E	338	..	..	..	..	..	..
78—New Delhi Capital Outlay	72	423-424	..	..	..	..	..	..
79—Expenditure on New Capital for Punjab at Chandigarh.	72-A	424	..	2,05,83,029	..	..	..	..
HH—80—Bombay Development Scheme.	73	425	..	..	..	..	..	..
80-A—Capital Outlay on Multi-purpose River Schemes.	73-B & 73-C	427-429	11,31,52,614	13,24,08,659	..	11,40,31,303	1,14,92,839	1,92,64,967	
81—Capital Account of Civil Works outside the Revenue Account.	74	431-432	1,77,88,348	1,78,95,097	2,54,50,493	2,99,66,216	50,76,008	..	
II—81-A—Capital Outlay on Electricity Schemes.	76-A	456-469	1,73,62,133	76,32,542	9,25,55,134	1,15,709	43,37,153	50,14,639	
JJ—82—Capital Account of other State Works outside the Revenue Account.	82	503-505	..	21,19,544	37,47,859	2,61,17,851	61,74,900	..	
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	81-C	501	8,67,519	..	..	48,73,458	—2,58,708	3,89,290
83—Payments of Commuted Value of Pensions.	79-B	485-486	..	92,342	1,42,496	..	—7,56,900	48,856	
85—Payments to Retrenched Personnel.	84	509	..	..	..	..	..	42,634
85-A—Capital outlay on State Schemes of Government Trading.	84-A	510-517	13,90,050	52,34,182	—1,35,66,774	—5,76,81,354	12,95,810	—25,72,543	
85-B—Appropriation to the Contingency Fund.	84-B	518	—65,00,000	..	..	..	..	..
MM—87—Capital Outlay on Schemes of Government Trading.	91-E	566	..	..	..	..	..	..
Total			15,76,40,158	21,89,50,995	26,15,71,329	12,29,49,294	7,13,91,233	7,15,16,481	
N—PUBLIC DEBT—									
Permanent Debt	} 92A	} 573-578	2,81,00,000	..	91,44,255	..	7,72,06,929	..	
Floating Debt			52,38,654	1,15,28,435	6,53,00,000	4,91,38,545	2,47,00,000	1,17,00,000	
Loans from the Central Government.			..	..	3,37,95,841	1,68,05,166	(a)1,37,22,159	79,41,458
Total			3,33,38,654	1,15,28,435	10,82,40,096	6,59,43,711	(a)11,56,29,088	1,96,41,458	
P—LOANS AND ADVANCES BY STATE GOVERNMENTS	94	581-591	2,27,79,358	7,30,02,625	13,51,20,493	11,08,48,124	2,31,21,060	2,85,22,870	
Q—INTER STATE DEBT SETTLEMENT	95	592	..	..	..	..	..	..
TOTAL PART I—CONSOLIDATED FUND			44,57,06,477	57,87,81,496	1,34,72,40,846	91,03,67,653	50,12,96,690	30,43,86,938	
PART II—CONTINGENCY FUND									
Contingency Fund	96	597-604	..	9,000	15,48,767	..	7,064	1,73,594	
PART III—PUBLIC ACCOUNT									
R—Unfunded Debt—									
Special Loans	} 101	} 618-625	19,72,467	47,13,488	1,11,83,766	70,18,770	9,07,078	2,06,875	
State Provident Funds			..	..	..	..	..	..
Savings Bank Deposits			..	..	..	..	..	..
Other Accounts			39,122	..	21,42,614	3,99,165
Interest Suspense Account			100
State Certificates	..	..	..	..	..	..	..
Total			19,72,467	47,13,488	1,12,22,898	70,18,770	30,49,692	6,05,140	
Carried over to page 79			44,57,06,477	57,87,90,496	1,34,87,89,613	91,03,67,653	50,13,03,744	30,45,00,532	

(a) The corresponding figure shown in the State Finance Accounts is Rs. 4,17,41,159. The difference of Rs. 2,80,19,000 represents the amount of loan from the Central Government treated as having been repaid as on 31-3-56 as a result of the overall settlement of Assets and Liabilities of the Government of Hyderabad consequent upon the Federal Financial Integration of the State with the Union.

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	Total
	No. of ac- count	Page						
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue as per Ac- count No. 5	5	42- 53	25,34,77,199	9,05,54,650	23,97,25,226	13,45,26,312	18,63,94,286	5,86,40,57,126
<i>Other Receipts</i>								
N—PUBLIC DEBT—								
Permanent Debt			3,52,15,809	..	..	3,61,65,500	..	74,19,38,896
Floating Debt	92-A	573- 578	..	..	36,54,91,194	20,92,403	40,250	76,06,53,385
Loans from the Central Government.			5,87,39,448	5,15,63,047	19,46,61,774	5,29,80,006	4,48,42,457	2,61,88,85,332
Total			9,39,55,255	5,15,63,047	56,01,52,988	9,12,37,909	4,48,82,707	4,12,14,77,613
P.—LOANS AND ADVANCES BY STATE GOVERNMENTS.	94	58- 59	44,05,167	65,26,368	75,26,369	79,78,815	29,35,824	26,51,72,643
Q.—INTER-STATE DEBT SETTLE- MENT	95	592	45,00,300	..	..	..	..	91,09,900
TOTAL PART I CONSOLIDA- TED FUND			35,63,37,921	14,86,44,065	80,74,04,563	23,37,43,036	23,42,02,797	10,25,98,17,282
PART II—CONTINGENCY FUND								
Contingency Fund	96	597- 604	..	..	..	50,00,000	23,869	2,94,21,193
PART III—PUBLIC ACCOUNT								
R—UNFUNDED DEBT—								
Special Loans.	98	618	2,38,099	..	..	..	13,08,835	36,97,606
State Provident Funds			27,89,293	3,44,353	17,03,770	2,61,787	37,37,458	12,91,36,471
..			2,70,88,549	..	1,81,943	..	2,52,86,796	6,11,29,743
Interest Suspense Account	101	622- 625	1,45,90,612	..	26,31,307	..	53,21,304	2,74,18,138
State Contributions			..	..	..	..	..	100
			17,53,495	..	..	..	..	17,53,798
			4,64,62,045	3,44,353	45,17,020	2,61,787	3,56,52,393	22,31,35,856
<i>(Carried over to page 80)</i>			35,63,37,921	14,86,44,065	80,74,04,563	23,37,43,036	23,42,26,666	10,28,92,38,475

GOVERNMENTS, for the year ended 31st March, 1956—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Mysore	Government of Pati la and E. st Punjab State UNION	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	Total
	No. of Ac- count	Page						
PART I—CONSOLIDATED FUND Expenditure on Revenue as per Account of No. 6	6	54—65	Rs. 25,35,07,820	Rs. 10,78,89,115	Rs. 23,13,06,714	Rs. 16,19,41,439	Rs. 19,66,22,000	Rs. 6,31,26,13,350
<i>Other Disbursements Accounts outside the Revenue Account</i>								
AA-65—Payment of Compensation to Land Holders etc. on the abolition of Zamindari System.	15-B	147	..	..	..	..	..	2,64,54,181
65-A—Capital Outlay on Forests.	18 B	164	..	..	..	..	..	13,17,662
CC-68—Construction of Irriga- tion, Navigation Embank- ment and Drainage Works.	31	231—249	4,16,52,303	1,29,57,023	3,85,41,114	1,75,32,364	38,23,655	64,39,24,694
FE-70—Capital Outlay on Im- provement of Public Health.	57-B	360—362	..	..	7,57,527	23,12,382	..	2,06,87,020
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	370—371	..	26,05,909	..	..	1,55,323	4,06,85,348
72—Capital Outlay on Indust- rial Development.	62-B	390—393	7,89,567	24,46,700	45,27,600	42,27,000	7,78,004	7,08,62,125
73—Capital Outlay on Ports.	48-D	338	..	..	..	30,20,399	..	34,43,440
73 A—Appropriation to Port Development Fund.	48-E	338	..	..	..	1,40,00,000	..	1,40,00,000
78—New Delhi Capital Outlay	72	423—424	..	..	..	..	..	18,75,195
79—Expenditure on New Capital for Punjab at Chandigarh.	72A	424	..	..	..	..	..	2,05,83,029
HH-80—Bombay Development Scheme.	73	425	..	..	..	..	..	—3,45,91,797
80-A—Capital Outlay on Multi- purpose River Schemes.	73-B	427—429	..	1,32,41,059	10,43,86,420	..	..	55,70,91,414
81—Capital Account of Civil Works outside the Revenue Account.	74	431—432	69,87,815	24,38,162	1,96,36,482	1,19,77,686	48,36,770	22,25,81,110
II-81-A—Capital Outlay on Electricity Schemes.	76-A	456—469	1,75,63,356	14,13,651	19,89,079	..	2,84,86,073	42,87,00,055
JJ-82—Capital Account of other Stateworks outside the Reve- nue Account.	82	503—505	..	..	2,56,011	..	13,99,957	4,93,30,105
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account	81-C	501	18,53,018	11,92,688	..	8,90,646	21,36,192	2,35,03,450
83—Payments of Commuted Value of Pensions.	79-B	485-486	..	..	..	—5,609	..	—9,36,036
85—Payments to Retrenched Personnel.	84	500	..	..	..	—9,662	..	5,16,096
85-A—Capital outlay on State Schemes of Govern- ment Trading.	84-A	510—517	—77,23,130	7,72,403	—21,02,270	—93,58,164	32,94,287	—12,37,67,181
85-B—Appropriation to the Contingency Fund.	84-B	518	..	..	..	50,00,000	..	2,20,00,000
MM-87—Capital outlay on Schemes of Government Trad- ing.	91-E	566	..	..	..	..	..	—2,56,435
TOTAL			6,91,22,929	3,70,87,595	16,79,91,963	4,95,87,042	4,47,10,261	1,98,78,03,475
N—PUBLIC DEBT—								
Permanent Debt	} 92-A	} 573— 578	1,55,59,163	..	..	..	2,21,480	14,76,89,527
Floating Debt			1,23,16,721	2,04,272	34,88,71,822	22,75,000	1,04,474	76,44,05,701
Loan from the Central Govern- ment.			..	..	80,93,262	21,66,902	61,03,456	25,61,93,181
TOTAL			2,78,75,884	2,04,272	35,69,65,084	44,41,902	64,29,410	1,16,82,88,409
P—LOANS AND ADVANCES BY STATE GOVERNMENTS	94	581—591	2,16,67,697	1,45,26,960	2,17,83,334	6,36,70,852	1,05,25,827	96,74,87,006
Q—INTER-STATE DEBT SETTLE- MENT	95	592	1,64,000	..	..	..	..	46,09,900
TOTAL PART I—CONSOLIDATED FUND.			37,23,38,330	15,96,87,942	77,80,47,095	27,96,41,235	25,82,87,498	10,44,08,02,140
PART II—CONTINGENCY FUND								
Contingency Fund	96	597—604	..	..	25,00,000	..	..	1,43,93,067
PART III—PUBLIC ACCOUNT								
R—UNFUNDED DEBT—								
Special Loans	98	618	55,830	..	..	..	..	1,27,205
State Provident Funds	} 101	} 622— 625	16,55,079	1,96,397	11,31,497	1,15,638	15,91,945	6,58,60,356
Savings Bank Deposits			2,03,70,069	..	4,97,284	..	3,58,79,403	6,41,61,166
Other Accounts			87,76,973	..	1,91,707	..	—70,11,912	45,36,079
Interest Suspense Account			16,36,925	..	10	..	..	110
State Certificates			..	..	..	..	..	16,37,575
Carried over to Page 81			3,24,94,876	1,96,397	18,20,498	1,15,638	3,04,69,436	12,03,23,060
TOTAL			37,23,38,330	15,96,87,942	78,05,47,095	27,96,41,235	25,82,87,498	10,45,51,95,207

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Ac- count	Page						
Brought forward from page 66			Rs. 3,02,19,589	Rs. 5,02,84,260	Rs. 1,55,41,816	Rs. 8,00,64,869	Rs. 4,86,59,295	Rs. 7,35,20,856
PART III—PUBLIC ACCOUNT—cont.								
S—DEPOSITS AND ADVANCES—								
<i>Deposits bearing Interest—</i>								
Depreciation Reserve Fund— Irrigation.	108	} 340- 645	..	..	..	..	..	..
Depreciation Reserve Fund— Electricity.	108		..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		..	..	..	..	..	..
Contingency Reserve Fund— Electricity.	108	} 650- 653	..	..	..	..	..	..
Other Deposits	111		..	..	..	..	..	..
<i>Reserve Fund—Transport</i>	108	640-	..	..	..	..	..	..
<i>Deposits not bearing Interest—</i>		645						
Appropriation for Reduction or Avoidance of Debt— Sinking Funds	103	628- 631	..	..	..	..	..	..
Other Appropriations	42	310- 311	..	..	..	..	..	..
Sinking Funds for Loans Granted to Local Bodies.	103	} 628- 631	..	..	..	..	..	..
Sinking Fund Investment Ac- count.	103		..	..	..	..	..	..
Famine Relief Fund	102	626- 627	..	..	..	..	..	..
State Road Funds	108	} 640- 645	..	..	..	..	..	..
Debt Redemption and Avoidance Fund.	108		..	..	..	..	..	..
Revenue Reserve Fund	107	} 638	..	..	..	..	..	..
Revenue Reserve Fund In- vestment Account.	107		..	..	..	..	..	..
Dangs District Reserve Fund	108		..	..	..	..	..	..
Bhavnagar State Multipurpose Fund.	108		..	..	..	..	..	..
General Police Fund	108		..	..	..	..	..	..
Pension Equalisation Fund	108		..	..	..	..	..	..
Bombay State Milk Fund	108		..	..	..	..	..	..
Fund for the Development of Rural Water Supply.	108		..	..	..	..	..	..
Fund for Development Schemes	108		..	..	..	..	..	..
Special Development Fund	108		..	..	..	..	..	..
Sugarcane Cess Fund	108		..	..	..	..	..	..
Village Development Fund	108	640- 645	..	..	..	..	..	..
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	..
Railway Reserve Fund Junagadh	108		..	..	..	..	..	..
Maghmela Fund (Uttar Pradesh)	108		..	..	..	..	..	..
Industrial Research and Develop- ment Fund	108		..	..	..	..	..	..
Local Development Works Fund	108		..	..	..	..	..	..
Motor Transport Reserve Fund	108		..	..	..	..	..	..
Fund for Promotion of Education among Educationally Backward classes	108		..	..	..	..	..	..
Hindu Religious and Charitable Endowments Fund	108		..	..	..	..	..	..
Nazul Fund, Lucknow	108		..	..	..	..	..	..
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	..
Fund for Village Reconstruction and Harijan Uplift	108		..	..	..	..	..	..
Fund for the Development of Hindi and State Languages.	108		..	..	..	..	..	..
Publication Fund (Assam)	108		..	..	..	..	..	..
		
Carried over to page 82			..	..	..	..	..	..
			3,02,19,589	5,02,84,260	1,55,41,816	8,00,64,869	4,86,59,295	7,35,20,856

GOVERNMENTS, for the year ended 31st March, 1956—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Account	Page						
Brought forward from page 67			Rs. 2,81,60,485	Rs. 4,94,71,796	Rs. 1,85,25,805	Rs. 7,57,50,759	Rs. 4,55,36,168	Rs. 8,05,60,924
		
PART III—PUBLIC ACCOUNT—contd.								
S—DEPOSITS AND ADVANCES—								
<i>Deposits bearing Interest—</i>								
Depreciation Reserve Fund— Irrigation.	108	} 640— 645	..	..	..	..	..	..
Depreciation Reserve Fund— Electricity.	108		..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		..	..	..	..	..	..
Other Deposits	111	650— 653	..	..	..	..	..	..
Reserve Fund Transport			..	..	..	..	..	..
<i>Deposits not bearing Interest—</i>								
Appropriation for Reduction or Avoidance of Debt— Sinking Funds	103	628— 631	..	..	..	..	..	..
Other Appropriations	42	310— 311	..	..	..	..	..	..
Sinking Fund Investment Account.	103	628— 631	..	..	..	..	..	..
Famine Relief Fund	102	626— 627	..	..	..	..	..	..
State Road Funds	108		..	..	..	..	..	..
Debt Redemption and Avoidance Fund.	108		..	..	..	..	..	..
Dangs District Reserve Fund	108		..	..	..	..	..	..
Local Development Works Fund	108		..	..	..	..	..	..
General Police Fund	108		..	..	..	..	..	..
Pension Equalisation Fund	108		..	..	..	..	..	..
Bombay State Milk Fund	108		..	..	..	..	..	..
Fund for the Development of Rural Water Supply.	108		..	..	..	..	..	..
Fund for Development Schemes.	108		..	..	..	..	..	..
Special Development Fund	108		..	..	..	..	..	..
Sugarcane Cess Fund	108		..	..	..	..	..	..
Village Development Fund	108		..	..	..	..	..	..
Maghmela Fund (Uttar Pradesh)	108	640— 645	..	..	..	..	..	..
Industrial Research and Development Fund.	108		..	..	..	..	..	..
Motor Transport Reserve Fund	108		..	..	..	..	..	..
Fund for Promotion of Education among Educationally Back- ward Classes.	108		..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	..
Cultivators Benefit Fund	108		..	..	..	..	..	..
Hospital Fund	108		..	..	..	..	..	..
Nazul Fund Lucknow	108		..	..	..	..	..	..
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	..
Fund for Village Reconstruction and Harijan Uplift.	108		..	..	..	..	..	..
Fund for Development of Hindi and State Languages.	108		..	..	..	..	..	..
Revenue Reserve Fund Invest- ment Account.	107	638	..	..	..	..	..	..
		
Carried over to page 83			..	..	..	..	..	..
			2,81,60,485	4,94,71,796	1,85,25,805	7,57,50,759	4,55,36,168	8,05,60,924

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Account	Page						
Brought forward from page 68			Rs. 62,17,97,302	Rs. 30,09,88,915	Rs. 67,67,27,454	Rs. 1,14,88,88,829	Rs. 42,52,72,525	Rs. 86,49,82,067
			71,10,845	49,47,816	67,14,941	4,07,97,745	68,00,424	1,50,38,582
PART III—REVENUE ACCOUNT— <i>contd.</i>								
B—DEPOSITS AND ADVANCES—								
<i>Deposits bearing interest—</i>								
Depreciation Reserve Fund Irrigation.	108		..	..	..	..	..	..
Depreciation Reserve Fund—Electricity.	108	640	..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108	645	1,83,903	..	19,66,442	..	..	1,32,476
Contingency Reserve Fund—Electricity.	108		..	..	..	..	..	..
Other Deposits	111	650	..	..	..	15,620	..	19,16,268
Reserve Fund Transport	108	653	..	..	..	..	..	..
<i>Deposits not bearing interest—</i>								
Appropriation for Reduction or Avoidance of Debt—Sinking Funds	103	640-645	..	..	..	..	..	..
Other Appropriations	42	310-311	..	3,98,578	1,979	3,96,61,719	21,89,324	72,77,139
Sinking Funds for Loans Granted to Local Bodies.	103	628-631	..	..	1,28,48,284	1,14,54,681	86,385	..
Sinking Fund—Investment Account.	103	628-631	..	..	..	—2,000	23,236	..
Famine Relief Fund	102	626-627	5,00,000	27,89,600	1,32,232	6,02,84,415	15,88,745	..
State Road Funds	108	640-645	..	..	..	23,13,710	1,69,698	5,00,000
Debt Redemption and Avoidance Fund.	108		..	..	..	3,15,19,661	..	..
Revenue Reserve Fund	107		..	..	..	1,48,89,316	..	..
Revenue Reserve Fund Investment Account	107	63	..	..	..	..	..	..
Dangs District Reserve Fund	108		..	..	..	34,54,525	..	..
Bhavnagar State Multipurpose Fund.	108		..	..	..	..	..	..
General Police Fund	108		..	..	2,05,536	..	..	..
Pension Equalisation Fund	108		..	..	1,650	..	..	..
Bombay State Milk Fund	108		..	..	..	98,99,359	..	..
Fund for the Development of Rural Water Supply.	108		2,109	..	..	..	..	(a)1,23,926
Fund for Development Schemes	108		..	2,45,180	..	14,04,146	2,82,393	..
Special Development Fund	108		..	..	..	—849	..	..
Sugarcane Cess Fund	108		9,51,223	..	..	81,17,429	..	7,11,665
Village Development Fund	108		..	..	..	..	20,02,000	..
Other Funds of Madhya Bharat Government.	108	640-645	..	..	..	..	..	..
Railway Reserve Fund Junagadh.	108		..	..	..	..	..	..
Maghela Fund (Uttar Pradesh).	108		..	..	..	..	..	..
Industrial Research and Development Fund.	108		49,38,022	..	..	..	..	..
Local Development Works Fund	108		..	..	..	..	43,90,307	..
Motor Transport Reserve Fund.	108		..	..	..	..	..	..
Fund for Promotion of Education among Educationally Backward Classes.	108		..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund.	108		7,33,322	..	..	..	..	14,15,080
Nazul Fund, Lucknow	108		..	..	..	..	..	..
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	..
Fund for Village Reconstruction and Harijan Uplift.	108		921	..	..	..	..	(a)69
Fund for the Development of Hindi and State Languages	108		..	..	..	..	1,00,000	..
Publication Fund (Assam)	108		..	10,449	..	..	..	..
			73,06,500	34,43,802	1,51,56,123	18,30,11,732	1,08,32,088	1,20,76,562
			71,10,845	49,47,816	67,14,941	4,07,97,745	68,00,424	1,50,38,582
			62,17,97,302	30,09,88,915	67,67,27,454	1,14,88,88,829	42,52,72,525	86,49,82,067

(a) Represents misclassification.

GOVERNMENTS, for the year ended 31st March, 1956—contd.

DISBURSEMENTS	Details of bsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Account	Page						
Brought forward from page 60			Rs. 64,50,61,774	Rs. 32,54,32,991	Rs. 84,15,15,565	Rs. 1,10,46,43,666	Rs. 42,35,66,375	Rs. 87,69,48,284
			35,51,100	22,57,816	38,32,960	1,99, 7,701	37,2,761	93,21,452
PART III—PUBLIC ACCOUNT—								
<i>contd.</i>								
S—DEPOSITS AND ADVANCES—								
<i>Deposits bearing Interest—</i>								
Depreciation Reserve Fund— Irrigation.	108		..	..	..	..	..	..
Depreciation Reserve Fund— Electricity.	108	640— 645	..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		24,431	..	..	..	..	13,566
Other Deposits	111	650— 653	..	..	..	1,26,703	..	29,55,878
Reserve Fund Transport			..	..	..	..	..	..
<i>Deposits not bearing Interest—</i>								
Appropriation for Reduction or Avoidance of Debt— Sinking Funds	103	628— 631	..	..	..	3,48,25,569	26,61,041	48,22,496
Other Appropriation	42	310— 311	..	..	..	..	..	17,85,600
Sinking Fund Investment Ac- count.	103	628— 631	..	3,84,923	..	6,51,13,485	10,51,125	..
Famine Relief Fund	102	626— 627	..	..	1,58,570	28,93,049	1,70,000	..
State Road Funds	108		..	..	..	5,45,44,791	..	2
Debt Redemption and Avoi- dance Fund.	108		..	..	..	1,34,24,155	..	..
Dangs District Reserve Fund.	108		..	..	..	3,71,133	..	..
Local Development Works Fund.	108		..	..	..	..	43,90,307	..
General Police Fund	108		..	..	2,05,536	..	..	..
Pension Equalisation Fund	108		..	..	27,000	..	..	..
Bombay State Milk Fund	108		..	..	..	86,25,017	..	..
Fund for the Development of Rural Water Supply.	108		..	..	..	..	..	(a) 500
Fund for Development Schemes.	108		..	66,003	..	64,33,466	2,46,43,486	..
Special Development Fund	108		..	..	..	..	..	..
Sugar cane Cess Fund	108		1,11,436	..	..	47,62,950	..	1,94,197
Village Development Fund	108		..	..	..	..	2,06,040	..
Maghmela Fund (Uttar Pradesh)	108	640— 645	..	..	..	..	..	..
Industrial Research and Development Fund.	108		37,29,762	..	..	..	..	..
Motor Transport Reserve Fund	108		..	..	..	..	..	..
Fund for Promotion of Educa- tion among Educationally Backward Classes.	108		..	..	..	..	..	..
Hindu Religious and Chari- table Endowments Fund.	108		2,74,269	..	..	..	..	8,91,345
Cultivators Benefit Fund	108		..	..	..	..	..	..
Hospital Fund	108		..	..	..	..	..	..
Nazu Fund Lucknow	108		..	..	..	..	..	..
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	..
Fund for Village Reconstruction and Harijan Uplift.	108		3,64,393	..	..	..	..	(a) 125
Fund for Development of Hindi and State Languages.	108		..	..	..	..	60,000	..
Revenue Reserve Fund Invest- ment Account.	107	633	..	..	..	..	..	..
			45,04,291	4,50,926	3,91,106	19,11,20,318	3,31,81,999	1,06,63,709
Carried over to page 85			35,51,100	22,57,816	38,32,960	1,99, 7,701	37,02,761	93,21,452
			64,50,61,774	32,54,32,991	84,15,15,565	1,10,46,43,666	42,35,66,375	87,69,48,284

(a) Represents misclassification.

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENT of the STATE

RECEIPTS	Detail of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Account	Page						
			Rs. 36,08,06,926	Rs. 55,67,18,722	Rs. 1,59,98,36,792	Rs. 93,63,15,206	Rs. 41,67,20,728	Rs. 29,65,36,073
Brought Forward from page 70			41,65,045	82,08,188	2,07,48,507	1,29,32,559	65,53,679	18,79,924
PART III—PUBLIC ACCOUNT—contd.								
B. DEPOSITS AND ADVANCES—								
<i>Deposits Bearing Interest—</i>								
Depreciation Reserve Fund—Irrigation.	108		..	..	23,97,770	..	..	..
Depreciation Reserve Fund—Electricity.	108		3,05,359	..	48,41,897	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108	640-645	6,95,005	..	..	12,68,639	41,07,926	..
Contingency Reserve Fund—Electricity	108		..	..	2,40,815	..	..	..
Other Deposits	111	650-653	..	..	..	..	445	..
Reserve Fund—Transport	108	640-645	..	..	..	20,000	9,09,955	..
<i>Deposits not bearing Interest—</i>								
Appropriation for Reduction or Avoidance of Debt—								
Sinking Funds	103	628-631	18,72,363	..	2,03,14,531	62,86,108	1,35,19,851	3,14,000
Other Appropriations	42	310-311	..	52,17,992	2,08,75,247	..	54,36,195	..
Sinking Funds for Loans Granted to Local Bodies.	103	628-631	..	..	..	..	..	..
Sinking Fund Investment Account	103		..	..	10,49,649	..	15,07,000	..
Famine Relief Fund(a)	102	626-627	4,00,538	1,00,000	41,70,743	15,00,000	17,744	7,36,665
State Road Funds	108	640-645	15,87,500	..	1,10,40,811	..	28,17,005	..
Debt Redemption and Avoidance Fund.	108		..	..	..	..	..	..
Revenue Reserve Fund	107	638	..	..	17,77,227	..	..	..
Revenue Reserve Fund Investment Account.	107	638	..	..	9,59,99,005	..	..	..
Danga District Reserve Fund	108		..	..	..	..	..	..
Bhasnagar State Multipurpose Fund	108		..	..	..	..	..	..
General Police Fund	108		..	..	..	..	..	..
Pension Equalisation Fund	108		..	..	..	..	..	..
Bombay State Milk Fund	108		..	..	..	..	..	..
Fund for the Development of Rural Water Supply.	108		..	..	..	..	..	..
Fund for Development Schemes	108		..	..	..	..	32,41,026	..
Special Development Fund	108		..	..	1,14,66,000	..	..	..
Sugarcane Cess Fund	108		..	..	..	..	..	..
Village Development Fund	108		..	..	..	..	3,122	..
Other Funds of Madhya Bharat Government.	108	640-645	..	..	..	..	..	74,24,087
Railway Reserve Fund Junagadh	108		..	..	..	..	..	..
Magh Mela Fund (Uttar Pradesh)	108		..	..	94,810	..	..	..
Industrial Research and Development Fund.	108		..	..	..	..	16,48,570	..
Local Development Works Fund	108		..	..	..	..	..	..
Motor Transport Reserve Fund	108		..	29,633	..	..	..	45,000
Fund for Promotion of Education among educationally backward classes.	108		..	25,00,000	..	11,24,000	..	..
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	..
Nasal Fund, Lucknow	108		..	..	1,94,938	..	..	..
Sugar Research and Labour Housing Fund.	108		..	..	1,50,000	..	..	..
Fund for Village Reconstruction and Harijan Uplift.	108		..	..	..	..	..	..
Fund for the Development of Hindi and State Languages.	108		..	..	27,500	..	..	..
Publication Fund (Assam)	108		..	..	..	..	..	..
			48,00,765	78,47,625	17,46,40,943	1,01,98,747	3,32,08,839	85,19,752
Carried over to page 86			41,65,045	82,08,188	2,07,48,507	1,29,32,559	65,53,679	18,79,924
			36,08,06,926	55,67,18,722	1,59,98,36,792	93,63,15,206	41,67,20,728	29,65,36,073

(a) In West Bengal the Fund is termed 'West Bengal Famine Insurance Fund'.

GOVERNMENTS, for the year ended 31st March 1956—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Ac- count	Page						
Brought Forward from page 71			Rs. 44,57,06,477	Rs. 57,87,90,496	Rs. 1,34,87,89,613	Rs. 91,03,67,653	Rs. 50,13,03,744	Rs. 30,45,60,532
			19,72,467	47,13,488	1,12,22,898	70,18,770	30,49,692	6,05,140
PART III—PUBLIC ACCOUNT—contd.								
S. DEPOSITS AND ADVANCES—								
Deposits bearing Interest—								
Depreciation Reserve Fund—Irriga- tion.	108	640- 645	..	..	27,91,483	..	..	..
Depreciation Reserve Fund— Electricity.	108		..	..	10,67,374	..	..	..
Deposits of Depreciation Reserve of Government Commercial Con- cerns.	108		4,46,488	..	..	5,52,000	13,68,641	..
Other Deposits	111	650- 653	..	..	..	..	5,328	..
Reserve Fund Transport . . . . .			..	..	..	..	5,92,207	..
Deposits not bearing Interest—								
Appropriation for Reduction or Avoidance of Debt—								
Sinking Funds	103	628- 631	15,00,000	..	18,39,966	..	1,26,438	..
Other Appropriations	42	310- 311	..	..	19,59,18,100	..	..	..
Sinking Fund Investment Account.	103	628- 631	3,74,572	..	1,41,53,268	1,12,00,000	1,07,66,675	..
Famine Relief Fund	102	626- 627	5,73,052	..	79,70,204	19,87,500	20,117	1,60,922
State Road Funds	108		11,86,273	..	71,26,139	..	7,83,069	..
Debt Redemption and Avoidance Fund.	108		..	..	..	..	..	..
Dangs District Reserve Fund	108		..	..	..	..	..	..
Local Development Works Fund	108		..	..	..	..	..	..
General Police Fund	108		..	..	..	..	..	..
Pension Equalisation Fund	108		..	..	..	..	..	..
Bombay State Milk Fund	108		..	..	..	..	..	..
Fund for the Development of Rural Water Supply.	108		..	..	..	..	..	..
Fund for Development Schemes	108	640- 645	..	..	..	..	18,69,245	..
Special Development Fund	108		..	..	1,14,66,000	..	..	..
Sugar Cane Cess Fund	108		..	..	..	..	..	..
Village Development Fund	108		..	..	..	..	2,48,056	..
Magh Mela Fund (Uttar Pradesh)	108		..	..	1,51,993	..	..	..
Industrial Research and Develop- ment Fund.	108		..	..	..	..	4,95,176	..
Motor Transport Reserve Fund	108		..	2,859	..	..	..	55,377
Fund for Promotion of Education amongst Educationally Backward Classes.	108		..	22,01,164	..	11,76,673	..	..
Hindu Religious and Charitable En- dowment Fund.	108		..	..	..	..	..	..
Cultivators Benefit Fund	108		..	..	..	..	..	..
Hospital Fund	108		..	..	19,57,720	..	..	..
Nazul Fund Lucknow	108		..	..	8,66,200	..	..	..
Sugar Research and Labour Housing Fund.	108		..	..	17,99,339	..	..	..
Fund for Village Reconstruction and Harijan Uplift.	108		..	..	..	..	..	..
Fund for Development of Hindi and State Languages.	108		..	..	94,113	..	..	..
Revenue Reserve Fund Investment Account.	107	638	..	..	8,50,82,611	..	..	..
Carried over to page 87			40,80,385	22,04,023	33,22,84,510	1,49,16,173	1,62,74,952	2,16,299
			19,72,467	47,13,488	1,12,22,898	70,18,770	30,49,692	6,05,140
			44,57,06,477	57,87,90,496	1,34,87,89,613	91,03,67,653	50,13,03,744	30,45,60,532

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Account		Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Account	Page						
Brought forward from pag 72			Rs. 35,63,37,921	Rs. 14,86,44,065	80,74,04,563	23,87,43,036	23,42,26,666	10,28,92,38,475
			4,64,62,048	3,44,353	45,17,020	2,61,787	3,56,52,393	22,31,35,856
PART III—PUBLIC ACCOUNT—contd.								
5. DEPOSITS AND ADVANCES—								
<i>Deposits bearing Interest—</i>								
Depreciation Reserve Fund—	108		..	..	..	..	..	23,97,770
Irrigation.								
Depreciation Reserve Fund—	108		80,09,307	..	..	..	31,82,917	1,63,39,480
Electricity.								
Deposits of Depreciation Reserve	108	640-	54,31,258	1,36,798	..	..	27,19,377	1,66,41,823
of Government Commercial		645						
Concerns.								
Contingency Reserve Fund—	108		..	..	..	..	..	2,40,815
Electricity.								
Other Deposits	111	650-	..	26,571	4,380	..	..	19,63,274
		653						
Reserve Fund—Transport	108	640-	29,040	..	1,30,275	..	..	10,89,270
<i>Deposits not bearing Interest—</i>		645						
Appropriation for Reduction or								
Avoidance of Debt—								
Sinking Funds	103	628-	88,66,000	40,00,000	..	47,21,351	28,41,510	11,22,64,448
		631						
Other Appropriations	42	310-	..	..	..	..	..	5,59,18,784
		311						
Sinking Fund for Loans	103	628-	..	..	..	..	..	21,236
Granted to Local Bodies.		631						
Sinking Fund Investment	103		83	..	..	..	..	6,44,29,892
Account.								
Famine Relief Fund	102	626-	3,56,615	..	33,55,482	24,36,234	1,29,721	1,96,08,982
		627						
State Road Funds	108	640-	..	..	..	..	..	4,69,64,977
		645						
Debt Redemption and Avoid-	108		..	..	..	..	..	1,48,89,316
ance Fund.								
Revenue Reserve Fund	107		..	..	..	..	..	17,77,227
		638						
Revenue Reserve Fund Invest-	107		..	..	..	..	..	9,59,99,005
ment Account.								
Dangs District Reserve Fund.	108		..	..	..	..	..	34,54,525
Bhavnagar State Multipurpose	108		..	..	..	18,24,162	..	18,24,162
Fund.								
General Police Fund	108		..	..	..	..	..	2,05,536
Pension Equalisation Fund	108		..	..	..	..	..	1,650
Bombay State Milk Fund	108		..	..	..	..	..	98,99,359
Fund for the Development of	108		..	..	..	..	..	1,26,035
Rural Water Supply.								
Fund for Development Schemes	108		..	9,87,312	8,26,223	..	523	69,86,803
Special Development Fund	108		..	..	..	..	..	1,14,65,151
Sugarcane Cess Fund	108		..	..	..	..	..	97,80,317
Village Development Fund	108		..	..	..	..	..	20,05,122
Other Funds of Madhya Bharat	108	640-	..	..	..	..	..	74,24,087
Government.		645						
Railway Reserve Fund, Juna-	108		..	..	..	-18,96,532	..	-18,96,532
gad.								
Magh Mela Fund (Uttar	108		..	..	..	..	..	94,810
Pradesh).								
Industrial Research and De-	108		..	..	..	..	31,000	66,17,592
velopment Fund.								
Local Development Works	108		..	..	..	..	..	43,90,307
Fund.								
Motor Transport Reserve Fund	108		..	..	..	..	..	74,633
Fund for Promotion of Educa-	108		..	..	..	..	..	36,24,000
tion among Educationally								
Backward Classes.								
Hindu Religious and Charitable	108		..	..	..	..	..	21,48,352
Endowment Fund.								
Nazul Fund, Lucknow	108		..	..	..	..	..	1,94,938
Sugar Research and Labour	108		..	..	..	..	..	1,50,000
Housing Fund.								
Fund for Village Reconstruc-	108		..	..	..	..	..	000
tion and Harijan Uplift.								
Fund for the Development of	108		..	..	..	..	..	1,27,500
Hindi and State Languages.								
Publication Fund (Assam)	108		..	..	..	..	..	10,440
			2,26,92,303	51,50,681	43,16,360	70,85,215	89,05,048	51,92,56,085
			4,64,62,048	3,44,353	45,17,020	2,61,787	3,56,52,393	22,31,35,856
			35,63,37,921	14,86,44,065	80,74,04,563	23,87,43,036	23,42,26,666	10,28,92,38,475

GOVERNMENTS for the year ended 31st March 1956—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	Total
	No. of Account.	Page						
			Rs. 37,23,38,330	Rs. 15,96,87,942	Rs. 78,05,47,095	Rs. 27,96,41,235	Rs. 25,82,87,498	Rs. 10,45,51,95,207
Brought forward from page 73			3,24,94,876	1,96,397	18,20,498	1,15,638	3,04,59,436	13,63,23,090
PART III—PUBLIC ACCOUNT—<i>contd.</i>								
S—DEPOSITS AND ADVANCES—								
<i>Deposits bearing Interest—</i>								
Depreciation Reserve Fund— Irrigation.	108		..	..	..	..	..	27,91,483
Depreciation Reserve Fund— Electricity.	108	640- 645	15,50,066	..	..	..	..	26,17,440
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		14,08,373	..	..	..	3,60,967	41,74,466
Other Deposits	111	650- 653	..	5,000	10,496	..	..	31,03,405
Reserve Fund—Transport			..	..	..	..	..	5,92,207
<i>Deposits not bearing Interest—</i>								
<i>Appropriation for Reduction or Avoidance of Debt—</i>								
Sinking Funds	103	628- 631	..	..	..	..	..	4,57,75,510
Other Appropriations	42	310- 311	..	..	..	..	..	19,77,03,700
Sinking Fund Investment Account.	103	628- 631	88,66,083	..	..	47,74,098	..	11,66,84,229
Famine Relief Fund	102	626- 627	3,56,615	..	25,55,698	27,00,000	1,26,788	1,96,72,515
State Road Funds	108		..	..	..	..	..	6,36,40,274
Debt Redemption and Avoid- ance Fund.	108		..	..	..	..	..	1,34,24,155
Dangs District Reserve Fund	108		..	..	..	..	..	3,71,133
Local Development Works Fund	108		..	..	..	..	..	43,90,307
General Police Fund	108		..	..	..	..	..	2,05,536
Pension Equalisation Fund	108		..	..	..	..	..	27,000
Bombay State Milk Fund	108		..	..	..	..	..	86,25,017
Fund for the Development of Rural Water Supply.	108		..	..	..	..	..	500
Fund for Development Schemes.	108		..	50,538	57,118	..	51,37,177	3,82,57,033
Special Development Fund	108		46,59,799	..	..	..	..	1,61,25,799
Sugar Cane Cess Fund	108	640- 645	..	..	..	..	..	50,68,583
Village Development Fund	108		..	..	..	..	..	4,54,096
Magh Mela Fund (Uttar Pradesh)	108		..	..	..	..	..	1,51,993
Industrial Research and Develop- ment Fund.	108		..	..	..	..	2,000	42,26,038
Motor Transport Reserve Fund	108		..	..	..	..	..	58,236
Fund for Promotion of Education among Educationally Backward Classes.	108		..	4,08,906	..	..	..	37,80,743
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	11,65,614
Cultivators' Benefit Fund	108		..	..	..	80,610	..	80,610
Hospital Fund	108		..	350	..	..	..	19,58,070
Nazul Fund, Lucknow.	108		..	..	..	..	..	8,66,200
Sugar Research and Labour Hous- ing Fund.	108		..	..	..	..	..	17,99,339
Fund for Village Reconstruction and Harijan Uplift.	108		..	..	..	..	..	3,64,518
Fund for Development of Hindi and State Languages.	108		..	..	..	..	..	1,54,113
Revenue Reserve Fund Invest- ment Account.	107	638	..	..	..	..	..	8,50,82,611
			1,68,40,936	4,64,794	26,23,312	75,54,708	56,26,932	64,33,99,373
Carried over to page 89			3,24,94,876	1,96,397	18,20,498	1,15,638	3,04,59,436	13,63,23,090
			37,23,38,330	15,96,87,942	78,05,47,095	27,96,41,235	25,82,87,498	10,45,51,95,207

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Account	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 74			3,02,19,589	5,02,84,260	1,55,41,816	8,00,64,869	4,86,59,295	7,35,20,856
PART III PUBLIC ACCOUNT—concl.								
B. DEPOSITS AND ADVANCES—concl.								
Depreciation Reserve Fund-Electricity.	108		..	..	..	..	..	..
Special Reserve Fund-Electricity	108		..	..	..	..	..	..
Depreciation Reserve Fund-Government Presses	108		..	..	..	..	..	..
Deposits of Depreciation Reserve of Commercial Concerns.	108		..	..	..	..	..	..
Zamindari Abolition Fund	108		..	..	..	..	..	..
Nizam Sagar Development Fund	108		..	..	..	..	..	..
Fishermen's Relief Fund	108		..	..	..	..	..	..
Orissa Loan Stipend Fund	108		..	..	..	..	..	..
Special Development and Reserve Funds Mysore.	108	640	..	..	..	..	..	..
Insurance Fund	108	645	..	..	..	..	..	..
Foodgrains Reserve Fund Punjab.	108		..	..	..	..	..	..
Port Reserve Fund	108		..	..	..	..	..	..
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	..
Fire and Flood Emergency Fund.	108		..	..	..	..	..	..
Depreciation Reserve Fund of Water Works.	108		..	..	..	..	..	..
General Reserve Fund for Cooh Behar.	108		..	..	..	..	..	..
Rudrapur Township Development Fund.	108		..	..	..	..	..	..
Bhavsinghji Polytechnic Institute Fund.	108		..	..	..	..	..	..
Deposits of Local Funds	109	644— 649	..	..	..	..	..	..
Civil Deposits	111		..	..	..	..	..	..
Other Accounts	111	650— 653	..	..	..	..	..	..
Other Deposits	111		..	..	..	..	..	..
Advances			..	..	..	..	..	..
Suspense			..	..	..	..	..	..
Miscellaneous			..	..	..	..	..	..
Total			..	..	..	..	..	..
DISBURSEMENTS								
Other Local Remittances			..	..	..	..	..	..
Adjusting Account between central and State Governments.			..	..	..	..	..	..
Adjusting Accounts with Railways.			..	..	..	..	..	..
Inter-State Suspense Account			..	..	..	..	..	..
Total			..	..	..	..	..	..
V—RESERVE BANK DEPOSITS			..	..	..	..	..	..
TOTAL PART III—PUBLIC ACCOUNT			..	..	..	..	..	..
TOTAL STATE RECEIPTS			3,02,19,589	5,02,84,260	1,55,41,816	8,00,64,869	4,86,59,295	7,35,20,856
Opening Balance, 1st April 1956			34,68,384	5,40,105	79,14,796	94,30,678	(a)28,90,036	—6,53,523
GRAND TOTAL			3,36,87,973	5,08,24,365	2,34,56,612	8,94,95,547	5,15,49,331	7,28,67,333

(a) Differs from the last year's closing balance by Rs. 1 due to rounding.

GOVERNMENTS for the year ended 31st March 1956—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Cong	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 75.			2,81,60,485	4,94,71,796	1,85,25,805	7,57,50,759	4,55,36,168	8,05,60,924
PART III PUBLIC ACCOUNT— <i>concl'd.</i>			..	..	..	..	..	..
S. DEPOSITS AND ADVANCES— <i>concl'd.</i>			..	..	..	..	..	..
Depreciation Reserve Fund—Electricity.	108	} 640— 645	..	..	..	..	..	..
Special Reserve Fund—Electricity.	108		..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses.	108		..	..	..	..	..	..
Deposits of Depreciation Reserve of Commercial Concerns.	108		..	..	..	..	..	..
Zamindari Abolition Fund	108		..	..	..	..	..	..
Nizam Sagar Development Fund	108		..	..	..	..	..	..
Fishermen's Relief Fund	108		..	..	..	..	..	..
Oriasa Loan Stipend Fund	108		..	..	..	..	..	..
Postwar Reconstruction and Development Fund.	108		..	..	..	..	..	..
Bhavnagar State Multipurpose Fund.	108		..	..	..	..	..	..
Insurance Fund	108		..	..	..	..	..	..
Port Reserve Fund	108		..	..	..	..	..	..
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	..
Fire and Flood Emergency Fund	108		..	..	..	..	..	..
Depreciation Reserve Fund—Water Works.	108		..	..	..	..	..	..
General Reserve Fund for Cooch Behar.	108		..	..	..	..	..	..
Rudrapur Township Development Fund.	108		..	..	..	..	..	..
Porbandar Water-Supply State Reserve Fund.	108		..	..	..	..	..	..
Deposits of Local Funds	109		644— 649	..	..	..	..	..
Civil Deposits	111		} 650— 653	..	..	..	..	..
Other Accounts	111	..		..	..	..	..
Other Deposits	111	..		..	..	..	..
Advances			..	..	..	..	..
Suspense			..	..	..	..	..
Miscellaneous			..	..	..	..	..
Total			..	..	..	..	..
T. REMITTANCES—								
Other Local Remittances			..	..	..	..	..
Adjusting Account between Central and State Governments.			..	..	..	..	..
Adjusting Account with Railways.			..	..	..	..	..
Inter-State Suspense Account			..	..	..	..	..
TOTAL			..	..	..	..	..
TOTAL PART III—PUBLIC ACCOUNT			..	..	..	..	..
TOTAL STATE DISBURSEMENTS			2,81,60,485	4,94,71,796	1,85,25,805	7,57,50,759	4,55,36,168	8,05,60,924
Closing Balance, 31st March 1956			55,27,488	13,52,569	49,30,807	1,37,44,788	60,13,163	—76,92,591
GRAND TOTAL			3,36,87,973	5,08,24,365	2,34,56,612	8,94,95,547	5,15,49,331	7,28,67,333

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Account	Page						
			Rs. 62,17,97,302	Rs. 30,09,88,915	Rs. 67,67,27,454	Rs. 1,14,88,88,829	Rs. 42,52,72,525	Rs. 86,49,82,067
Brought forward from page 76 . . .			71,10,845	49,47,816	67,14,941	4,07,97,745	68,00,424	1,50,38,582
PART III PUBLIC ACCOUNT—concl'd.			73,09,500	34,43,802	1,51,56,123	18,30,11,732	1,08,32,088	1,20,76,562
S. DEPOSITS AND ADVANCES—concl'd.								
Depreciation Reserve Fund—Electricity.	108		11,08,700	..	..	..	..	87,26,899
Special Reserve Fund—Electricity	108		4,43,500	..	..	..	..	30,28,620
Depreciation Reserve Fund—Government Presses.	108		..	42,164	..	3,59,297	56,101	1,54,686
Deposits of Depreciation Reserve of Commercial Concerns.	108		..	10,50,000	..	5,90,468	..	13,95,477
Zamindari Abolition Fund . . .	108		13,78,909	30,00,000	..	..	..	11,95,403
Nizam Sagar Development Fund	108		..	..	..	..	..	..
Fishermen's Relief Fund . . .	108		..	..	..	6,731	..	..
Orissa Loan Stipend Fund . . .	108		..	..	..	..	..	..
Special Development and Reserve Funds—Mysore.	108		..	..	..	..	..	..
Insurance Fund	108	640—645	3,978	..	..	5,41,168	..	3,304
Foodgrains Reserve Fund—Punjab	108		..	..	..	..	..	..
Port Reserve Fund	108		..	..	..	..	..	..
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	..
Fire and Flood Emergency Fund	108		..	..	..	..	50,000	..
Depreciation Reserve Fund—Water Works.	108		..	..	..	..	..	..
General Reserve Fund for Cooh-Bihar.	108		..	..	..	..	..	..
Rudrapur Township Development Fund.	108		..	..	..	..	..	..
Bhavsinghji Polytechnic Institute Fund.	108		..	..	..	..	..	..
Port Development Fund	108		..	..	..	..	..	..
Deposits of Local Funds	109	644—649	10,57,42,471	3,66,94,689	9,18,64,123	44,53,29,423	5,39,17,261	16,62,10,457
Civil Deposits	111		7,36,93,959	6,27,83,468	8,87,55,764	25,72,66,278	4,71,91,232	21,91,95,270
Other Accounts	111	650—653	16,99,371	74,68,624	25,64,825	30,44,16,192	17,70,146	21,56,884
Other Deposits	111		..	..	..	..	..	..
Advance			54,192	58,31,039	4,14,25,501	3,16,19,439	1,50,33,703	69,05,134
Suspense			25,39,824	37,15,322	3,49,15,082	88,87,163	3,74,94,835	90,13,052
Miscellaneous . . . . .			..	..	..	11,72,26,111	27,06,345	30,94,083
Total			19,39,74,404	12,40,31,108	27,46,81,418	74,04,21,618	16,90,51,711	43,30,65,831
T—REMITTANCES—								
Other Local Remittances . . . . .			..	92,53,777	1,15,56,080	34,49,130	..	1,02,37,126
Adjusting Account between Central and State Governments.			52,92,227	..	..	40,70,550	1,97,607	9,28,929
Adjusting Account with Railways			27,154	2,86,733	1,50,988	..	..	..
Inter-State Suspense Account . . . . .			..	50,105	10,63,090	60,656	..	..
Total			53,19,381	95,92,615	1,27,70,148	75,80,336	1,97,607	1,11,64,055
V—RESERVE BANK DEPOSITS . . . . .			..	1,26,392	..	..	..	..
TOTAL PART III—PUBLIC ACCOUNT			20,64,04,630	13,86,97,931	29,41,66,507	78,87,99,699	17,60,49,742	45,92,68,468
TOTAL STATE RECEIPTS			83,82,01,932	43,96,86,846	97,08,93,961	1,93,76,88,528	60,13,22,267	1,32,42,50,535
Opening Balance			85,86,697	5,06,20,419	9,43,69,101	(a)12,11,44,372	3,88,44,615	6,31,17,861
GRAND TOTAL			83,67,88,629	49,03,07,265	1,06,52,63,062	2,06,88,32,900	64,01,66,882	1,38,73,68,396

(a) Differs from the last year's closing balance of Rs. 10,47,00,539 due to incorporation of preintegration balance of Rs. 1,69,83,833 of merged states in Government Accounts by Correction of opening balance on 1st April, 1955.

GOVERNMENTS for the year ended 31st March 1956—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Account	Page						
			Rs. 64,50,61,774	Rs. 32,54,32,991	Rs. 84,15,15,565	Rs. 1,10,46,43,666	Rs. 42,35,66,375	Rs. 87,69,48,284
Brought Forward from page 77 .			35,51,100	22,57,816	38,32,960	1,99,87,701	37,02,761	93,21,452
PART III—PUBLIC ACCOUNT—<i>concl.</i>			45,04,291	4,50,926	3,91,106	19,11,20,318	3,31,81,999	1,06,63,709
S. DEPOSITS AND ADVANCES—<i>concl.</i>								
Depreciation Reserve Fund—Electricity.	108		12,60,068	..	..	..	..	78,80,459
Special Reserve Fund—Electricity	108		3,49,941	..	..	..	..	30,83,537
Depreciation Reserve Fund—Government Presses.	108		..	47,373	..	2,20,291	9,514	55,933
Deposits of Depreciation Reserve of Commercial Concerns.	108		..	11,51,010	..	71,224	..	20,36,441
Zamindari Abolition Fund	108		..	..	..	..	..	10,87,095
Nizam Sagar Development Fund	108		..	..	..	..	..	..
Fishermen's Relief Fund	108		..	..	..	1,500	..	..
Orissa Loan Stipend Fund	108		..	..	..	..	..	..
Postwar Reconstruction and Development Fund.	108		..	..	2,50,00,000	..	..	..
Bhavnagar State Multipurpose Fund	108	640—	..	..	..	..	..	..
Insurance Fund	108	645	..	..	..	1,99,853	..	8,440
Port Reserve Fund	108		..	..	..	..	..	..
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	..
Fire and Flood Emergency Fund	108		..	..	..	..	60,274	..
Depreciation Reserve Fund—Water Works.	108		..	..	..	..	..	..
General Reserve Fund for Cooch-Bihar.	108		..	..	..	..	..	..
Rudrapur Township Development Fund.	108		..	..	..	..	..	..
Porbandar State Water Supply Reserve Fund.	108		..	..	..	..	..	..
Deposits of Local Funds	109	644—649	9,26,96,871	3,52,52,930	8,51,33,215	45,25,15,455	5,18,12,856	15,60,60,383
Civil Deposits	111		7,38,60,255	5,60,68,784	6,93,62,208	23,97,34,532	4,84,24,315	21,70,26,730
Other Accounts	111	650—	16,32,016	78,04,976	28,05,799	—22,71,20,529	1,20,50,639	36,07,228
Other Deposits	111	653	..	..	..	..	..	..
Advances			9,68,608	58,74,897	1,09,43,064	2,63,47,638	1,54,17,690	1,02,37,438
Suspense			1,40,706	5,35,235	20,97,568	5,41,21,861	21,35,162	599
Miscellaneous			12	..	66,153	..	..	..
Total			17,54,12,768	10,71,86,131	19,57,99,113	73,72,12,143	16,30,92,449	41,26,47,992
T—REMITTANCES—								
Other Local Remittances			1,08,14,161	..	..	..	22,29,634	..
Adjusting Account between Central and State Governments.			..	18,85,105	1,02,39,369	..	..	..
Adjusting Account with Railways			..	..	..	..	..	..
Inter-State Suspense Account			3,67,966	..	..	—74,819	25,765	35
Total			1,11,82,127	18,85,105	1,02,39,369	—74,819	1,27,434	1,412
TOTAL PART III—PUBLIC ACCOUNT			19,01,45,995	11,13,29,052	20,98,71,442	75,71,25,025	16,91,78,043	42,19,70,891
TOTAL STATE DISBURSEMENTS			83,52,07,769	43,67,62,043	1,05,13,87,007	1,86,17,68,691	59,27,44,418	1,29,89,19,175
Closing Balance, 31st March 1956			15,80,860	5,35,45,222	1,38,76,055	19,70,64,209	4,74,22,464	8,84,49,221
GRAND TOTAL			83,67,88,629	49,03,07,265	1,06,52,63,062	2,05,88,32,900	64,01,66,882	1,38,73,68,396

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Account	Page						
			Rs. 36,08,06,926	Rs. 55,67,18,722	Rs. 1,59,98,36,792	Rs. 93,63,15,206	Rs. 41,67,20,728	Rs. 29,65,36,073
Brought forward from page 78			41,65,045	82,08,188	2,07,48,507	1,29,32,559	65,53,679	18,79,924
PART III—PUBLIC ACCOUNT—<i>concl.</i>			48,60,765	78,47,625	17,46,40,943	1,01,98,747	3,32,08,839	85,19,752
S. DEPOSITS AND ADVANCES—<i>concl.</i>								
Depreciation Reserve Fund—Electricity.	108		..	67,88,000	..	..	..	4,35,830
Special Reserve Fund—Electricity	108		..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses.	108		..	2,24,140	3,49,727	20,360	..	54,340
Deposits of Depreciation Reserve of Commercial Concerns.	108		..	16,72,114	79,87,407	..	..	7,82,918
Zamindari Abolition Fund	108		99,11,631	..	88,73,10,509	..	..	..
Nizam Sagar Development Fund	108		..	..	..	..	8,57,100	..
Fishermen's Relief Fund	108		..	..	..	..	..	..
Orissa Loan Stipend Fund	108		3,42,192	..	..	..	..	..
Special Development and Reserve Funds Mysore.	108	640—	..	..	..	..	..	..
Insurance Fund	108	645	..	..	..	..	..	..
Foodgrains Reserve Fund—Punjab	108		..	—89	..	..	..	..
Port Reserve Fund	108		..	..	..	..	..	..
Co-operative Marketing and Agricultural Development Fund.	108		..	..	..	..	1,45,014	..
Fire and Flood Emergency Fund	108		..	..	..	..	..	..
Depreciation Reserve Fund—Water Works.	108		..	..	..	..	80,890	2,63,226
General Reserve Fund for Cooh-Bohar.	108		..	..	..	81,913	..	..
Rudrapur Township Development Fund.	108		..	..	16,415	..	..	..
Bhavsinghji Polytechnic Institute Fund.	108		..	..	..	..	..	..
Port Development Fund	108		..	..	..	..	..	..
Deposits of Local Funds	109	644—649	2,09,04,729	3,18,99,645	10,86,00,848	7,69,29,729	2,42,84,937	42,60,458
Civil Deposits	111		3,66,75,415	16,82,17,525	29,56,64,593	12,53,17,764	5,69,30,253	4,83,92,700
Other Accounts	111	650—653	18,77,310	34,88,596	72,99,400	63,20,645	11,98,898	67,77,621
Other Deposits	111		..	..	..	..	110	..
Advances			64,06,109	1,31,49,172	3,92,240	2,13,52,525	77,59,431	5,04,42,463
Suspense			1,51,64,071	25,82,348	4,19,256	5,68,31,517	30,64,053	3,36,99,312
Miscellaneous			15,00,000	..	18,65,100	..	7,72,06,929	..
			9,76,42,222	23,58,69,076	1,48,45,46,438	29,70,53,200	20,47,36,454	15,36,28,620
T—REMITTANCES								
Other Local Remittances			1,44,71,062	..	1,04,10,316	..	..	..
Adjusting Account between Central and State Governments.			39,52,639	6,85,115	21,31,250	1,43,76,001	1,33,070	..
Adjusting Account with Railway			..	..	..	..	..	..
Inter-State Suspense Account			..	2,11,245	..	..	1,618	..
Total			1,84,23,701	8,96,360	1,25,41,566	1,43,76,001	1,34,888	..
V—RESERVE BANK DEPOSITS—								
TOTAL PART III—PUBLIC ACCOUNTS			12,02,30,968	24,49,73,624	1,51,78,36,511	32,43,61,760	21,14,24,821	15,55,06,544
TOTAL STATE RECEIPTS			48,10,37,894	80,16,92,346	3,11,76,73,303	1,26,06,76,966	62,81,45,549	45,20,44,617
Opening Balance, 1st April 1955			2,84,91,640	9,07,55,620	4,91,47,512	9,05,84,103	5,77,13,098	3,93,75,509
GRAND TOTAL			50,95,29,534	89,24,47,966	3,16,68,20,815	1,35,12,61,069	68,58,58,647	49,14,20,126

GOVERNMENTS for the year ended 31st March, 1956—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Account	Page						
Brought forward from page 79			Rs. 44,57,06,477	Rs. 57,87,90,496	Rs. 1,31,87,89,613	Rs. 91,03,67,552	Rs. 50,13,03,744	Rs. 30,45,60,532
			19,72,467	47,13,488	1,12,22,898	70,18,770	30,49,692	6,05,140
PART III—PUBLIC ACCOUNT—<i>concl.</i>			40,80,385	22,04,023	33,22,84,510	1,49,16,173	1,62,74,952	2,16,299
S. DEPOSITS AND ADVANCES—<i>concl.</i>								
Depreciation Reserve Fund—Electricity.	108		..	1,42,660	..	..	..	..
Special Reserve Fund—Electricity	108		..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses.	108		..	..	1,81,201	87,318	..	..
Deposits of Depreciation Reserve of Commercial Concerns.	108		..	6,954	60,63,240	..	..	24,73,355
Zamindari Abolition Fund	108		46,45,440	..	92,50,03,605	..	..	..
Nizam Sagar Development Fund	108		..	..	..	..	5,08,621	..
Fishermen's Relief Fund	108		..	..	..	..	..	..
Orissa Loan Stipend Fund	108		4,34,103	..	..	..	..	..
Postwar Reconstruction and Development Fund.	108		..	..	..	..	..	..
Bhavnagar State Multipurpose Fund	108	640—645	..	..	..	..	..	..
Insurance Fund	108		..	..	..	..	..	..
Port Reserve Fund	108		..	..	..	..	..	..
Co-operative Marketing and Agricultural Development Fund.	108		..	..	..	..	1,00,050	..
Fire and Flood Emergency Fund	108		..	..	..	..	..	..
Depreciation Reserve Fund—Water Works.	108		..	..	..	..	5,857	..
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	2,57,43,912
General Reserve Fund for Cooch-Bihar.	108		..	..	..	21,43,923	..	..
Rudrapur Township Development Fund.	108		..	..	59,930	..	..	..
Porbandar State Water Supply Reserve Fund.	108		..	..	..	..	..	..
Deposits of Local Funds	109	644—649	1,79,79,906	3,11,22,091	10,41,63,296	7,51,06,005	2,59,34,735	29,72,919
Civil Deposits	111		3,49,30,448	15,29,56,546	25,96,59,736	11,32,24,881	5,45,43,538	6,46,62,571
Other Accounts	111	650—653	18,40,512	21,31,438	47,73,486	63,40,796	11,91,247	65,71,304
Other Deposits	111		..	..	..	..	..	..
Advances			78,53,208	47,59,051	1,67,082	2,91,16,725	35,54,957	37,51,228
Suspense			50,552	4,03,78,953	3,13,22,183	1,18,04,326	50,06,747	19,84,434
Miscellaneous			..	210	..	..	..	3,30,98,306
TOTAL			7,18,14,554	23,37,01,926	1,66,66,78,269	25,27,40,147	10,72,10,704	14,04,74,328
T—Remittances—								
Other Local Remittances			..	47,07,213	..	1,01,97,491	63,23,389	20,03,951
Adjusting Account between Central and State Governments.			..	..	..	..	..	28,55,244
Adjusting Account with Railways			6,97,576	4,38,339	3,49,728	18,324	30,279	80,044
Inter-State Suspense Account			9,626	..	31,252	90,813	..	360
TOTAL			7,07,202	51,45,552	3,80,980	1,03,06,628	63,53,668	49,39,599
TOTAL PART III—PUBLIC ACCOUNT			7,44,94,223	24,35,60,966	1,67,82,82,147	27,00,65,545	11,66,14,664	14,60,19,067
TOTAL STATE DISBURSEMENTS			52,02,00,700	82,23,51,462	3,02,70,71,760	1,18,04,33,198	61,79,17,808	45,06,79,599
Closing Balance, 31st March 1956			—1,06,71,166	7,00,96,504	13,97,49,055	17,08,27,871	6,79,40,839	4,08,40,527
GRAND TOTAL			50,95,29,534	89,24,47,966	3,16,68,20,815	1,35,12,61,069	68,58,58,647	49,14,20,126

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the STATE

RECEIPTS	Details of Subsidiary Accounts		Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 80			35,63,37,921	14,86,44,065	80,74,04,563	23,87,43,036	23,42,26,666	10,28,92,38,475
			4,64,62,048	3,44,353	45,17,020	2,61,787	3,56,52,393	22,31,35,856
			2,16,92,303	51,50,681	43,16,360	70,85,215	89,05,048	51,92,56,085
PART III—PUBLIC ACCOUNT—								
<i>concl'd.</i>								
S. DEPOSITS AND ADVANCES—								
<i>concl'd.</i>								
Depreciation Reserve Fund—Electricity.	108		..	1,79,600	1,68,738	..	..	1,74,07,767
Special Reserve Fund—Electricity	108		..	..	..	..	..	34,72,120
Depreciation Reserve Fund—Government Presses.	108		..	16,400	17,630	..	..	13,24,845
Deposits of Depreciation Reserve of Commercial Concerns.	108		..	..	7,51,503	12,86,992	..	1,55,16,879
Zamindari Abolition Fund	108		29	..	..	..	..	90,27,06,481
Nizam Sagar Development Fund	108		..	..	..	..	..	8,57,100
Fishermen's Relief Fund	108		..	..	..	..	..	6,731
Orissa Loan Stipend Fund	108		..	..	..	..	..	3,42,192
Special Development and Reserve Funds Mysore.	108		27,93,747	..	..	..	..	27,93,747
Insurance Fund	108	640-645	..	..	..	..	1,10,672	6,59,122
Foodgrains Reserve Fund—Punjab	108		..	..	..	..	..	—89
Port Reserve Fund	108		..	..	..	13,04,000	..	13,04,000
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	1,45,014
Fire and Flood Emergency Fund	108		..	..	..	..	..	50,000
Depreciation Reserve Fund—Water Works.	108		..	..	..	—3,201	..	3,40,915
General Reserve Fund for Cooh Behar.	108		..	..	..	..	..	81,913
Rudrapur Township Development Fund.	108		..	..	..	..	..	16,415
Bhavsinghji Polytechnic Institute Fund.	108		..	..	..	11,34,600	..	11,34,600
Port Development Fund	108		..	..	..	1,40,00,000	..	1,40,00,000
Deposits of Local Funds	109	644-649	3,76,04,925	15,20,611	37,37,694	79,39,934	82,26,792	1,22,56,68,726
Civil Deposits	111		7,25,83,360	2,26,08,509	1,73,28,542	8,07,37,667	5,12,41,999	1,72,45,86,298
Other Accounts	111	650-653	1,78,663	12,39,876	1,74,30,832	7,52,763	14,10,254	—24,07,81,484
Other Deposits	111		46,783	..	—26,847	..	..	20,046
Advances			1,42,03,934	7,28,52,298	1,25,37,478	6,25,912	31,99,698	30,37,90,268
Suspense			2,49,317	1,56,00,135	17,46,924	3,11,24,977	38,61,364	26,09,08,602
Miscellaneous			..	..	..	..	..	20,35,98,568
Total			15,03,53,061	11,91,98,160	5,80,08,854	14,59,88,859	7,60,55,827	4,95,92,06,861
T—REMITTANCES—								
Other Local Remittances			14,86,241	..	..	..	93,81,134	7,02,46,866
Adjusting Account between Central and State Governments.			28,377	..	..	33,424	..	3,18,27,189
Adjusting Account with Railways			..	..	..	19,259	685	4,84,819
Inter-State Suspense Account			..	..	..	463	..	13,87,167
Total			15,14,618	..	..	53,146	93,81,819	10,39,46,041
V—RESERVE BANK DEPOSITS								
TOTAL PART III—PUBLIC ACCOUNT			19,83,29,727	11,95,42,513	6,25,25,874	14,63,03,792	12,19,90,039	5,28,64,15,150
TOTAL STATE RECEIPTS			55,46,67,648	26,81,86,578	86,99,30,437	38,50,46,828	35,62,16,765	15,57,56,53,625
Opening Balance. 1st April 1955			6,25,15,420	2,14,23,756	36,08,208	4,27,34,337	5,10,31,219	(a)93,76,53,963
GRAND TOTAL			61,71,83,068	28,96,10,334	87,35,38,645	42,77,81,165	40,72,47,924	16,51,33,07,588

GOVERNMENTS for the year ended 31st March, 1956—*conold.*

DISBURSEMENT	Details of Subsidiary Accounts		Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 81			37,23,38,330	15,96,87,942	78,05,47,095	27,96,41,235	25,82,87,498	19,45,51,95,207
PART III—PUBLIC ACCOUNT— <i>conold.</i>			3,24,94,876	1,96,397	18,20,498	1,15,638	3,04,59,436	13,63,23,090
S. DEPOSITS AND ADVANCES— <i>conold.</i>			1,68,40,936	4,64,794	26,23,312	75,54,708	56,26,982	64,33,99,373
Depreciation Reserve Fund—Electricity.	108		..	..	..	..	..	92,83,187
Special Reserve Fund—Electricity	108		..	..	..	..	..	34,33,478
Depreciation Reserve Fund—Government Presses	108		..	..	..	..	..	6,01,630
Deposits of Depreciation Reserve of Commercial Concerns.	108		..	..	..	33,291	..	1,18,35,515
Zamindari Abolition Fund	108		..	..	..	..	..	93,37,36,140
Nizamsagar Development Fund	108		..	..	..	..	..	5,08,621
Fishermen's Relief Fund	108		..	..	..	..	..	1,500
Orissa Loan Stipend Fund	108		..	..	..	..	..	4,34,103
Postwar Reconstruction and Development Fund.	108	640—	..	..	..	..	..	2,50,00,000
Bhavnagar State Multipurpose Fund	108	645	..	..	..	6,53,701	..	6,53,701
Insurance Fund	108		..	..	..	..	19,915	2,28,208
Port Reserve Fund	108		..	..	..	15,17,055	..	15,17,055
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	1,90,050
Fire and Flood Emergency Fund	108		..	..	..	..	..	60,274
Depreciation Reserve Fund—Water Works.	108		..	..	..	..	..	5,857
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	2,57,43,912
General Reserve Fund for Cooch-Bihar.	108		..	..	..	..	..	21,43,923
Rudrapur Township Development Fund.	108		..	..	..	..	..	59,930
Porbandar State Water Supply Reserve Fund.	108		..	..	..	—21,71,079	..	—21,71,079
Deposits of Local Funds	109	644—	3,98,60,859	12,57,263	19,51,185	58,21,295	73,63,240	1,18,79,04,504
Civil Deposits	111	649	6,95,66,599	2,29,20,656	2,30,00,048	7,48,46,288	4,32,79,337	1,61,80,58,472
Other Accounts	111	650—	2,99,223	26,40,183	1,58,05,108	6,23,978	2,47,406	—15,77,55,190
Other Deposits	111	653	3,863	..	3,30,33,657	..	..	3,30,37,520
Advances			1,34,48,655	8,28,97,966	54,83,650	63,10,392	43,36,410	23,14,68,657
Suspense			4,10,90,590	32,49,853	14,114	1,07,14,933	92,32,909	21,38,80,725
Miscellaneous			44,27,169	..	297	..	..	3,75,92,147
Total			18,55,37,894	11,34,30,715	8,19,11,371	10,59,04,562	7,00,97,149	4,82,08,52,215
T—REMITTANCES—								
Other Local Remittances			..	8,07,060	29,03,533	42,00,274	..	4,41,86,706
Adjusting Account between Central and State Governments.			..	..	..	..	11,94,297	1,61,74,915
Adjusting Account with Railways			2,61,607	..	..	..	..	18,26,878
Inter-State Suspense Account			3,127	..	..	..	179	6,32,169
Total			2,64,734	8,07,060	29,03,533	42,00,274	11,94,476	6,28,19,768
TOTAL PART III—PUBLIC ACCOUNT			21,82,97,504	11,44,34,172	8,66,35,402	11,02,20,474	10,17,51,061	5,01,99,95,073
TOTAL STATE DISBURSEMENT			59,06,35,834	27,41,22,114	86,71,82,497	38,98,61,709	36,00,38,559	15,47,51,90,280
Closing Balance, 31st March 1956			2,65,47,234	1,54,88,220	63,56,148	3,79,19,456	4,72,09,365	1,03,81,17,308
GRAND TOTAL			61,71,83,068	28,96,10,334	87,35,38,645	42,77,81,165	40,72,47,924	16,51,33,97,589

PART I
CONSOLIDATED FUND
(Pages 92 to 596)

Sections A. and AA.—Principal Revenue Heads and Direct Demands on Revenue

Revenue Rs. 8,15,76,93,678

Expenditure

Within the Revenue Account { Rs. 90,95,34,673
(a) 1,500

Outside the Revenue Account Rs. 2,89,86,452

Major Head	No. of Account	Detail of Accounts	Page	Amount of each account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
General	8	Statement of Principal Sources of Ordinary Revenue	95	..	..
"	8-A	Detailed Statement of Assignments, etc.	97	..	..
Customs	9	Receipts	105	1,66,69,62,406	..
"	9-A	Expenditure	107	..	2,56,23,183
Union Excise Duties	10	Receipts	116	1,61,82,19,906	..
" "	10-A	Expenditure	118	..	20,77,29,989
Corporation Tax	11	Receipts	123	36,51,78,957	..
" "	11-A	Expenditure	124	..	81,68,672
Taxes on Income other than Corporation Tax and Estate Duty.	12	Receipts	134	1,39,69,71,118	..
" " "	12-A	Expenditure	136	..	3,18,87,666
Estate Duty	13	Receipts	139	1,74,53,748	..
" "	13-A	Expenditure	140	..	3,90,959
Opium	14	Receipts	142	2,08,67,360	..
"	14-A	Expenditure	142	..	1,55,23,910
Land Revenue	15	Receipts	144	78,88,17,915	..
"	15-A	Expenditure	146	..	25,21,35,342 (a)1,500
State Excise Duties	16	Receipts	149	45,16,16,554	..
"	16-A	Expenditure	151	..	6,16,00,474
Stamps	17	Receipts	156	26,78,95,429	..
"	17-A	Expenditure	158	..	2,40,72,349
Forest	18	Receipts	161	29,55,42,172	..
"	18-A	Expenditure	163	..	14,31,12,183
Registration	19	Receipts	165	4,00,57,320	..
"	19-A	Expenditure	166	..	1,62,71,459
Motor Vehicles Acts	20	Receipts	168	15,93,56,428	..
" "	20-A	Expenditure	170	..	5,91,32,761
Other Taxes and Duties	21	Receipts	176	1,06,87,54,365	..
" "	21-A	Expenditure	178	..	6,38,85,726
		Total		8,15,76,93,678	90,95,34,673 (a)1,500
		Total Expenditure within the Revenue Account . . . . .		..	90,95,34,673 (a) 1,500
Payment of Compensation to land-holders etc. on the abolition of the Zamindari System.	15-B	Capital Expenditure outside the Revenue Account— Expenditure	147	..	2,64,54,181
Capital outlay on Security Printing Press.	17-B	Expenditure	159	..	50,564
Capital outlay on Forest	18-B	Expenditure	164	..	24,81,707
		Total Expenditure outside the Revenue Account . . . . .		..	2,89,86,452

(a) Represents expenditure met out of Contingency Fund.

Sections A. and AA.—Principal Revenue Heads and Direct Demands on Revenue

Section A deals with the principal sources of Central and State revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments of Railways, Irrigation and Posts and Telegraphs is dealt with in separate Sections assigned to those Departments. The arrangement of the heads in this Section follows generally the order of their relative importance as determined by their yield, the Central heads being shown first and the State heads thereafter.

Statement of Principal Sources of Ordinary Revenue

This Statement brings out the net Revenue for the whole of India under the principal sources of ordinary revenue and exhibits the incidence upon each area of 1,000 square miles and each 1,000 of population.

2. It includes all the heads under "Principal Heads of Revenue" except "Opium", which is not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.

3. The Customs and Union Excise figures are shown in lump for the whole of India as the revenue brought to account under these heads in each State does not represent the collections from the people of that State only.

2. Section AA deals with the capital expenditure incurred in Revenue Departments for improvement or development of revenue sources such as Forests. It includes the capital major heads "65—Payment of compensation to Land-holders, etc. on the abolition of the Zamindari System" and "66—Capital outlay on the Security Printing Press" for record of the capital invested in the Security Printing Press established for the manufacture of stamps in India.

Customs Revenue is collected mainly in seaport towns, while Union Excise Duties are collected in the States where the excisable articles are manufactured, but the taxes so levied are met by the consuming public in the whole of India.

4. The receipts shown under each head represent *net* collection after deduction of refunds. Assignments of Land Revenue and Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue, are also deducted from the total receipts so as to deduce the *net* revenue under each head.

No. 8—STATEMENT of PRINCIPAL SOURCES of ORDINARY

	Customs	Union Excise Duties	Corporation Tax	Taxes on Income other than Corporation Tax and Estate Duty	Estate Duty	Land Revenue	State Excise Duties	Stamps	Forest	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
India General (a)	1,19,457	—1,03,24,585	— 1,253	1,25,881	1,67,709	82,875	86,32,845	1
Ajmer	16,063	6,61,704	5,000	4,10,414	51,69,739	4,61,274	1,78,497	2
Bhopal	27,762	18,37,830	..	53,53,740	17,50,366	3,16,365	28,15,314	3
Cooch	3,34,085	33,02,348	..	6,02,203	11,27,514	2,59,635	43,46,634	4
Delhi	62,65,976	4,33,38,255	(g)	53,79,666	1,21,90,463	75,15,129	1,551	5
Himachal Pradesh	1,71,615	2,000	18,89,876	16,96,200	4,40,311	84,16,441	6
Vindhya Pradesh	8,70,081	..	1,13,55,258	33,15,458	7,70,676	97,95,263	7
Andhra	21,93,578	1,79,77,687	33,395	4,97,70,164	9,60,466	1,99,93,213	52,33,157	8
Assam (b)	—5,03,853	2,04,22,088	6,231	2,30,53,737	1,99,23,122	36,62,426	98,02,491	9
Bihar	63,56,493	2,73,56,221	40,660	5,28,74,901	4,57,58,177	2,09,75,449	89,78,905	10
Bombay	9,43,11,041	48,84,78,381	71,87,279	7,73,77,619	76,06,346	6,04,27,332	3,62,06,776	11
Madhya Pradesh	69,26,809	3,73,24,712	2,81,459	4,53,47,819	2,07,80,669	1,02,64,569	4,85,13,272	12
Madras (c)	2,67,97,285	12,44,71,534	12,16,900	4,34,49,670	28,62,439	3,59,62,517	1,78,53,738	13
Orissa	2,36,415	64,50,031	13,230	1,23,93,765	1,42,88,632	47,10,700	1,58,65,683	14
Punjab (d)	20,49,935	1,95,41,073	1,31,064	1,82,04,460	2,89,86,619	87,81,411	51,36,862	15
Uttar Pradesh	46,03,666	5,51,61,143	34,23,622	19,61,13,914	5,81,87,504	2,80,31,193	3,95,72,985	16
West Bengal	19,82,78,702	41,82,25,477	30,73,347	3,89,85,437	5,04,15,988	3,03,54,467	1,00,86,932	17
Hyderabad	14,40,645	1,86,48,759	3,93,922	4,90,67,770	7,23,65,326	52,00,215	1,30,07,422	18
Madhya Bharat	17,33,719	88,11,669	24,429	4,26,26,320	1,63,10,462	33,76,845	91,07,436	19
Mysore	38,63,560	2,16,47,189	4,37,741	1,79,91,241	1,81,41,169	68,02,743	1,27,67,045	20
P.E.P.S.U.	—1,67,755	67,84,755	19,122	91,80,673	2,41,06,521	24,98,166	11,87,335	21
Rajasthan	24,53,076	2,91,61,258	8,31,592	5,01,43,245	2,68,40,239	60,33,200	56,43,087	22
Saurashtra (d)	11,52,536	1,52,85,049	2,02,490	3,01,51,059	10,32,976	26,12,771	6,46,170	23
Travancore-Cochin	66,79,763	3,63,66,794	1,31,518	69,69,083	1,96,30,400	80,69,947	2,17,46,331	24
Total	36,51,78,957	1,39,69,71,118	1,74,53,748	78,88,17,915	45,16,16,554	26,78,95,429	29,55,42,172	25
Customs	1,66,69,62,406	..	..	..	..	..	..	..	..	26
Union Excise Duties	..	1,45,25,20,906	..	..	..	..	..	..	..	27
Total Revenue	1,66,69,62,406	(f) 1,45,25,20,906	36,51,78,957	1,39,69,71,118	1,74,53,748	78,88,17,915	45,16,16,554	26,78,95,429	29,55,42,172	28
Revenue per 1000 Square Miles.	14,19,899	12,37,241	3,11,055	11,89,924	14,867	6,71,906	3,84,682	2,28,190	2,51,739	29
Revenue per 1000 of Population.	4,421·2	3,852·4	668·5	3,705·1	46·3	2,092·1	1,137·8	710·5	783·8	30

(a) Comprises Andaman and Nicobar Islands.

(b) Includes Manipur and Tripura.

(c) Includes Bilaspur.

(d) Includes Kutch.

(e) Includes Pondicherry.

(f) Differs from the corresponding amount in Account No. 10 as it does not include the receipts adjusted in the State's books on account of their share of Union Excise Duties.

(g) Rs. 24,000 assigned to Delhi State has not been adjusted during the year.

REVENUE for the year ended 31st March, 1956

Item No.	Registration	Receipts under Motor Vehicles Acts	Other Taxes and Duties	Total	Deduct Assignments, Compensations, etc.	Net Revenue	Area (in thousands of square miles)	Population in thousands	Net Revenue per 1,000 Square Miles	Net Revenue per 1,000 of Population
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
1	1,458	9,090	71,033	-11,15,490	..	-11,15,490	3	30	..	..
2	24,344	2,54,000	4,03,827	55,84,912	46,737	55,38,175	2	750	27,69,087	7,384
3	32,561	3,86,007	1,61,747	1,26,81,742	9,53,222	1,17,28,520	7	880	16,75,503	13,328
4	34,523	5,64,946	3,65,797	1,09,34,685	68,003	1,08,66,682	2	260	54,33,341	41,795
5	6,29,276	2,19,949	2,07,60,658	9,63,00,923	13,31,775	9,49,69,148	1	2,180	9,49,69,148	43,564
6	24,462	27,513	1,25,753	1,27,94,171	19,720	1,27,74,451	11	990	11,61,314	12,903
7	54,768	7,28,593	24,18,212	2,93,08,309	66,938	2,92,41,371	24	3,660	12,18,390	7,989
8	37,43,888	1,79,08,277	4,30,93,374	16,09,12,199	1,37,27,666	14,71,84,533	64	21,740	22,99,758	6,770
9	6,91,318	39,97,390	3,68,21,779	12,38,76,729	4,12,595	12,34,64,134	98	11,070	12,59,838	11,153
10	49,68,778	4,85,487	4,70,09,813	21,48,04,884	2,18,869	21,45,86,015	70	41,930	30,65,514	5,118
11	32,62,937	2,78,70,044	31,98,71,987	1,12,25,99,742	1,35,04,996	1,10,90,94,746	111	39,340	99,91,845	28,193
12	20,21,708	49,70,236	3,74,06,968	21,38,38,221	40,07,501	20,98,30,720	130	21,980	16,14,082	9,546
13	69,66,225	4,00,86,682	12,48,46,822	42,45,13,812	2,22,67,651	40,22,46,161	61	37,870	65,94,199	10,622
14	11,79,107	40,20,248	1,52,75,970	7,34,33,731	13,23,400	7,21,10,381	60	15,030	12,01,840	4,798
15	14,27,080	36,82,413	4,15,22,507	12,87,65,424	47,718	12,87,17,706	37	12,990	34,78,857	9,909
16	30,31,824	1,18,50,841	10,95,10,808	51,04,87,499	34,70,938	50,70,16,561	113	66,340	44,86,872	7,643
17	51,21,423	1,26,30,895	12,62,41,540	89,34,14,208	18,09,353	89,16,04,855	31	26,210	2,87,61,447	34,018
18	7,78,114	24,91,501	3,49,57,409	19,83,51,083	61,25,334	19,22,25,749	82	19,760	23,44,216	9,728
19	3,42,775	27,30,110	1,52,41,826	10,03,05,591	79,818	10,02,25,773	47	8,310	21,32,463	12,061
20	12,29,320	95,90,194	2,63,64,495	11,88,34,697	32,01,188	11,56,33,509	33	10,760	35,04,046	10,747
21	3,84,037	3,74,237	1,00,03,488	5,43,70,579	..	5,43,70,579	10	3,550	54,37,057	15,316
22	5,61,982	40,51,768	1,52,40,686	14,09,69,133	1,44,987	14,08,24,146	130	16,230	10,83,263	8,677
23	10,05,563	18,85,048	1,58,63,078	6,98,36,740	95,99,965	6,02,36,775	38	5,020	15,85,178	11,999
24	25,39,849	85,40,959	2,51,65,788	13,58,40,432	17,38,944	13,41,01,488	9	10,160	1,49,00,165	13,199
25	4,00,57,320	15,93,56,428	1,06,87,54,365	4,85,16,44,006	8,41,67,318	4,76,74,76,688	1,174	3,77,040	40,60,883	12,644
26	..	..	..	1,66,69,62,406	7,946	1,66,69,54,460	..	..	..	..
27	..	..	..	1,45,25,20,906	..	1,45,25,20,906	..	..	..	..
28	4,00,57,320	15,93,56,428	1,06,87,54,365	7,97,11,27,318	8,41,75,264	7,88,69,52,054	1,174	3,77,040	67,18,017	20,918
29	34,120	1,35,738	9,10,353	..	..	67,18,017	..	..	..	..
30	160.2	422.7	2,834.6	..	..	20,918.1	..	..	..	..

No. 8-A—DETAILED STATEMENT of ASSIGNMENTS.

	India General	Ajmer	Bhopal	Coorg	Delhi
	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and compensations under Land Revenue, State Excise Duties and Motor Vehicles Acts <i>vide</i> Account Nos. 15-A, 16-A and 20-A	..	5,000	9,53,222	34,800	13,31,775
Allowances to District and Village Officers <i>vide</i> Account No. 15-A.	..	(a) 41,737	..	33,203	..
Total	..	46,737	9,53,222	68,003	13,31,775

No. 8-A—DETAILED STATEMENT of ASSIGNMENTS.

	Brought Forward	Madras	Orissa	Punjab	Uttar Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and compensations under Land Revenue, State Excise Duties and Motor Vehicles Acts <i>vide</i> Accounts Nos. 15-A, 16-A and 20-A.	1,05,63,911	85,25,539	5,01,160	47,718	31,12,086
Allowances to District and Village Officers <i>vide</i> Account No. 15-A.	2,37,94,111	(b) 1,37,42,112	(b) 8,22,240	..	(c) 3,58,852
Total	3,43,58,022	2,22,67,651	13,23,400	47,718	34,70,938

(a) Represents District charges on account of Ajmer Kanungoes.

(b) Represents allowances to District and Village Officers classified under "25—General Administration—District Administration—Other Establishments."

(c) Represents allowances and honoraria paid to officers and establishment of the Panchayat Raj Department in Uttar Pradesh classified under "25—General Administration—District Administration—Other Establishments".

COMPENSATIONS etc. included in Account No. 8

Himachal Pradesh	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Carried Over
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	66,938	33,52,110	4,12,595	2,18,869	41,24,542	64,060	1,05,63,911
19,720	..	(b) 1,03,75,556	..	..	(b) 93,80,454	(b) 39,43,441	2,37,94,111
19,720	66,938	1,37,27,666	4,12,595	2,18,869	1,35,04,996	40,07,501	3,43,58,022

COMPENSATIONS etc., included in ACCOUNT No. 8

West Bengal	Hyderabad	Madhya Bharat	Mysore	Rajasthan	Saurashtra	Travancore-Cochin	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18,09,353	89,065	79,818	32,01,188	1,44,987	91,53,235	17,38,944	3,89,67,004
..	60,36,269	..	..	..	(b)4,46,730	..	4,52,00,314
18,09,353	61,25,334	79,818	32,01,188	1,44,987	95,99,965	17,38,944	8,41,67,318

I and 1—Customs

REVENUE

The great bulk of the Customs revenue is made up of—

- (a) Import Duties,
- (b) Export Duties,

the duties being credited under three distinct sub-heads in the accounts, 'Sea Customs,' 'Land Customs' and 'Air Customs'. Land Customs consist of duty levied on exports or imports by land between any territory declared under Section 5 of the Indian Tariff Act, 1934, to be "foreign territory" and India, and forms but a comparatively small fraction of the total revenue. Customs duties collected on consignments, imported into or exported from India, by air, are recorded under the sub-head 'Air Customs'. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue while licence duty for sale of foreign liquors is treated as 'State Excise'.

2. A portion of the import duty on motor spirit is ear-marked for credit to the 'Central Road Fund', *vide*, explanatory note on page 636.

3. Export duties on Coffee, Agricultural Produce and Mica are in the nature of cesses imposed for certain specific purposes. They do not, therefore, form part of general revenues, but are either made over, *less* cost of collection, to the appropriate statutory bodies concerned (*i.e.*, the Indian Coffee Market Expansion Board and the Indian Council of

Agricultural Research), or credited likewise to the appropriate fund concerned (*i.e.*, the Mica Mines Labour Welfare Fund).

4. The various articles on which duties were levied during 1955-56 are set forth in Account No. 9, together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. For details of customs duties levied during 1955-56, see Schedules I and II to the Indian Tariff Act, 1934, and the Finance Act, 1955.

5. The share of the net proceeds of Export Duties assigned to Provinces was shown up to 1949-50, as reduction of revenue of the Central Government in Account No. 9. Since 1950-51, the States of Assam, Bihar, Orissa and West Bengal receive grants-in-aid under Article 273 of the Constitution in lieu of assignment of any share of the net proceeds in each year of export duty on jute and jute products. Such grants-in-aid are exhibited in Account No. 88.

EXPENDITURE

6. The expenditure incurred is on account of establishments engaged in the collection of revenue and payments as compensations and assignments. Besides the above, certain payments on account of sea and land customs charges, initially borne by the Union Excise Department, are also made to that department by debit to the major head '1—Customs' with a *per contra* credit under the major head '2—Union Excise Duties.'

No. 9—ACCOUNT of CUSTOMS REVENUE

	Gross				Item No.
	Andhra	Bombay	Madras	West Bengal	
	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT					
SEA CUSTOMS					
Imports					
<i>I—Revenue Duties</i>					
Ale, beer, porter, cider and other fermented liquors	19,211	11,29,019	4,81,517	33,92,046	1
Spirits and liquors	1,37,596	77,64,577	30,47,991	87,63,416	2
Wines	8,593	2,28,872	1,14,392	3,43,169	3
Spices . . . . .	..	98,36,384	12,48,311	13,37,987	4
Tobacco	215	55,34,225	27,73,175	1,12,01,340	5
Kerosene oil	25,12,426	1,30,21,875	1,17,65,387	2,30,96,471	6
Motor spirit	23,27,594	2,01,59,199	53,74,147	3,40,86,751	7
Oil, batching, fuel and lubricating	3,87,970	55,96,631	23,07,865	80,99,758	8
Cotton—Raw . . . . .	..	1,324	..	..	9
Boots and shoes . . . . .	..	56,374	280	5,074	10
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof.	4,884	5,50,06,674	1,65,96,108	3,08,34,004	11
Electric lighting bulbs . . . . .	..	30,09,033	10,52,672	9,51,462	12
Wireless reception instruments and apparatus	89,776	36,83,644	4,41,423	30,86,158	13
Dyes derived from coal-tar and coal-tar derivatives . . . . .	..	1,56,02,073	10,68,339	4,60,393	14
Machinery	9,69,308	3,68,19,799	98,26,528	2,89,35,748	15
Iron and steel	4,42,364	2,12,29,426	56,23,268	2,14,58,983	16
Gold bullion and coin and sheets and plates not further manufactured. . . . .	..	24,624	2,061	2,533	17
Silver bullion, coin, sheets, plates and other manufactures . . . . .	..	13,037	284	1,783	18
Metals other than iron and steel, silver and block tin	461	8,69,261	74,619	6,17,484	19
Railway plant and rolling stock	80,60,782	17,76,143	52,52,695	49,28,191	20
Wood pulp, paper and stationery . . . . .	..	2,45,97,933	58,11,628	83,76,147	21
Artificial silk yarn and thread . . . . .	..	4,46,43,820	63,12,652	45,94,348	22
Cotton yarn and thread, cotton fabrics and cotton hosiery . . . . .	..	57,14,771	6,99,287	24,84,270	23
Cinematograph films . . . . .	..	44,35,187	12,41,050	3,92,172	24
Portland cement excluding white portland cement . . . . .	..	12	..	2,715	25
Pneumatic rubber tyres and tubes . . . . .	..	8,55,760	630	3,60,356	26
Toys games and sports goods	27	9,71,559	4,76,633	3,18,655	27
Betelnuts . . . . .	..	2,71,32,614	1,05,65,902	3,61,31,456	28
Sugar . . . . .	..	..	..	..	29
All other articles	16,42,194	24,70,32,164	5,55,94,180	13,59,60,215	30
Total I—Revenue Duties	1,66,03,401	55,67,46,014	14,77,53,024	37,02,23,085	31
Carried over	1,66,03,401	55,67,46,014	14,77,53,024	37,02,23,085	32

for the year ended 31st March, 1956

Receipts				Total Gross Receipts	Refunds	Drawbacks and Ex-Gratia Payments	Not Receipts
Item No.	Saurashtra	Travancore-Cochin	Other areas				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	37,638	2,97,536	..	53,56,967	1,482	..	53,55,485
2	8,648	7,51,885	..	2,04,74,113	24,094	..	2,04,50,019
3	..	42,572	..	7,37,598	10,349	981	7,26,268
4	15,377	8,542	..	1,24,46,601	72,087	..	1,23,74,514
5	132	1,36,996	(a)4,95,817	2,01,41,900	37,704	401	2,01,03,795
6	51,33,816	65,57,224	..	6,20,87,199	1,13,166	380	6,19,73,653
7	71,60,393	60,54,000	..	7,51,62,084	18,92,431	25,27,086	7,07,42,568
8	26,76,486	14,53,889	..	2,05,22,599	4,76,201	16,392	2,00,30,006
9	..	..	..	1,324	355	12,428	-11,459
10	..	..	..	61,728	50	..	61,678
11	12,230	55,973	..	10,25,09,873	18,92,574	67,028	10,05,50,271
12	18,476	5,389	..	50,37,032	12,751	178	50,24,103
13	575	1,15,048	..	74,16,624	14,694	11,771	73,90,159
14	..	4,094	..	1,71,34,899	81,104	..	1,70,53,795
15	7,67,689	9,73,453	..	7,82,92,525	12,58,450	46,173	7,69,87,902
16	5,70,581	11,75,101	..	5,04,99,723	6,83,171	7,799	4,98,08,753
17	250	..	..	29,468	4,224	..	25,244
18	..	1,030	..	16,134	..	..	16,134
19	..	23,37,799	..	38,99,624	1,71,633	84,149	36,43,842
20	91,06,304	..	..	2,91,24,115	6,84,725	..	2,84,39,390
21	70,938	4,76,676	..	3,93,33,322	3,41,846	14,732	3,89,76,744
22	6,92,264	..	..	5,62,43,084	1,12,447	483	5,61,30,154
23	330	1,68,821	..	90,67,479	43,162	83,910	89,40,407
24	..	..	..	60,68,409	24,205	72,802	59,71,402
25	..	..	..	2,727	..	..	2,727
26	63	11,579	..	12,28,388	5,810	..	12,22,578
27	1,25,784	322	..	18,92,980	3,453	..	18,89,527
28	..	381	..	7,38,30,353	36,377	..	7,37,93,976
29	..	49,65,306	..	49,65,306	..	..	49,65,306
30	93,71,554	1,08,68,504	(b)1,01,70,896	47,06,39,707	88,07,840	12,82,223	46,05,49,644
31	3,57,69,528	3,64,62,120	1,06,66,713	1,17,42,23,885	1,68,06,385	42,28,915	1,15,31,88,585
32	3,57,69,528	3,64,62,120	1,06,66,713	1,17,42,23,885	1,68,06,385	42,28,915	1,15,31,88,585

(a) Represents receipts in Bihar Rs. 4,95,706 and Mysore Rs. 111.

(b) Represents receipts in India General Rs. 1,01,70,563; Mysore Rs. 298 and Madhya Bharat Rs. 35.

A. and AA. -- Principal Revenue Heads, etc.

No. 9—ACCOUNT of CUSTOMS REVENUE

	Gross				Item No.
	Andhra	Bombay	Madras	West Bengal	
	Rs.	Rs.	Rs.	Rs.	
Brought forward	1,66,03,401	55,67,46,014	14,77,53,024	37,02,23,085	1
<i>SEA CUSTOMS—contd.</i>					
<i>IMPORTS—contd.</i>					
<i>II—Protective Duties</i>					
Heavy chemicals	2,959	46,57,511	8,67,774	54,21,592	2
Iron and steel	..	14,76,800	1,95,222	9,59,956	3
Metals other than iron and steel	..	51,50,530	13,74,528	60,19,068	4
Raw silk	..	16,01,217	18,97,812	2,30,565	5
Silk yarn and thread	..	4,54,280	1,48,639	15,934	6
Silk fabrics	..	1,25,033	..	4,426	7
Artificial silk fabrics	..	1,26,34,517	7,83,799	28,85,418	8
Fabrics of artificial silk mixed with other materials	..	4,23,572	2,241	50,711	9
Other textile manufactures	..	6,04,013	1,272	1,44,697	10
Sewing machines and parts thereof	..	..	36,145	1,73,721	11
Cycles (other than motor cycles) and parts thereof	60	1,02,94,228	36,31,547	77,58,073	12
Hurricane lanterns	..	5,782	571	389	13
Coated abrasives	262	1,04,136	39,674	62,568	14
Preserved fruit and fruit products	2,001	1,37,030	77,719	2,34,563	15
Cocoa and chocolates other than confectionery	..	1,62,090	15,091	16,136	16
Machinery	2,184	38,36,783	16,13,733	16,45,425	17
Batteries for motor vehicles	..	92,660	5,354	5,305	18
All other articles	..	1,66,68,561	27,27,142	55,25,288	19
Total II—Protective Duties	7,466	5,84,28,743	1,34,18,263	3,11,53,835	20
<i>III—Duties on American Disposals</i>					
American Disposals	..	..	..	..	21
TOTAL IMPORTS	1,66,10,867	61,51,74,757	16,11,71,287	40,13,76,920	22
Carried over	1,66,10,867	61,51,74,757	16,11,71,287	40,13,76,920	23

for the year ended 31st March, 1956—*contd.*

Receipts

Item No.	Saurashtra	Travancore-Cochin	Other areas	Total Gross Receipts	Refunds	Drawbacks and Ex-Gratia Payments	Net Receipts
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,57,69,528	3,64,62,120	1,06,66,713	1,17,42,23,885	1,68,06,385	42,28,915	1,15,31,68,585
2	7,439	1,66,049	..	1,11,23,324	29,158	..	1,10,94,166
3	158	6,960	..	26,39,096	918	186	26,37,992
4	1,515	1,45,058	..	1,26,90,699	1,64,225	1,49,567	1,23,76,907
5	..	..	..	37,29,594	4,259	..	37,25,335
6	..	..	..	6,18,853	1,339	..	6,17,514
7	172	..	..	1,29,631	435	..	1,29,196
8	2,20,258	1,94,658	..	1,67,18,650	15,219	..	1,67,03,431
9	..	156	..	4,76,680	..	..	4,76,680
10	6	..	..	7,49,988	1,203	..	7,48,785
11	..	5,993	..	2,15,859	..	..	2,15,859
12	16,642	73,256	..	2,17,73,806	66,384	62	2,17,07,380
13	..	..	..	6,742	..	..	6,742
14	237	310	..	2,07,187	77	1,593	2,05,517
15	953	7,767	..	4,60,033	2,717	..	4,57,316
16	..	..	..	1,93,317	..	..	1,93,317
17	12,818	..	..	71,10,943	1,63,867	..	69,47,076
18	..	1,432	..	1,04,751	360	..	1,04,391
19	2,774	2,38,330	..	2,51,62,095	57,200	6,694	2,50,98,201
20	2,62,972	8,39,969	..	10,41,11,248	5,07,361	1,58,102	10,34,45,786
21	..	..	(a) 14,92,746	14,92,746	14,916	..	14,77,830
22	3,60,32,500	3,73,02,089	1,21,59,459	1,27,98,27,879	1,73,28,662	43,87,017	1,25,81,12,200
23	3,60,32,500	3,73,02,089	1,21,59,459	1,27,98,27,879	1,73,28,662	43,87,017	1,25,81,12,200

(a) Adjusted in the books of the Chief Pay and Accounts Officer, Food, Rehabilitation and Supply, New Delhi.

No. 9— ACCOUNT of CUSTOMS REVENUE

	Gross				Item No.
	Andhra	Bombay	Madras	West Bengal	
	Rs.	Rs.	Rs.	Rs.	
Brought forward	1,66,10,867	61,51,74,757	16,11,71,287	40,13,76,920	1
SEA CUSTOMS—concl'd.					
EXPORTS					
Jute—					
(i) Raw	..	..	..	..	2
(ii) Manufactured	1,05,741	2,17,718	..	3,94,95,472	3
Rice	39,579	2,28,430	65,213	1,91,172	4
Coir Cess	1,011	3,646	..	525	5
Groundnut oil cake	..	1,81,99,060	..	9,20,372	6
All other oil cake	..	..	..	7,11,826	7
Iron and steel sheets	..	170	..	47,943	8
Agricultural produce cess	8,14,072	15,66,816	9,33,853	5,45,101	9
Mica	..	175	4,01,208	16,72,741	10
Raw cotton and cotton waste	1,22,334	6,84,20,486	22,78,027	8,65,209	11
Tea	..	69,01,204	40,30,905	12,42,32,750	12
Tea cess	..	5,14,620	1,81,669	1,47,70,103	13
Coffee	..	3,618	8,91,806	4	14
Cotton cloth	..	80,47,431	7,00,688	46,861	15
Manganese ore	9,08,636	9,013	12,037	18,224	16
Black pepper	..	1,70,544	30,623	1,748	17
Oils and oil seeds	6,61,549	2,01,41,940	98,08,675	8,08,885	18
Cigars and cheroots	77	..	1,563	..	19
Raw wool	..	..	..	..	20
All other articles	1,47,134	..	8,72,422	..	21
TOTAL EXPORTS	28,00,133	12,44,24,871	2,02,08,689	18,43,29,939	22
Miscellaneous	51,584	34,61,554	12,69,459	26,01,069	23
TOTAL SEA CUSTOMS	1,94,62,584	74,30,61,182	18,26,49,435	58,83,07,928	24
LAND CUSTOMS					
Western Pakistan Frontier	..	..	..	..	25
Eastern Pakistan Frontier	..	..	..	17,87,860	26
French and Portuguese India	..	17,33,414	4,69,598	..	27
Other Frontiers	..	..	..	..	28
TOTAL LAND CUSTOMS	..	17,33,414	4,69,598	17,87,860	29
AIR CUSTOMS	..	1,85,00,614	14,11,299	..	30
GROSS RECEIPTS	1,94,62,584	76,32,95,210	18,45,30,332	59,00,95,788	31
Refunds	5,69,143	86,69,053	71,23,287	1,06,45,170	32
Drawbacks and Ex-gratia Payments	..	27,47,784	5,63,191	12,83,361	33
Net Receipts of the Central Government under Customs	1,88,93,441	75,18,78,373	17,68,43,854	57,81,67,257	34

(a) Represents receipts in Punjab; Rs. 1,46,657 and Mysore; Rs. 4,825.

(b) Represents receipts in India General; Rs. 6,47,826, Hyderabad; Rs. 81,641, and Mysore; Rs. 11,219.

(c) Represents receipts in India General; Rs. 9,51,378, Punjab; Rs. 84,26,727; and Rajasthan; Rs. 67,204.

(d) Represents receipts in Assam; Rs. 2,98,107 and Bihar; Rs. 44,168.

(e) Represents receipts in Assam.

for the year ended 31st March, 1956—concl'd.

Receipts

Item No.	Saurashtra	Travancore-Cochin	Other areas	Total Gross Receipts	Refunds	Drawbacks and Ex-Gratia Payments	Net Receipts
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,80,32,500	3,73,02,089	1,21,59,459	1,27,98,27,879	1,73,28,662	43,87,017	1,25,81,12,200
2	..	..	..	..	..	..	..
3	87	162	..	3,98,19,180	4,79,352	..	3,93,39,828
4	..	..	..	5,24,394	28,432	..	4,95,962
5	..	4,89,146	..	4,94,328	20,663	..	4,73,665
6	45,16,394	..	..	2,36,35,826	3,18,402	..	2,33,17,424
7	3,692	..	..	7,15,518	35,692	..	6,79,826
8	..	..	..	48,113	1,64,931	..	-1,16,818
9	2,01,357	9,77,142	..	50,38,341	1,56,141	21	48,82,179
10	..	..	..	20,75,127	10,555	..	20,64,572
11	27,90,425	27,62,830	..	7,72,39,311	6,25,493	1,00,120	7,65,13,698
12	4	2,75,26,449	(a) 1,51,482	16,28,42,794	64,15,769	1,26,708	15,63,00,317
13	..	..	..	1,54,66,392	2,65,272	..	1,52,01,120
14	..	58,201	..	9,53,629	31,976	..	9,21,653
15	2,012	7,376	..	88,04,368	72,539	1,317	87,30,512
16	..	..	..	9,47,910	4,10,270	..	5,37,640
17	..	21,24,342	..	23,27,257	78,932	..	22,48,325
18	17,05,504	1,83,480	..	3,33,10,033	2,75,782	..	3,30,34,251
19	..	..	..	1,640	..	..	1,640
20	6,835	..	..	6,835	3,838	..	2,997
21	23,05,295	1,287	..	33,26,138	561	..	33,25,577
22	1,15,31,605	3,41,30,415	1,51,482	37,75,77,134	93,94,600	2,28,166	36,79,54,368
23	1,82,190	1,95,641	(b) 7,40,686	85,02,183	10,90,546	12,907	73,98,730
24	4,77,46,295	7,16,28,145	1,30,51,627	1,66,59,07,196	2,78,13,808	46,28,090	1,63,34,65,298
25	..	..	(c) 94,45,309	94,45,309	45,351	..	93,99,958
26	..	..	(d) 3,42,275	21,30,135	1,29,470	..	20,00,665
27	1,093	..	..	22,04,105	37,086	..	21,67,019
28	..	..	(e) 52,427	52,427	41,489	..	10,938
29	1,093	..	98,40,011	1,38,31,976	2,53,396	..	1,35,78,580
30	..	..	(f) 6,615	1,99,18,528	..	..	1,99,18,528
31	4,77,47,388	7,16,28,145	2,28,98,253	1,69,96,57,700	..	..	..
32	1,78,594	7,55,549	(g) 1,26,408	..	2,80,67,204	..	..
33	9,169	4,309	(h) 20,276	..	..	46,28,090	..
34	4,75,59,625	7,08,68,287	2,27,51,569	..	..	..	1,66,69,62,406

(f) Represents receipts in India General; Rs. 676 and Rajasthan; Rs. 5,939.

(g) Represents refunds in India General; Rs. 22,408; Chief Pay and Accounts Officer Food, Rehabilitation and Supply Rs. 14,916; Assam; Rs. 50,252; Bihar; Rs. 15; Punjab; Rs. 37,757; Mysore; Rs. 430 and Rajasthan; Rs. 630.

(h) Represents Drawbacks and Ex-gratia Payments in India General; Rs. 735 and Mysore; Rs. 19,541.

A. and AA.—Principal Revenue Heads. etc.

	India General	Andhra	Assam	Bihar	Bombay	Madras	Punjab	West Bengal	Rajasthan	Saurashtra	Travancore- Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												1,85,375
Direction	1,85,375	..	..	..	..	..	..	..	..	..	..
Charges at the Major Ports—												
Pay of Officers . . . . .	..	..	..	..	4,99,393	1,47,169	..	3,15,349	..	..	44,844	10,06,755
Pay of Establishment . . . . .	..	..	..	..	21,05,325	4,97,935	..	17,66,989	..	..	1,79,243	45,49,492
Allowances, Honoraria, etc. including Overtime and Holiday Allowances.	..	..	..	..	28,60,012	5,59,980	..	20,72,281	..	..	2,40,941	57,33,214
Contingencies . . . . .	..	..	..	..	4,74,355	90,508	..	4,15,280	..	..	36,056	10,16,199
Grants-in-Aid Contributions, etc. . . . .	..	..	..	..	1,300	600	..	1,700	..	..	..	3,600
Establishment charges paid to other Government Departments, etc.	8,91,000	..	..	..	..	..	..	..	..	..	..	8,91,000
Deduct—Contributions, recoveries, etc.	..	..	..	..	..	7,036	..	93,832	..	..	..	1,00,868
Total Charges at Major Ports	8,91,000	..	..	..	59,40,385	12,89,156	..	44,77,767	..	..	5,01,084	1,30,99,392
Charges at other Ports	..	5,64,367	..	..	20,28,072	11,44,000	..	4,700	..	9,91,600	83,950	48,16,689
INDIAN CUSTOMS SERVICE												
Pay of Officers . . . . .	..	..	..	..	1,35,086	54,970	..	1,30,349	..	..	..	3,20,405
Allowances and Honoraria, etc.	..	..	..	..	37,411	18,992	..	36,002	..	..	..	92,405
Total Indian Customs Service	..	..	..	..	1,72,497	73,962	..	1,66,351	..	..	..	4,12,810
Land Customs Charges	4,67,930	..	8,35,015	1,42,300	16,44,114	5,62,400	11,06,300	19,89,600	1,34,100	1,76,700	..	70,58,459
Assignments and Compensations	..	..	..	..	7,946	..	..	..	..	..	..	7,946

Charges in England—												
Leave Salaries and Deputation Pay	34,967	..	..	..	..	..	..	..	..	..	..	34,967
Stores	4,855	..	..	..	..	..	..	..	..	..	..	4,855
Other Charges	2,690	..	..	..	..	..	..	..	..	..	..	2,690
Total Customs Expenditure	15,86,817	5,64,367	8,35,015	1,42,300	97,93,014	30,69,518	11,06,300	66,38,418	1,34,100	11,68,300	5,85,034	2,56,23,183

Charged—Rs. 3,704

Voted—Rs. 2,56,19,479

II and 2—Union Excise Duties

The various articles on which Union Excise Duties were realised in 1955-56 are set forth in Account No. 10 together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks.

2. A portion of the Excise Duty on motor spirit is earmarked for credit to the "Central Road Fund" *vide* explanatory note on page 636.
3. The share of net proceeds of certain Union Duties of Excise paid to States from the year 1952-53, in accordance with the law made under Article 272 of the Constitution of India, has been shown as expenditure of the Central Government in Account No. 10-A.

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
GROSS RECEIPTS												
Motor Spirit	..	..	62,75,000	14,31,830	21,62,24,794	1,68,044	..	..	..	62,56,246	1,75,377	23,05,31,291
Kerosene	..	..	10,64,102	..	2,29,92,038	2,43,448	..	..	..	..	..	2,42,99,588
Sugar other than Khandsari and Palmyra	17,641	77,81,139	..	3,17,97,589	1,86,70,776	8,40,781	63,07,744	3,83,274	21,26,634	10,05,89,356	16,52,000	17,01,66,934
Khandsari Sugar	..	..	..	..	..	..	..	..	..	..	..	6
Palmyra Sugar	..	..	..	..	..	..	1,53,000	..	..	..	..	1,53,000
Matches (including sale proceeds of banderols).	97,081	3,07,232	64,93,383	..	1,52,14,290	1,26,078	5,09,09,133	..	1,26,134	1,08,14,975	1,45,91,562	9,86,79,868
License fees, fines, etc.	..	..	..	..	..	..	30,202	..	..	24,001	..	54,203
Steel ingots	..	..	..	44,41,539	39,096	..	..	..	..	36,591	22,57,800	67,75,026
Mechanical lighters	..	..	21	..	..	..	..	..	..	97,072	..	97,093
Tyres	..	..	..	..	2,25,26,354	..	..	..	..	..	3,26,41,51	5,51,67,865
Coal and Coke	(a)6,311	..	62,337	1,19,92,265	..	542	..	18,553	..	40	1,17,44,178	2,38,24,226
Tobacco	14,73,132	1,77,95,578	3,26,349	1,88,50,739	5,00,45,360	3,07,44,615	3,80,67,686	27,21,043	50,26,782	2,82,59,102	13,42,72,762	32,75,83,148
Vegetable Products	43,57,230	13,47,286	18,364	11,82,204	1,13,15,326	26,54,880	12,20,302	271	8,80,735	56,41,346	59,49,568	3,45,67,312
Betelnuts	..	..	..	320	..	..	..	..	..	..	..	320
Tea	1,174	..	13,83,305	15,077	-23,37,506	21,18,021	56,38,232	7,275	..	7,87,732	1,93,49,458	2,69,62,768
Coffee	..	2,447	204	..	..	..	92,11,312	119	..	..	..	92,14,082
Paper	..	..	..	29,03,454	15,93,261	17,57,102	14,433	..	19,35,063	11,85,901	1,39,04,962	2,32,94,176
Woollen fabrics	..	..	..	28,439	15,52,947	..	1,350	..	17,69,957	7,33,010	2,92,860	43,78,563
Soap	40,236	15,000	..	5,000	90,18,920	79,575	1,86,310	..	26,000	78,306	44,85,377	1,39,34,724
Cotton fabrics	90,65,253	7,417	..	2,38,366	20,06,51,175	78,14,826	82,78,036	20,49,545	26,18,211	1,71,00,566	1,62,59,247	26,40,82,642
Footwear	4,65,000	..	..	1,76,500	5,71,415	..	531	..	19,062	8,19,413	62,91,573	83,43,494
Cement	4,20,000	10,15,985	..	43,67,975	9,18,563	11,50,000	35,49,052	..	14,05,262	8,07,532	10,47,884	1,46,82,253
Rayons and Artificial Silk Fabrics	5,309	..	..	..	37,81,221	..	1,36,425	..	2,73,364	..	1,24,329	43,20,648
Electric Fans and parts thereof	2,33,888	..	..	..	6,02,873	..	245	..	50,563	15,221	17,60,922	26,63,712
Electric lighting bulb and Fluorescent lighting tubes.	..	..	..	55,000	1,54,523	..	2,011	..	438	1,81,994	19,87,679	23,81,645
Electric Batteries and parts thereof	92,170	..	..	..	16,25,582	..	6,49,117	..	23,438	47,609	47,66,288	72,04,204
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose Lacquers	1,15,089	395	10,000	54,528	30,35,576	98,285	4,23,511	..	81,671	2,80,631	59,20,494	1,00,20,180
Rubber	..	..	..	..	..	..	..	..	..	..	..	..
Silver	..	..	..	19,303	2,993	..	..	..	..	..	..	22,296
Industrial Fuel oils	..	..	..	..	47,45,200	..	..	..	..	..	..	47,45,200
Refined Diesel oils and Vaporising oil	..	..	..	..	16,35,000	..	..	..	..	..	..	16,35,000
Vegetable non-essence oils	31,564	1,51,268	..	..	14,61,092	..	1,43,698	..	28,591	2,21,728	3,51,724	23,87,665
Miscellaneous	73,599	6,38,746	1,12,015	3,91,056	17,32,851	13,07,484	16,89,981	54,812	1,11,530	2,40,165	4,77,439	68,29,678
Total Gross Receipts	1,64,94,677	2,90,62,493	1,57,45,080	7,79,51,184	58,77,73,720	4,91,03,681	12,66,12,311	52,34,892	1,65,01,435	17,42,18,543	28,03,04,794	1,37,90,02,810

(a) Represents amount adjusted in the books of Controller of Coal Accounts.

No. 10—ACCOUNT of RECEIPTS under Union EXCISE DUTIES for the year ended 31st March, 1956—contd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
GROSS RECEIPTS									
Motor Spirit	23,06,31,291	1,513	..	5,000	..	..	..	..	23,06,37,804
Kerosene	2,42,99,588	..	..	..	5,338	2,255	..	..	2,43,07,181
Sugar other than Khandsari and Palmyra	17,01,66,934	56,63,000	17,25,200	52,72,300	10,10,322	11,84,906	7,183	5,82,149	18,56,11,994
Khandsari Sugar	6	..	..	..	..	..	..	..	6
Palmyra Sugar	1,53,000	..	..	..	..	..	..	..	1,53,000
Matches (including Sale proceeds of banderols)	9,86,79,868	55,210	1,24,052	77,779	..	3,183	2,61,748	13,78,105	10,05,79,945
License fees, fines, etc.	54,203	..	..	73,059	..	..	..	..	1,27,262
Steel ingots	67,75,026	..	..	1,49,451	..	..	..	..	69,24,477
Mechanical Lighters	97,093	..	..	..	..	..	..	..	97,093
Tyres	5,51,67,865	..	..	..	..	..	..	1,06,000	5,52,73,865
Coal and Coke	2,38,24,226	2,576	..	..	..	..	..	..	2,38,26,802
Tobacco	32,75,83,148	1,65,55,703	27,36,534	31,41,278	6,44,348	39,28,539	48,80,608	50,88,728	36,45,58,886
Vegetable Products	3,45,67,312	..	9,23,500	4,54,316	..	..	16,24,000	1,73,185	3,77,42,313
Betelnuts	320	..	..	..	..	..	..	..	320
Tea	2,69,62,768	17,76,247	503	1,60,504	..	..	15,01,628	12,98,653	3,17,00,303
Coffee	92,14,082	..	..	16,338	..	..	..	56,446	92,86,866
Paper	2,32,94,176	20,20,000	5,548	7,48,243	..	..	8,210	7,61,809	2,68,27,986
Woollen Fabrics	43,78,563	..	..	5,47,299	..	..	4,01,914	..	53,27,776
Soap	1,39,34,724	..	7,420	1,21,648	..	..	6,187	13,80,268	1,54,50,247
Cotton Fabrics	26,40,82,642	49,68,688	1,95,07,227	33,05,018	7,43,000	20,32,416	33,15,960	9,39,442	29,88,94,393
Foot Wear	83,43,494	..	..	..	..	..	65,000	..	84,08,494
Cement	1,46,82,253	17,72,934	3,20,050	3,89,919	3,02,000	22,70,790	22,06,571	2,45,030	2,21,89,547
Rayons and Artificial Silk Fabrics	43,20,648	36,715	63,824	34,408	..	..	2,00,555	..	46,56,150
Electric Fans and parts thereof	26,63,712	2,001	..	..	50	..	..	..	26,65,763
Electric lighting bulbs and Fluorescent lighting tubes	23,81,645	8	..	88,095	..	..	..	..	24,69,748
Electric Batteries and parts thereof	72,04,204	323	..	1,16,938	..	..	..	..	73,21,465
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose Lacquers	1,00,20,180	8,570	..	11,692	..	..	33,276	16,724	1,00,90,442
Rubber . . . . .	..	..	..	..	..	..	..	2,570	2,570
Silver	22,296	..	..	..	..	..	..	..	22,296
Industrial Fuel oils	47,45,200	..	..	..	..	..	..	..	47,45,200
Refined Diesel oils and Vaporising oil	16,35,000	..	..	..	..	..	..	..	16,35,000
Vegetable non-essential oils	23,87,665	4,33,228	1,29,231	87,550	..	23,583	1,21,998	1,05,630	32,88,885
Miscellaneous	68,29,678	2,93,005	15,186	2,46,705	15,132	40,301	1,01,490	1,04,878	76,46,175
Total Gross Receipts	1,37,90,02,810	3,35,89,721	2,55,58,275	1,50,47,540	27,20,190	94,85,973	1,47,36,328	1,22,39,417	1,49,23,80,254

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

A. and AA.—Principal Revenue Heads, etc.

	India General	Amdhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Refunds—												
Motor Spirit		2,467	324	721	2,08,36,328	2,713					203	2,08,44,816
Kerosene					20,92,547							20,92,547
Sugar other than Khandasari and Palmyra				39,912	964					10,379		51,255
Khandasari Sugar										615		615
Palmyra Sugar												
Matches (including sale proceeds of banderols)					56		7,536		214	1,362	5,711	14,879
License fees, fines, etc.							1,221			2,269		3,390
Steel ingots				2,699								2,699
Mechanical lighters												
Tyres					1,452						355	1,807
Coal and Coke				3,179							883	4,062
Tobacco	1,258	1,49,677	396	19,402	1,17,488	47,928	11,08,570	1,065	4,563	44,472	58,738	15,53,555
Vegetable Products					4,557		1,62,234				764	1,67,555
Betelnuts												
Tea			1,758	208	1,199		19,217		2,277	2,539	4,500	31,698
Coffee							254					254
Paper					476					999	6,515	7,990
Woollen Fabrics					15,991				331	18,758		35,030
Soap					15,102	74,673	475			19,518	8,002	1,17,770
Cotton Fabrics	1,37,432				7,89,520	5,74,758	1,91,313		2,979	1,517	3,637	17,01,156
Foot wear		169			13,406				6,659	983		21,217
Cement							1,14,331					1,14,331
Rayon and Artificial Silk Fabrics					15,203				1,953		2,360	20,016
Electric Fans and parts thereof					2,150				223			2,373
Electric lighting bulbs and Fluorescent lighting tubes.					624							624
Electric Batteries and parts thereof					2,386							2,386
Pigments, Colours, Enamels, Paints, Varnishes, Blacks and Cellulose Lac- quers.					7,731							7,731
Rubber												
Silver												
Industrial Fuel oils												
Refined Diesel oils and Vaporising oil												
Vegetable non-essential oils.												
Miscellaneous	100	20,604	4,651	83,253	84,462	19,492	1,07,256		10,409	21,168	73,214	4,24,609
Total—Refunds	1,38,788	1,72,917	7,129	1,49,374	2,40,03,742	7,19,564	17,12,307	1,065	29,608	1,24,579	1,65,442	2,72,24,515

No. 10—ACCOUNT OF RECEIPTS under Union Excise Duties for the year ended 31st March, 1956—contd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P. E. P. S. U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Refunds—									
Motor Spirit	2,08,44,816	37,771					10		2,08,82,597
Kerosene	20,92,647								20,92,647
Sugar other than Khandasari and Palmyra	51,255			30,479		3,038		1,598	86,370
Khandasari Sugar	615								615
Palmyra							39		21,189
Matches (including sale proceeds of handkerchiefs)	14,879	500	1,997	766					21,189
License Fees, fin. s. etc.	3,390		1,069						4,884
Steel ingots	2,699								2,699
Mechanical Lighters									1,120
Tyres	1,807								1,807
Coal and Coke	4,062								4,062
Tobacco	15,53,555	5,655	1,983	5,599	6,380	9,667	4,564		15,90,252
Vegetable Products.									
Betelnuts	1,67,555			324					1,81,754
Tea	31,698	1,486							85,975
Coffee	254								1,971
Paper	7,990			1,717					88,744
Woolen Fabrics	35,080								35,192
Soap	1,17,770	1,222		884					2,38,861
Cotton Fabrics	17,01,156	3,17,461	9,09,132						29,43,382
Footwear	21,217	5,528	1,022	298					28,065
Cement	1,14,331		1,500						1,15,849
Rayons and Artificial silk Fabrics	20,016	2,159							27,674
Electric Fans and Parts thereof	2,373								2,373
Electric lighting bulbs and Fluorescent lighting tubes	624								624
Electric Batteries and parts thereof /	2,386								2,386
Pigments, Colours, Paints, Enamels, Varnishes, Black- and Cellulose Lacquers.	7,731			193					24,626
Rubber									
Silvers									
Industrial Fuel Oils									
Refined Diesel oils and Vaporising oil									
Vegetable non-essential oils									
Miscellaneous	4,24,609	902		365	3,993	694	6,062	50,226	4,86,851
Total—Refunds	2,72,24,515	3,72,684	9,16,703	40,628	10,373	13,399	22,430	8,51,837	2,89,52,569

A and AA—Principal Revenue Heads, etc.

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
REBATES AND EX-GRATIA PAYMENTS												
Motor Spirit	2,917	..	1,35,939	2,665	27,572	..	..	..	2,616	4,598	3,185	1,79,492
Kerosene	26,954	..	..	..	..	..	..	..	..	26,954
Sugar other than khandsari and palmyra	94,374	..	..	..	..	..	47,469	..	1,41,843
Khandsari Sugar
Palmyra Sugar
Matches (including sale proceeds of banderols).	76,350	..	76,350
License fees, fines, etc.
Steel Ingots
Mechanical Lighters
Tyres	31,478	31,478
Coal and Coke
Tobacco	8,33,535	18,707	..	..	..	..	5,50,709	6,50,168	20,53,110
Vegetable Products	11,329	..	..	3,22,574	..	..	..	..	..	..	3,33,903
Betelnuts
Tea	1,357	15,164	16,521
Coffee
Paper	285	..	..	..	..	..	..	285
Woollen fabrics	1,499	..	..	..	..	..	..	1,499
Soap	28,625	..	..	..	..	7,187	..	35,812
Cotton fabrics	530	51,87,704	..	..	..	6,265	6,18,379	3,96,561	61,89,439
Foot wear	41	11,239	..	..	..	..	9,011	13,720	34,011
Cement	920	..	..	..	..	..	..	..	920
Rayons and Artificial Silk Fabrics	15,861	..	..	..	..	..	..	15,861
Electric Fans and parts thereof	4,392	..	..	..	..	..	..	4,392
Electric lighting bulbs and Fluorescent lighting tubes.	333	333
Electric Batteries and parts thereof	570	..	..	..	..	..	..	570
Pigments, Colours, Paints, Enamels, Var- nishes, Blacks and Cellulose Lacquers.	18,525	..	..	..	..	..	..	18,525
Rubber
Silver
Industrial Fuel oils
Refined Diesel oils and Vaporising oil
Vegetable non-essential oils
Miscellaneous	1,64,572	..	..	..	..	..	..	1,64,572
Total—Rebates and EX-GRATIA Pay- ments	2,917	11,329	1,62,893	9,32,065	57,82,125	..	..	..	8,881	13,15,051	11,10,609	93,25,870

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

No. 10—ACCOUNT of RECEIPTS under Union EXCISE DUTIES for the year ended 31st March, 1956—contd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
REBATES AND EX-GRATIA PAYMENTS									
Motor Spirit	1,79,492	16,160	29,620	..	4,490	10,139	..	..	2,39,901
Kerosene	26,954	..	..	..	..	..	..	..	26,954
Sugar other than Khandasari and Palmyra	1,41,843	..	..	..	..	..	..	..	1,41,843
Khandasari Sugar . . . . .	..	..	..	..	..	..	..	..	..
Palmyra Sugar . . . . .	..	..	..	..	..	..	..	..	..
Matches (including sale proceeds of banderols)	76,350	..	..	..	..	..	..	..	76,350
License fees, fines, etc. . . . .	..	..	..	..	..	..	..	..	..
Steel Ingots . . . . .	..	..	..	..	..	..	..	..	..
Mechanical Lighters . . . . .	..	..	..	..	..	..	..	..	..
Tyres	31,478	..	..	..	..	..	..	..	31,478
Coal and Coke . . . . .	..	..	..	..	..	..	..	..	..
Tobacco	20,53,110	..	..	..	..	..	..	..	20,53,110
Vegetable Products	3,33,903	..	..	..	..	..	..	..	3,33,903
Betelnuts . . . . .	..	..	..	..	..	..	..	..	..
Tea	16,521	..	..	..	..	..	..	..	16,521
Coffee . . . . .	..	..	..	..	..	..	..	..	..
Paper	285	..	..	..	..	..	..	..	285
Woollen fabrics	1,499	..	..	..	..	..	..	..	1,499
Soap	35,812	..	..	..	..	..	..	..	35,812
Cotton fabrics	61,89,439	7,05,947	36,623	99,250	..	35,500	6,23,719	..	76,90,478
Foot wear	34,011	..	..	..	..	..	..	..	34,011
Cement	920	..	..	..	..	..	8,500	..	9,420
Rayons and Artificial Silk Fabrics	15,861	..	..	10,688	..	..	..	..	26,549
Electric Fans and parts thereof	4,392	..	..	..	..	..	..	..	4,392
Electric lighting bulbs and Fluorescent lighting tubes	333	..	..	..	..	..	..	..	333
Electric Batteries and parts thereof	570	..	..	..	..	..	..	..	570
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose Lacquers	18,525	..	..	..	..	..	..	..	18,525
Rubber . . . . .	..	..	..	..	..	..	..	..	..
Silver . . . . .	..	..	..	..	..	..	..	..	..
Industrial Fuel oils . . . . .	..	..	..	..	..	..	..	..	..
Refined Diesel oils and Vaporising oil . . . . .	..	..	..	..	..	..	..	..	..
Vegetable non-essential oils . . . . .	..	..	..	..	..	..	..	..	..
Miscellaneous	1,04,572	..	..	273	..	..	..	..	1,04,845
Total—Rebates and EX-GRATIA Payments	93,25,870	7,22,107	66,243	1,10,211	4,490	45,639	6,32,219	..	1,09,06,779

A. and A.A.—Principal Revenue Head, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Net Receipts												
Motor Spirit	—2,917	—2,467	61,38,737	14,28,444	19,53,58,894	1,65,331	..	..	—2,616	62,51,648	1,71,929	20,95,06,983
Kerosene	17,641	77,81,139	10,37,148	3,16,63,303	2,08,99,391	2,43,448	..	..	..	..	..	2,21,79,987
Sugar other than Khandhari and Palmyra	..	..	..	..	1,86,69,812	8,40,781	63,07,744	3,83,274	21,26,634	10,05,31,508	16,52,000	16,99,73,836
Khandhari Sugar	..	..	..	..	..	..	..	..	..	—609	..	—609
Palmyra Sugar	..	..	..	..	..	..	1,53,000	..	..	..	..	1,53,000
Matches (including sale proceeds of banderols).	97,081	3,07,232	64,93,383	..	1,52,14,234	1,26,078	5,09,01,597	..	1,25,920	1,07,37,263	1,45,85,851	9,85,88,639
License fees, fines, etc.	..	..	..	44,38,840	39,096	..	29,081	..	..	21,732	..	60,813
Steel Ingots	..	..	21	..	..	..	..	..	..	36,591	22,57,800	67,72,327
Mechanical Lighters	..	..	..	..	2,25,24,902	..	..	..	..	97,072	..	97,093
Tyres	..	..	..	..	..	..	..	..	..	..	3,26,09,678	5,51,34,580
Coal and Coke	(a)6,311	..	62,337	1,19,89,086	..	542	..	18,553	..	40	1,17,43,295	2,38,20,164
Tobacco	14,71,876	1,76,45,901	3,25,953	1,79,97,802	4,99,09,165	3,06,96,687	3,69,59,116	27,19,978	50,22,219	2,76,63,930	13,35,63,856	32,39,76,483
Vegetable Products	43,57,230	13,35,957	18,364	11,82,204	1,09,88,195	26,54,880	10,58,068	271	8,80,735	56,41,346	59,48,604	3,40,65,854
Betelnuts	..	..	..	320	..	..	..	..	..	..	..	320
Tea	1,174	..	13,81,547	14,869	—23,38,705	21,18,021	56,19,015	7,275	—2,277	7,83,836	1,93,29,794	2,69,14,549
Coffee	..	2,447	204	..	..	..	92,11,058	119	..	..	..	92,13,828
Paper	..	..	..	29,03,454	15,92,500	17,57,102	14,433	..	19,35,063	11,84,902	1,38,98,447	2,32,85,901
Woollen Fabrics	..	..	..	28,439	15,35,457	..	1,350	..	17,69,626	7,14,252	2,92,860	43,41,984
Soap	40,236	15,000	..	5,000	89,75,193	4,902	1,85,835	..	26,000	51,601	44,77,375	1,37,81,142
Cotton Fabrics	89,27,821	7,417	..	2,37,836	19,46,99,951	72,40,068	80,86,723	20,49,545	26,08,967	1,64,80,670	1,58,59,049	25,61,92,047
Foot Wear	4,65,000	—169	..	1,76,459	5,46,770	..	531	..	12,403	8,09,419	62,77,853	82,88,266
Cement	4,20,000	10,15,985	..	43,67,055	9,18,563	11,50,000	34,34,721	..	14,05,262	8,07,532	10,47,884	1,45,67,002
Rayons and Artificial Silk Fabrics	5,309	..	..	..	37,50,157	..	1,36,425	..	2,71,411	..	1,21,469	42,84,771
Electric Fans and Parts thereof	2,33,888	..	..	..	5,96,331	..	245	..	50,340	15,221	17,60,922	26,56,947
Electric lighting bulbs and Fluorescent lighting tubes.	..	..	..	55,000	1,53,899	..	2,011	..	438	1,81,994	19,87,346	23,80,688
Electric Batteries and parts thereof	92,170	..	..	..	16,22,626	..	6,49,117	..	23,438	47,609	47,66,288	72,01,248
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose Lacquers	1,15,089	395	10,000	54,528	30,09,320	98,285	4,23,511	..	81,671	2,80,631	59,20,494	99,93,924
Rubber	..	..	..	..	..	..	..	..	..	..	..	..
Silver	..	..	..	19,303	2,993	..	..	..	..	..	..	22,296
Industrial Fuel oils	..	..	..	..	47,45,200	..	..	..	..	..	..	47,45,200
Refined Diesel oils and Vaporising oil	..	..	..	..	16,35,000	..	..	..	..	..	..	16,35,000
Vegetable non-essential oils	31,564	1,51,268	..	..	14,61,092	..	1,43,698	..	26,591	2,21,728	3,51,724	23,87,665
Miscellaneous	73,499	6,18,142	1,07,364	3,07,803	14,83,817	12,87,992	15,82,725	54,812	1,01,121	2,18,997	4,04,225	62,40,497
TOTAL CENTRAL GOVERNMENT—Net Receipts from Union Excise Duties.	1,63,52,972	2,88,78,247	1,55,75,058	7,68,69,745	55,79,87,853	4,83,84,117	12,49,00,004	52,33,827	1,64,62,946	17,27,78,913	27,90,28,743	1,34,24,52,425

(a) Adjusted in the books of Controller of Coal Accounts.

No. 10—ACCOUNT of RECEIPTS under Union EXCISE DUTIES for the year ended 31st March, 1956—concl'd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Net Receipts									
Motor Spirit	20,95,06,983	— 52,418	— 29,620	5,000	— 4,400	— 10,139	— 10	..	20,94,15,306
Kerosene	2,21,79,987	56,63,000	17,25,200	52,41,821	5,338	2,255	..	..	2,21,87,580
Sugar other than Khandsari and Palmyra	16,99,73,836	..	..	..	10,10,322	11,81,868	7,183	5,80,551	18,53,83,781
Khandsari Sugar	— 609	..	..	..	..	..	..	..	— 609
Palmyra Sugar	1,53,000	..	..	..	..	..	..	..	1,53,000
Matches (including sale proceeds of banderols)	9,85,88,639	54,710	1,22,055	77,013	..	3,183	2,61,709	13,75,097	10,04,82,406
License fees, fines, etc.	50,813	..	— 1,069	73,059	..	..	..	— 425	1,22,378
Steel Ingots	67,72,327	..	..	1,49,451	..	..	..	..	69,21,778
Mechanical Lighters	97,093	..	..	..	..	..	..	— 1,120	95,973
Tyres	5,51,34,580	..	..	..	..	..	..	1,06,000	5,52,40,580
Coal and Coke	2,38,20,164	2,576	..	..	..	..	..	..	2,38,22,740
Tobacco	32,39,76,483	1,65,50,048	27,34,551	31,35,679	6,37,968	39,18,872	48,76,044	50,85,879	36,09,15,524
Vegetable Products	3,40,65,854	..	9,23,500	4,53,992	..	..	16,24,000	1,59,310	3,72,26,656
Betelnuts	320	..	..	..	..	..	..	..	320
Tea	2,69,14,549	17,74,761	503	1,60,504	..	..	15,01,628	12,45,862	3,15,97,807
Coffee	92,13,828	..	..	14,621	..	..	..	56,446	92,84,895
Paper	2,32,85,901	20,20,000	5,548	7,48,243	..	..	7,545	6,81,720	2,67,48,957
Woollen Fabrics	43,41,984	..	..	5,47,299	..	..	4,01,802	..	52,91,085
Soap	1,37,81,142	— 1,222	7,420	1,20,764	..	..	5,298	12,62,172	1,51,75,574
Cotton Fabrics	25,61,92,047	39,45,280	1,85,61,472	32,05,768	7,43,000	19,96,916	26,87,947	9,28,103	28,82,60,533
Footwear	82,88,266	— 5,528	— 1,022	— 298	..	..	65,000	..	83,46,418
Cement	1,45,67,002	17,72,934	3,18,550	3,89,916	3,02,000	22,70,790	21,98,056	2,45,030	2,20,64,278
Rayons and Artificial Silk Fabrics	42,84,771	34,556	63,824	23,720	..	..	1,95,056	..	46,01,927
Electric Fans and parts thereof	26,56,947	2,001	..	..	50	..	..	..	26,58,998
Electric lighting bulbs and Fluorescent lighting tubes	23,80,688	8	..	88,095	..	..	..	..	24,68,791
Electric Batteries and parts thereof	72,01,248	323	..	1,16,938	..	..	..	..	73,18,509
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose Lacquers	99,93,924	8,370	..	11,499	..	..	32,995	303	1,00,47,291
Rubber . . . . .	..	..	..	..	..	..	..	2,570	2,570
Silver	22,296	..	..	..	..	..	..	..	22,296
Industrial Fuel oils	47,45,200	..	..	..	..	..	..	..	47,45,200
Refined Diesel oils and Vaporising oils	16,35,000	..	..	..	..	..	..	..	16,35,000
Vegetable non-essential oils	23,87,665	4,33,228	1,29,231	87,550	..	23,583	1,21,998	1,05,630	32,88,885
Miscellaneous	62,40,497	2,92,103	15,186	2,46,067	11,139	39,607	95,428	54,452	69,94,479
TOTAL CENTRAL GOVERNMENT—Net Receipts from Union Excise Duties	1,34,24,52,425	3,24,94,930	2,45,75,329	1,48,96,701	27,05,327	94,26,935	1,40,81,679	1,18,87,580	1,45,25,20,906

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

V and VV—Principal Revenue Heads.

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March, 1956.

	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Carried over
STATE GOVERNMENTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to States	1,04,87,000	46,25,000	2,05,55,000	1,83,76,000	1,08,62,000	1,82,56,000	74,78,000	64,86,000	3,23,04,000	1,26,87,000	14,21,16,000
Total State Governments	1,04,87,000	46,25,000	2,05,55,000	1,83,76,000	1,08,62,000	1,82,56,000	74,78,000	64,86,000	3,23,04,000	1,26,87,000	14,21,16,000

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March, 1956—concl'd.

	Brought forward	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Total
STATE GOVERNMENTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to States	14,21,16,000	95,51,000	40,58,000	3,88,000	17,72,000	78,14,000	16,56,99,000
Total State Government.	14,21,16,000	95,51,000	40,58,000	3,88,000	17,72,000	78,14,000	16,56,99,000

Total Central and State Governments—Receipts from Union Excise Duties Rs. 1,61,82,19,906

No. 10-A—ACCOUNT of EXPENDITURE for collection of UNION EXCISE DUTIES for the year ended 31st March, 1956

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Direction	7,91,999	..	..	..	..	..	..	..	..	..	75,567	8,67,566
Collectorate charges	14,79,571	30,83,970	28,82,991	28,79,514	1,11,30,622	15,34,453	63,88,601	..	24,02,520	49,71,664	66,76,743	4,34,30,649
Cost of Printing binders and Central Excise Stamps and Labels.	..	..	..	..	25,46,760	..	..	..	..	..	..	25,46,760
Establishment Charges paid to other Governments, Departments, etc.	..	..	..	..	..	..	..	..	..	..	5,270	5,270
Commission paid to State Government for collection of arrears of Central Excise Duties.	..	..	..	..	..	..	..	..	..	12,944	..	12,944
Commission paid to Posts and Tele- graphs Department for sale of Central Excise Revenue stamps.	143	3,104	619	759	851	36,153	5,669	222	902	2,252	2,233	52,907
Payments to States of their share of Union Excise Duties.	..	1,04,87,000	46,25,000	2,05,55,000	1,83,76,000	1,08,62,000	1,82,56,000	74,78,000	64,86,000	3,23,04,000	1,26,87,000	14,21,16,000
Works . . . . .	..	..	..	..	45,488	..	7,698	..	..	..	58,356	1,11,542
Deduct—Charges recovered from Customs Department.	4,61,300	5,64,367	8,35,015	1,42,300	36,72,186	..	17,06,400	..	11,06,300	..	19,94,300	1,04,82,168
Charges in England—												
Leave Salaries and Deputation Pay .	147	..	..	..	..	..	..	..	..	..	..	147
Sterling Overseas Pay	4,966	..	..	..	..	..	..	..	..	..	..	4,966
Other Charges	303	..	..	..	..	..	..	..	..	..	..	303
Total Expenditure for collection of Union Excise Duties.	18,15,820	1,30,09,707	66,73,595	2,32,92,973	2,84,27,535	1,24,32,606	2,29,51,568	74,78,222	77,83,122	3,72,90,860	1,75,10,869	17,86,66,886

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

A. and AA. Principal Revenue Heads, etc.

No. 10-A—ACCOUNT of EXPENDITURE for Collection of UNION EXCISE DUTIES for the year ended 31st March, 1956—concl'd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Direction	8,67,568	1,29,951	..	..	..	..	..	..	9,97,517
Collectorate Charges	4,34,30,649	18,53,305	6,45,578	10,31,740	..	10,38,143	14,17,922	7,49,523	5,01,66,860
Cost of printing banderols and Central Excise Stamps and Labels	25,46,760	..	..	..	..	..	..	..	25,46,760
Establishment charges paid to other Governments, Departments, etc.	5,270	..	..	..	..	..	..	..	5,270
Commission paid to State Government for collection of arrears of Central Excise Duties	12,944	..	..	..	..	..	..	..	12,944
Commission paid to Posts and Telegraphs Department for sale of Central Excise Revenue Stamps.	52,907	291	..	..	..	..	..	..	53,198
Payments to States of their share of Union Excise Duties	14,21,16,000	95,51,000	40,58,000	3,88,000	17,72,000	78,14,000	..	..	16,56,99,000
Works	1,11,542	..	..	..	..	..	..	..	1,11,542
Deduct—Charges recovered from Customs Department	1,04,82,168	..	..	..	..	1,34,100	11,68,300	83,950	1,18,68,518
Charges in England—									
Leave Salaries and Deputation Pay	147	..	..	..	..	..	..	..	147
Sterling Overseas Pay	4,966	..	..	..	..	..	..	..	4,966
Other Charges	303	..	..	..	..	..	..	..	303
Total Expenditure for Collection of Union Excise Duties	17,86,66,886	1,15,34,547	47,03,578	14,19,740	17,72,000	87,18,043	2,49,622	6,65,573	20,77,29,989

Rs.
Charged 16,56,99,284
Voted 4,20,30,705

III and 3 Corporation Tax

REVENUE

The revenue under this head is derived from Super-Tax, Surcharge, Excess Profits Tax and Business Profits Tax, so far as these taxes are payable by companies. During 1955-56, Super-tax was levied at a flat rate of four annas and nine pies in the rupee on the total income of a company. Abatement of part of the tax was, however, allowed under certain conditions. The revenue from Surcharge represents arrear collections in respect of years prior to 1946-47. The levy of Excess Profits Tax ceased with the chargeable accounting period ending with the 31st day of March, 1946. The revenue therefrom represents collections from cases brought forward from the preceding year as also new cases of earlier years discovered and assessed during the year.

Business Profits Tax is levied and collected under the Business Profits Tax Act, 1947, which came into force with effect from 12th April, 1947.

The system of voluntary deposits prescribed by Section 10 of the Indian Finance Act, 1942 was withdrawn with effect from the 1st day of March, 1946 but the compulsory deposits payable under Section 2 of the Excess Profits Tax Ordinance, 1943 (No. XVI of 1943) remained in force. In respect of chargeable accounting periods ending after 31st December, 1943, the com-

pulsory deposit payable by companies has been fixed by the Indian Finance Act, 1944, at nineteen-sixty-fourths of the Excess Profits Tax charged. Further in respect of chargeable accounting periods ending after 31st December, 1944, the rate has been reduced to 37/128th, by Excess Profits Tax Ordinance No. XX of 1945. In all cases of compulsory deposit the proportion of the excess profits tax refundable by Government comes to one-tenth of the Excess Profits Tax payable by an assessee. Any sum deposited in accordance with the provisions of Sub-section 1 of Section 10 of the Indian Finance Act, 1942 in respect of any chargeable accounting period ending after 31st December, 1942 shall not be repaid by the Central Government unless five years have expired from the date on which the deposit was made. The deposit is repayable with simple interest at 2 per cent per annum from the date of deposit to the date of repayment. The additional amount payable by Government in respect of these optional and compulsory deposits is being treated as a reduction of revenue and accordingly the sum payable by Government has been debited to "III—Corporation Tax" and credited to deposit heads under "S—Deposits and Advances—Deposits not bearing interest—Other Accounts".

EXPENDITURE

2. The charges shown under this head are attributable to the collection of Corporation Tax; *vide* paragraph 8 of

the Note on page 126.

No. 11.—ACCOUNT of RECEIPTS under CORPORATION TAX for the year ended 31st March, 1956

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried Over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
<i>Corporation Tax—</i>												
Ordinary Collections	68,82,065	31,27,967	6,94,921	39,99,382	11,02,76,108	9,69,271	2,44,48,117	2,97,518	16,86,487	78,00,904	18,36,69,790	34,38,52,528
Miscellaneous . . . . .	..	5,075	..	..	..	..	277	..	..	..	87,518	92,870
<i>Deduct—Refunds—</i>												
Payments on account of double income-tax relief granted to companies	215	49,390	..	..	7,889	..	6,80,296	..	..	..	42,30,345	49,68,135
Other Refunds	1,26,206	9,77,003	37,369	1,65,702	54,18,424	1,56,556	11,71,169	1,04,456	2,75,577	8,54,447	38,02,143	1,30,89,052
Total	67,55,644	21,06,649	6,57,552	38,33,680	10,48,49,793	8,12,715	2,25,96,929	1,93,062	14,10,910	69,46,457	17,57,24,820	32,58,88,211
<i>Surcharge—</i>												
Ordinary Collections . . . . .	..	431	..	20,793	..	..	..	..	..	2,48,649	1,770	2,71,643
<i>Deduct—Refunds—</i>												
Payments on account of double income-tax relief granted to companies . . . . .	..	..	..	..	..	..	884	..	..	..	2,164	3,048
Other Refunds . . . . .	..	..	..	..	..	..	..	..	..	31,580	3,321	34,901
Total . . . . .	..	431	..	20,793	..	..	—884	..	..	2,17,069	—3,715	2,33,694
<i>Excess Profits Tax—</i>												
Ordinary Collections	2,28,337	..	..	..	92,17,625	..	1,54,913	..	78,207	3,31,968	42,97,049	1,43,08,099
<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942</i>	<i>15,073</i>	..	..	..	..	..	..	..	..	..	..	15,073
<i>Deduct—Refunds—</i>												
Double Excess Profits Tax Relief . . . . .	..	..	..	..	..	..	..	..	..	..	1,75,034	1,75,034
Other Refunds	2,36,523	..	..	..	16,84,064	..	3,92,811	..	17,475	10,60,541	35,96,122	69,87,536
Total	—23,259	..	..	..	75,33,561	..	—2,37,898	..	60,732	—7,28,573	5,25,893	71,30,456

Business Profits Tax—												
Ordinary Collections	5,857	..	..	747	5,23,025	..	87,186	..	..	3,395	6,56,065	12,76,275
Deduct—Refunds—												
Other Refunds	4,873	..	..	..	8,45,137	2,950	56,243	..	..	1,18,773	5,73,549	16,01,525
Total	984	..	..	747	—3,22,112	—2,950	30,943	..	..	—1,15,378	82,516	—3,25,250
Advance payment of Tax under Section 18-A of Indian Income Tax Act, 1922—												
Gross Collections	20,83,185	1,07,545	82,675	25,01,273	3,03,54,212	62,06,839	1,95,77,399	73,294	7,96,662	26,15,990	12,76,65,372	19,20,64,446
Deduct—Amount transferred to Ordinary Collections on completion of regular assessment	24,14,926	21,047	12,44,080	..	3,52,16,767	55,491	1,33,61,297	29,941	1,80,937	27,14,684	9,56,11,606	15,98,50,776
Deduct—Amount refunded to assesses.	132	..	..	..	1,28,87,646	6,542	18,07,907	..	37,432	16,17,216	1,01,04,578	2,64,61,453
Total	—3,31,873	86,498	—11,61,405	25,01,273	—1,77,50,201	61,44,806	44,08,195	43,353	5,78,293	—17,15,910	2,19,49,188	1,47,52,217
Total Receipts from Corporation Tax	(a)64,01,496	21,93,578	—5,03,853	63,56,493	9,43,11,041	(b)69,54,571	2,67,97,285	2,36,415	(c)20,49,935	46,03,665	19,82,78,702	34,76,79,328

(a) Includes receipts realised in Ajmer, Delhi, Andaman and Nicobar Islands.

(b) Includes receipts realised in Bhopal.

(c) Includes receipts realised in Bilaspur and Himachal Pradesh.

No. 11—ACCOUNT of RECEIPTS under CORPORATION TAX for the year ended 31st March, 1956—concl'd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Corporation Tax—									
Ordinary Collections	34,38,52,528	15,00,487	11,32,415	31,69,216	55,749	19,22,677	9,77,144	69,48,624	35,95,58,840
Miscellaneous	92,870	..	..	..	..	..	..	..	92,870
Deduct—Refunds—									
Payments on account of double income-tax relief granted to companies	49,68,135	..	..	44,149	1,39,351	..	..	1,30,046	52,81,681
Other Refunds	1,30,89,052	..	32,718	1,89,227	78,119	—80,723	2,30,544	2,27,586	1,37,66,523
Total	32,58,88,211	15,00,487	10,99,697	29,35,840	—1,61,721	20,03,400	7,46,600	65,90,992	34,06,03,506
Surcharge—									
Ordinary Collections	2,71,643	..	..	..	..	..	..	..	2,71,643
Deduct—Refunds—									
Payments on account of double income-tax relief granted to companies	3,048	..	..	..	..	..	..	..	3,048
Other Refunds	34,901	..	..	..	..	..	..	..	34,901
Total	2,33,694	..	..	..	..	..	..	..	2,33,694
Excess Profits Tax—									
Ordinary Collections	1,43,08,099	..	..	..	..	..	..	3,68,895	1,46,76,994
Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942.	15,073	..	..	..	..	..	..	..	15,073
Deduct—Refunds—									
Double Excess Profits Tax Relief	1,75,034	..	..	..	..	..	..	..	1,75,034
Other Refunds	69,87,536	..	..	..	..	..	..	2,02,226	71,89,762
Total	71,30,456	..	..	..	..	..	..	1,66,669	72,97,125

Business Profit Tax—									
Ordinary Collections	12,76,275	..	..	..	..	..	..	..	12,76,275
Deduct—Refunds—									
Other Refunds	16,01,525	727	..	..	..	1,26,501	..	..	17,28,753
Total	—3,25,250	—727	..	..	..	—1,26,501	..	..	—4,52,478
Advance Payment of Tax under Section 18-A of Indian Income Tax Act, 1922—									
Gross Collections	19,20,64,446	3,69,413	12,89,178	24,48,549	3,966	7,43,604	4,05,936	20,12,423	19,92,87,515
Deduct—Amount transferred to Ordinary Collections on completion of regular assessment.	15,08,50,776	4,29,255	5,88,904	11,47,772	..	1,67,427	..	20,39,133	15,52,23,267
Deduct—Amount Refunded to assesseees	2,64,61,453	—727	16,252	38,972	..	..	..	51,188	2,65,67,138
Total	1,47,52,217	—59,115	6,34,022	12,61,805	3,966	5,76,177	4,05,936	—77,898	1,74,97,110
Total Receipts from Corporation Tax	34,76,79,928	14,40,645	17,33,719	(a)41,97,645	—1,57,755	24,53,076	11,52,536	66,79,763	36,51,78,957

(a) Includes receipts realised in Coorg.

No. 11-A—ACCOUNT of EXPENDITURE for COLLECTION of CORPORATION TAX for the year ended 31st March, 1956

CENTRAL GOVERNMENT		Collection of Corporation Tax
		Rs.
India General	.	1,30,654
Andhra	.	46,030
Assam	.	11,043
Bihar	.	92,631
Bombay	.	21,35,618
Madhya Pradesh	.	1,01,918
Madras	.	6,28,707
Orissa	.	5,266
Punjab	.	36,377
Uttar Pradesh	.	1,56,239
West Bengal	.	44,93,299
Hyderabad	.	26,557
Madhya Bharat	.	33,682
Mysore	.	79,785
P.E.P.S.U.	.	848
Rajasthan	.	37,868
Saurashtra	.	19,643
Travancore-Cochin	.	1,32,507
Total Expenditure for collection of Corporation Tax (Voted)		81,68,672

IV and 4—Taxes on Income other than Corporation Tax and Estate Duty**REVENUE**

The Taxes on Income other than Corporation Tax and Estate Duty are of five kinds—

- (1) Income-tax.
- (2) Super-tax.
- (3) Surcharge.
- (4) Excess Profits Tax.
- (5) Business Profits Tax.

Income-tax during 1955-56 was charged on a slab system, at rates rising from nine pies to four annas in the rupee. In the case of every individual, Hindu undivided family, unregistered firm and other associations of persons, not being a company or a local authority, no income tax was payable on a total income which before deduction of earned income allowance did not exceed Rs. 8,400 in the case of Hindu undivided family which satisfied certain conditions at the end of the previous year and Rs. 4,200 in every other case.

In the case of every company and local authority, and in every case in which under the provisions of the Indian Income-tax Act, 1922 tax was to be charged at the maximum rate, tax was levied at the rate of four annas in the rupee on the whole of total income.

Tax at the maximum rate was deducted at source from interest on securities unless a certificate under Section 18(3) of the Indian Income Tax Act was produced. The Indian Income-tax Act was amended in 1945 so as to provide relief in respect of a portion of the earned income included in the total income of an assessee. Earned income is roughly speaking income from personal exertions and does not include for example the income of Companies dividends, interest on securities and income from property. Under Section 2(2) of the Finance Act, 1955, the amount of earned income relief allowed to an assessee for 1955-56 assessment was one-fifth of the earned income which was included in his total income, but not exceeding in any case four thousand rupees. This exemption was available only for income tax and not for super-tax.

2. Super-tax was payable in addition to Income-tax in the case of every individual, Hindu undivided family, unregistered firm and other associations of persons, not being a company or a local authority, and was levied on a graduated and ascending scale on so much of the income as was in excess of Rs. 20,000 per annum. The rates of super-tax varied from one anna to nine and a half annas in the rupee. In the case of Co-operative Societies other than the Sanikatta Salt-owners' Society in the State of Bombay, the rate of Super-tax was two and a half annas in the rupee on total income in excess of Rs. 25,000. Super-tax was levied at a flat rate of two and a half annas in the rupee on the whole of the total income of a local authority.

3. The rates of Income-Tax and Super-Tax mentioned above were subject to a surcharge levied for the purposes of the Union at the rates specified in Schedule I to the Finance Act, 1955.

4. Special provisions had, however, been made for the continuance, in the assessment for the year ending 31st March, 1956, of the rates of income-tax in force in the financial year 1954-55 in respect of the income of an assessee not being a company, chargeable under the head "Salaries" or under the head "Interest on Securities" or from dividends in respect of which he was deemed under Section 49-B of the Indian Income-tax Act, 1922, to have paid income-tax imposed under that Act. In regard to super-tax, provision had been made for the continuance of the rates in force in the financial year 1954-55 in respect of the income of an assessee, not being a company chargeable under the head "Salaries" on which super-tax had been or might have been deducted at source.

5. For complete particulars regarding the rates of Income-tax, Super-tax and Surcharge levied during 1955-56 see Schedule I to the Finance Act, 1955.

6. The levy of Excess Profits Tax ceased with the chargeable accounting period ending with the 31st day of March, 1946. The revenue therefrom represents collections from cases brought forward from the preceding year as also new cases of earlier years discovered and assessed during the year. The position regarding optional and compulsory deposits explained in the third sub-para of para 1 of the explanatory note to "III and 3—Corporation Tax" also apply to the Excess Profits Tax credited to this head with the difference that the compulsory deposit payable by an assessee in respect of chargeable accounting periods ending after 31st December, 1943, is seventeen-sixtyfourths of the Excess Profits Tax charged against nineteen-sixtyfourths payable by a Company and that the additional amount repayable by Government is debited to "IV—Taxes on Income other than Corporation Tax and Estate Duty" as it is a refund of a Revenue.

7. The share of net proceeds assigned to States has been shown as reduction of revenue of the Central Government in Account No. 12.

EXPENDITURE

8. The expenditure shown under this head relates chiefly to the establishments employed on the collection and assessment of the taxes. No separate establishment is employed for the assessment and collection of Corporation Tax and Estate Duty but the establishment which assesses and collects Taxes on Income also assesses and collects Corporation Tax and Estate Duty. The charges for the entire establishment are in the first instance accounted for under this head and at the end of the year proportionate shares are transferred to the head "3—Corporation Tax—Collection of Corporation Tax" and "5—Estate Duty—Collection of Estate Duty" by credit to this head.

No. 12—ACCOUNT of TAXES ON INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1956

	India General	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT													
Income Tax													
(1) Ordinary Collections—													
(i) Taxes paid by companies.	47,11,059	9,412	21,36,117	4,89,561	33,28,032	11,40,56,141	10,96,537	2,61,02,023	4,39,738	19,40,943	99,45,084	19,96,38,820	36,38,93,467
(ii) Other collections	1,62,36,527	7,00,939	1,44,09,226	87,10,157	1,91,44,743	16,29,68,544	1,56,92,599	5,08,94,207	37,49,349	1,32,95,819	3,17,96,776	11,33,03,700	45,09,02,586
(iii) Capital Gains Tax.	..	..	..	..	..	1,88,682	..	17,212	..	..	2,07,178	13,633	4,26,705
(2) Deductions by Government from salaries and pensions—													
(i) Taxes in respect of Union emoluments.	1,51,91,944	5,949	43,044	1,44,171	1,39,133	8,49,629	68,745	2,66,882	88,889	4,68,620	4,34,398	5,14,450	1,82,15,854
(ii) Taxes on other emoluments.	41,618	1,17,144	5,02,215	4,14,373	9,71,439	16,36,484	8,34,036	9,65,140	3,99,617	42,76,401	48,78,346	26,06,060	1,76,42,873
(3) Deductions from Interest on Government Securities—													
(i) Tax	34,94,323	37,922	2,72,903	5,443	2,38,624	3,77,60,152	3,26,903	59,37,804	52,663	2,63,185	17,72,409	1,88,13,909	6,89,76,240
Total	3,96,75,471	8,71,366	1,73,63,505	97,63,705	2,38,21,971	31,74,59,632	1,80,18,820	8,41,83,268	47,30,256	2,02,44,968	4,90,34,191	33,48,90,572	92,00,57,725
Deduct—Refunds—													
(1) Ordinary Collections—													
(i) Taxes paid by companies	30,91,453	..	3,21,128	4,57,498	1,60,442	1,96,18,440	1,35,417	33,19,145	21,258	1,79,935	15,60,395	1,11,53,434	4,00,21,545
(2) Deductions by Government from salaries and pensions—													
(i) Taxes in respect of Union emoluments.	69,803	..	..	..	7,675	5,08,300	6,363	130	..	8	..	30,687	6,22,966
(3) Payments on account of double income tax relief granted to companies	210	..	48,226	..	..	7,703	..	6,64,278	..	..	..	41,30,733	48,51,150

(4) Other Refunds	21,91,968	2,57,884	11,83,936	5,21,335	52,21,842	4,17,11,086	20,00,460	1,18,79,914	7,59,265	34,23,038	63,81,944	1,25,51,884	8,80,84,556
Total	53,53,434	2,57,884	15,53,290	9,78,833	53,89,959	6,18,45,529	21,42,240	1,58,63,467	7,83,523	36,02,981	79,42,339	2,78,66,738	13,35,80,217
SUPER TAX													
Deductions by Government from salaries and pensions—													
(i) Super-tax in respect of Union emoluments.	9,53,609	..	22,015	2,452	1,03,001	40,512	292	14,869	..	14,384	12,032	55,648	12,18,812
(ii) Super-tax on other emoluments.	..	96,700	46,279	33,365	8,605	1,52,980	1,10,014	1,27,877	42,779	35,647	85,195	50,433	7,89,874
(iii) Other Collections	47,47,100	4,23,079	13,59,568	21,50,253	41,14,369	11,39,70,187	1,35,28,789	2,21,93,637	9,77,015	27,87,325	96,25,664	6,02,25,842	23,61,02,828
Total	57,00,709	5,19,779	14,27,862	21,86,070	42,25,975	11,41,63,679	1,36,39,095	2,23,36,383	10,19,794	28,37,356	97,22,891	6,03,31,921	23,81,11,514
Deduct—Refunds—													
Deductions by Government from salaries and pensions—													
(i) Super-tax in respect of Union emoluments.	3,768	..	..	13	14,370	..	521	..	..	..	..	2,242	20,914
(ii) Other Refunds	3,57,923	1,04,672	2,29,152	1,36,205	4,86,222	64,55,711	7,18,914	30,91,807	2,35,936	5,47,865	15,83,905	45,89,273	1,85,40,585
Total	3,61,691	1,04,672	2,29,152	1,36,218	5,00,592	64,55,711	7,19,435	30,94,807	2,35,936	5,47,865	15,83,905	45,91,515	1,85,61,499
Carried over	3,96,61,055	10,28,589	1,70,08,925	1,08,34,724	2,21,57,395	36,33,22,071	2,87,96,240	8,75,61,377	47,30,501	1,89,31,478	4,92,30,838	36,27,64,240	1,00,60,27,523

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
INCOME TAX									
(1) Ordinary Collections—									
(i) Taxes paid by companies	36,38,93,467	3,46,702	5,74,051	32,45,647	2,63,761	13,05,958	12,36,321	84,31,199	37,92,97,106
(ii) Other Collections	45,09,02,586	98,62,582	35,12,162	1,29,53,649	17,92,205	44,05,473	69,31,890	92,96,572	49,96,57,119
(iii) Capital Gains Tax	4,26,705	..	..	..	..	..	..	..	4,26,705
(2) Deductions by Government from salaries and pensions—									
(i) Taxes in respect of Union emoluments	1,82,15,854	72,067	35,340	93,581	15,917	66,692	80,128	16,693	1,85,96,272
(ii) Taxes on other emoluments	1,76,42,873	9,44,863	2,74,494	3,92,520	2,93,566	3,79,499	4,26,234	1,61,627	2,05,15,676
(3) Deductions from interest on Government Securities—									
(i) Tax	6,89,76,240	2,33,968	1,34,627	3,94,364	4,045	1,069	2,10,925	2,25,230	7,01,80,468
Total	92,00,57,725	1,14,60,182	45,30,674	1,70,79,761	23,69,494	61,58,691	88,85,498	1,81,31,321	98,86,73,346
Deduct—Refunds—									
(1) Ordinary Collections—									
(i) Taxes paid by companies	4,00,21,545	33,182	62,387	7,66,404	19,922	92,268	63,556	5,87,914	4,16,47,178
(2) Deductions by Government from salaries and pensions—									
(i) Taxes in respect of Union emoluments	6,22,966	..	..	442	..	1,099	..	339	6,24,846

(3) Payments on account of double income tax relief granted to companies	48,51,150	..	..	43,109	1,36,069	..	..	1,26,985	51,57,313
(4) Other Refunds	8,80,84,556	7,14,522	2,65,861	14,05,359	4,91,689	13,92,299	11,79,965	16,53,428	9,51,87,679
Total	13,35,80,217	7,47,704	3,28,248	22,15,314	6,47,680	14,85,666	12,43,521	23,68,666	14,26,17,016
SUPER TAX									
Deductions by Government from salaries and pensions—									
(i) Super-tax in respect of Union emoluments	12,18,812	2,409	992	..	1,864	548	6,371	883	12,31,879
(ii) Super-tax on other emoluments	7,89,874	23,589	8,138	12,189	11,951	11,091	7,597	..	8,64,429
(iii) Other Collections	23,61,02,828	28,72,316	12,82,664	36,22,426	4,79,610	19,69,402	30,60,218	32,46,885	25,26,36,349
Total	23,81,11,514	28,98,314	12,91,794	36,34,615	4,93,425	19,81,041	30,74,186	32,47,768	25,47,32,657
Deduct—Refunds—									
Deductions by Government from salaries and pensions—									
(i) Super-tax in respect of Union emoluments	20,914	..	..	..	..	..	..	..	20,914
(ii) Other Refunds	1,85,40,585	58,121	58,561	37,875	40,313	6,42,359	1,21,218	1,92,905	1,96,91,937
Total	1,85,61,499	58,121	58,561	37,875	40,313	6,42,359	1,21,218	1,92,905	1,97,12,851
Carried over	1,00,60,27,523	1,35,52,671	54,35,659	1,84,61,187	21,74,926	60,11,707	1,05,94,945	1,88,17,518	1,08,10,76,136

No. 12—ACCOUNT of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1956—contd.

	India General	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT													
Brought forward . . .	3,96,61,055	10,28,589	1,70,08,925	1,08,34,724	2,21,57,395	36,33,22,071	2,87,96,240	8,75,61,377	47,30,591	1,89,31,478	4,92,30,838	36,27,64,240	1,00,60,27,523
SURCHARGE													
Ordinary Collections . . .	17,14,736	53,852	4,71,332	4,23,512	9,81,180	2,00,22,959	13,04,114	47,37,476	2,77,312	6,95,180	26,03,968	1,80,99,261	5,13,84,882
<i>Deduct—Refunds—</i>													
Payments on account of double income tax relief granted to companies.	..	..	..	..	..	..	..	865	..	..	..	2,268	3,133
Other refunds . . .	1,14,021	8,460	54,534	38,991	1,03,280	4,16,350	1,20,294	5,94,464	66,937	1,77,379	6,88,168	21,34,298	45,17,176
Total . . .	16,00,715	45,392	4,16,798	3,84,521	8,77,900	1,96,06,609	11,83,820	41,42,147	2,10,375	5,17,801	19,15,800	1,59,62,695	4,68,64,573
Excess Profits Tax—													
Ordinary Collections . . .	7,82,273	..	36,326	4,682	82,249	87,96,835	13,611	7,06,244	47,404	77,228	4,35,129	17,54,885	1,27,36,866
<i>Deduct—Amount transferred to Deposit account of Ex- cess Profits Tax refund- able to assesses under the Indian Finance Act, 1942.</i>	<i>-1,91,507</i>	..	..	..	..	..	..	..	..	..	..	..	<i>-1,91,507</i>
<i>Deduct—Refunds—</i>													
Double Excess Profits Tax Relief.	..	..	..	1,31,244	..	..	..	2,22,869	..	..	..	1,353	3,55,466
Other Refunds . . .	10,35,838	..	83,625	..	77,853	15,92,658	18,691	6,57,635	60,217	1,23,964	3,79,939	1,74,773	42,05,193
Total . . .	-62,058	..	-47,299	-1,26,562	4,396	72,04,177	-5,080	-1,74,260	-12,813	-46,736	55,190	15,78,759	83,67,714
Business Profits Tax—													
Ordinary Collections . . .	35,984	..	11,973	..	..	25,86,858	..	1,13,963	..	..	1,63,581	3,25,257	32,37,616
<i>Deduct—Refunds—</i>													
Other Refunds . . .	..	..	..	..	..	5,36,251	..	45,738	33,824	..	3,30,689	1,09,987	10,56,489
Total . . .	35,984	..	11,973	..	..	20,50,607	..	68,225	-33,824	..	-1,67,108	2,15,270	21,81,127

Advance Payment of Tax under Section 18-A of the Indian Income Tax Act, 1922—														
Gross Collections	1,24,50,623	88,800	68,27,922	18,74,029	1,16,09,800	29,22,63,053	2,15,81,787	6,67,11,638	13,21,941	95,30,025	1,90,59,591	18,88,94,589	63,22,13,798	
Deduct—Amount transferred to ordinary collections on completion of regular assessment.	62,51,949	2,93,634	41,48,940	41,33,974	..	14,66,68,475	1,15,66,310	3,01,04,262	11,24,454	45,50,824	1,95,21,351	15,23,30,332	38,06,94,505	
Deduct—Amount refunded to assesses.	6,52,512	2,76,850	22,15,846	4,95,925	92,21,999	5,40,89,572	12,18,589	1,99,82,177	..	5,92,685	36,90,193	1,51,98,015	10,76,34,363	
Net Advance Payments, etc.	55,46,162	-4,81,684	4,63,136	-27,55,870	23,87,801	9,15,05,006	87,96,888	1,66,25,199	1,97,487	43,86,516	-41,51,953	2,13,66,242	14,38,84,930	
Miscellaneous	1,84,220	57,858	1,24,154	88,741	5,62,461	47,89,911	3,05,078	20,54,507	1,16,893	3,13,629	12,24,893	9,59,189	1,07,81,534	
Taxes on Agricultural Income . . . . .	..	..	..	3,15,675	..	..	..	..	..	..	..	..	3,15,675
Deduct—Refunds . . . . .	..	..	..	67	..	..	..	..	..	..	..	..	67
Receipts in England	(d) 5,28,629	..	..	..	..	..	..	..	..	..	..	..	5,28,629
Taxes on sterling pensions transferred to the U.K. Government.	66,66,667	..	..	..	..	..	..	..	..	..	..	..	66,66,667
Deduct—Share of net proceeds assigned to States.	(e) 2,04,86,000	..	3,21,33,000	1,31,69,000	5,70,67,000	10,24,27,000	3,07,28,000	5,59,54,000	2,16,86,000	(f) 2,34,12,000	9,21,85,000	6,58,46,000	51,50,93,000	
TOTAL CENTRAL GOVERNMENT.	(a) 3,36,75,374	6,50,155	-1,41,55,313	-44,27,838	-3,10,77,047	38,60,51,381	(b) 83,48,946	5,43,23,195	-1,64,77,291	(c) 6,90,688	-4,40,77,340	33,70,00,395	71,05,25,305	

(a) Includes collections in:—

	Rs.
Posts and Telegraphs Department	6,66,275
Defence Department	77,06,251
Pay and Accounts Office, Lok Sabha	42,642
Pay and Accounts Office, Rajya Sabha	25,137
Pay and Accounts Office, Ministry of Rehabilitation	1,67,479
Pay and Accounts Office, Ministry of Food and Agriculture	1,96,647
Chief Pay and Accounts Office, Ministry of Works, Housing and Supply	2,50,266
Office of the Controller of Coal Accounts	75,582

(b) Includes receipts realised in Bhopal.

(c) Includes receipts realised in Bilaspur and Himachal Pradesh.

(d) the details are:—

	High Commission	Commonwealth Relations Office	Total converted into Rs. at £1 = Rs. 13½
Income Tax—			
(i) Taxes in respect of Union emoluments	£ 23,135	£ 5,964	Rs. 3,87,983
(ii) Taxes on other emoluments	6,138	..	81,835
Super Tax—			
(i) Super tax in respect of union emoluments	968	641	21,456
(ii) Super tax on other emoluments	1,600	..	21,329
Surchar e—			
Ordinary collections	912	289	16,026
Total	32,753	6,894	5,28,629
Converted into Rs. at £1 = Rs. 13½	Rs. 4,36,704	Rs. 91,925	

(e) Represents assignment to Rajasthan.

(f) Includes Rs. 43,90,000 assigned to P.E.P.S.U.

No. 12—ACCOUNT of TAXES ON INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1956—contd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Brought forward	1,00,60,27,523	1,35,52,671	54,35,659	1,84,61,187	21,74,926	60,11,707	1,05,94,945	1,88,17,518	1,08,10,76,136
Surcharge—									
Ordinary collections	5,13,84,882	4,47,704	2,37,734	6,58,849	1,25,649	2,56,379	6,34,758	7,73,237	5,45,19,192
Deduct—Refunds—									
Payments on account of double income tax relief granted to companies	3,133	..	..	..	..	..	..	..	3,133
Other refunds	45,17,176	4,220	12,900	7,556	17,323	21,347	54,725	28,933	46,64,180
Total	4,68,64,573	4,43,484	2,24,834	6,51,293	1,08,326	2,35,032	5,80,033	7,44,304	4,98,51,879
Excess Profits Tax—									
Ordinary Collections	1,27,36,866	..	151	..	..	..	..	31,823	1,27,68,840
Deduct— Amount transferred to Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942	—1,91,507	..	..	..	..	..	..	..	—1,91,507
Deduct—Refunds—									
Double Excess Profits Tax Relief	3,55,466	..	..	..	..	..	..	..	3,55,466
Other Refunds	42,05,193	5,000	29,864	3,230	..	..	..	1,65,878	44,09,165
Total	83,67,714	—5,000	—29,713	—3,230	..	..	..	—1,34,055	81,95,716
Business Profits Tax—									
Ordinary Collections	32,37,616	..	..	..	..	..	..	..	32,37,616
Deduct—Refunds—									
Other refunds	10,56,489	..	..	..	..	..	..	..	10,56,489
Total	21,81,127	..	..	..	..	..	..	..	21,81,127

Advance payment of Tax under Section 18-A of the Indian Income-Tax Act, 1922—

Gross collections	63,22,13,798	86,10,647	42,54,371	1,02,63,219	8,88,153	39,71,657	77,46,967	80,91,177	67,60,39,989
<i>Deduct</i> —Amount transferred to ordinary collections on completion of regular assessment.	38,06,94,505	37,81,571	9,42,392	67,33,259	7,79,027	19,43,069	..	78,14,269	40,26,88,092
<i>Deduct</i> —Amount refunded to assesses	10,76,34,363	7,91,065	1,59,777	8,79,450	43,448	80,527	37,74,182	4,77,218	11,38,40,030
Net Advance Payments, etc.	14,38,84,930	40,38,011	31,52,202	26,50,510	65,678	19,48,061	39,72,785	—2,00,310	15,95,11,867
Miscellaneous	1,07,81,534	1,12,878	28,687	4,28,857	45,825	43,569	1,37,286	3,26,742	1,19,05,378
Taxes on Agricultural Income	3,15,675	..	..	..	..	..	..	..	3,15,675
<i>Deduct</i> —Refunds	67	..	..	..	..	..	..	..	67
Receipts in England	5,28,629	..	..	..	..	..	..	..	5,28,629
Taxes on sterling pensions transferred to the U.K. Government	66,66,667	..	..	..	..	..	..	..	66,66,667
<i>Deduct</i> —Share of net proceeds assigned to states	51,50,93,000	2,63,38,000	1,02,43,000	11,71,000	..	..	..	..	55,28,45,000
TOTAL CENTRAL GOVERNMENT	71,05,25,305	—81,95,956	—14,31,331	(g)2,10,17,617	23,94,755	82,38,369	1,52,85,049	1,95,54,199	76,73,88,007

(g) Includes receipts realised in Coorg.

No. 12—ACCOUNT of TAXES ON INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1956—concl'd.

	Government of Bhopal	Government of Coorg	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Carried over
STATE GOVERNMENTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to States	..	..	..	3,21,33,000	1,31,69,000	5,70,67,000	10,24,27,000	3,07,28,000	5,59,54,000	2,16,86,000	1,90,22,000	9,21,85,000	6,58,46,000	49,02,17,000
Taxes on Agricultural Income	85,646	26,77,487	2,21,725	..	1,77,34,720	16,06,508	..	..	1,41,94,339	2,73,516	..	71,65,270	1,55,39,599	5,94,98,810
Deduct—Refunds	..	39,504	1,799	..	53,794	2,48,093	..	..	..	32,194	..	1,11,787	1,66,104	6,53,275
Miscellaneous	..	..	..	..	..	7,853	..	..	..	..	..	..	5,587	13,440
Total	85,646	26,37,983	2,19,926	3,21,33,000	3,08,49,926	5,84,33,268	10,24,27,000	3,07,28,000	7,01,48,339	2,19,27,322	1,90,22,000	9,92,38,483	8,12,25,082	54,90,75,975

No. 12—ACCOUNT of TAXES ON INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1956—concl'd.

	Brought forward	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Travancore-Cochin	Total
STATE GOVERNMENTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to States	49,02,17,000	2,63,38,000	1,02,43,000	11,71,000	43,90,000	2,04,86,000	..	55,28,45,000
Taxes on Agricultural Income	5,94,98,810	5,23,321	..	1,22,937	..	4,37,478	1,71,83,933	7,77,66,479
Deduct—Refunds	6,53,275	16,606	..	..	..	589	3,71,338	10,41,808
Miscellaneous	13,440	..	..	..	..	..	..	13,440
Total	54,90,75,975	2,68,44,715	1,02,43,000	12,93,937	43,90,000	2,09,22,889	1,68,12,595	62,95,83,111

TOTAL RECEIPTS CENTRAL AND STATE GOVERNMENTS UNDER TAXES ON INCOME OTHER THAN CORPORATION TAX AND ESTATE DUTY Rs. 1,39,69,71,118

No. 12-A—ACCOUNT of EXPENDITURE for COLLECTION OF TAXES ON INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1956

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	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Direction	8,77,890	..	..	..	..	..	1,53,599	..	..	..	..	10,31,489
Collection of Income-tax	18,97,853	8,74,643	5,97,185	13,09,215	1,07,39,753	10,03,257	33,20,130	2,86,747	16,51,821	30,70,212	73,43,881	3,20,94,697
Collection of Taxes on Agricultural income.	..	..	3,013	..	..	..	..	..	..	..	..	3,013
Other charges	1,11,925	..	..	95,731	3,43,682	..	1,26,936	..	..	1,03,709	96,333	8,78,316
Charges in England—												
Leave salaries and deputation pay	12,572	..	..	..	..	..	..	..	..	..	..	12,572
Other charges	350	..	..	..	..	..	..	..	..	..	..	350
Deduct—Proportionate charges transferred to '3—Corporation Tax.'	1,30,654	46,030	11,043	92,631	21,35,618	1,01,918	6,28,707	5,266	36,377	1,56,239	44,93,299	78,37,782
Deduct—Proportionate charges transferred to '5—Estate Duty'.	15,876	747	139	910	1,60,772	6,296	27,221	296	2,976	76,582	68,748	3,60,563
Total Expenditure for Collection of Taxes on Income other than Corporation Tax and Estate Duty.	27,54,060	8,27,866	5,89,016	13,11,405	87,87,045	8,95,043	29,44,737	2,81,185	16,12,468	29,41,100	28,78,167	2,58,22,092

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

A and AA.—Principal Revenue Heads, etc.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Direction	10,31,489	..	..	..	..	..	..	..	10,31,489
Collection of Income-tax	3,20,94,697	10,64,362	2,28,281	8,73,785	2,88,792	4,75,911	5,15,415	6,24,884	3,61,66,127
Collection of Taxes on Agricultural Income	3,013	..	..	..	..	..	..	..	3,013
Other charges	8,78,316	..	..	..	..	..	..	..	8,78,316
Charges in England— Leave salaries and deputation pay	12,572	..	..	..	..	..	..	..	12,572
Other charges	350	..	..	..	..	..	..	..	350
Deduct—Proportionate charges transferred to '3—Corporation Tax'.	78,37,782	26,557	33,682	79,785	848	37,868	19,643	1,32,507	81,68,672
Deduct—Proportionate charges transferred to '5—Estate Duty'.	3,60,563	8,812	546	9,792	428	3,346	4,530	2,942	3,90,959
Total Expenditure for Collection of Taxes on Income other than Corporation Tax and Estate Duty.	2,58,22,092	10,28,993	1,94,053	7,84,208	2,87,516	4,34,697	4,91,242	4,89,435	2,95,32,236

Charged Rs. 77,909
Voted 2,94,54,327

	Government of Coorg	Government of Vindhya Pradesh	Government of Assam	Government of Bihar	Government of Madras	Government of Orissa	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Travancore-Cochin	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS											
Collection of Taxes on Agricultural Income	21,037	23,949	1,06,678	4,66,279	1,93,477	3,97,688	2,56,339	5,16,477	51,124	3,22,382	23,55,430
Total	21,037	23,949	1,06,678	4,66,279	1,93,477	3,97,688	2,56,339	5,16,477	51,124	3,22,382	23,55,430

Charged Rs. 2,182
Voted 23,53,248

TOTAL EXPENDITURE CENTRAL AND STATE GOVERNMENTS FOR COLLECTION OF TAXES ON INCOME OTHER THAN CORPORATION TAX AND ESTATE DUTY 3,18,87,666

V and 5—Estate Duty**REVENUE**

The revenue under this head is derived by the levy of Estate Duty under the Estate Duty Act, 1953 on (i) the Agricultural Land and (ii) on Property other than Agricultural Land.

2. In the case of every person dying after the commencement of the Act, Estate Duty is levied at the rates fixed in accordance with Section 35 of the Act, upon the principal value ascertained of all property, settled or not settled, including Agricultural Land situate in the States specified in the First Schedule to this Act, which passes on the death of such person.

3. For complete particulars regarding rates of Estate Duty during 1955-56, see Second Schedule to the Estate Duty Act, 1953.

4. The share of the net proceeds assigned to States has been shown as reduction of revenue of the Central Government in Account No. 13.

EXPENDITURE

The expenditure shown under this head relates chiefly to the establishment employed on the collection and assessment of the Estate Duty. No separate establishment is employed for the assessment and collection of Estate Duty but the establishment which assesses and collects Taxes on Income also assesses and collects Estate Duty. The charges for the entire establishment are in the first instance accounted for under the head '4—Taxes on Income other than Corporation Tax and Estate Duty' and at the end of the year a proportionate share is transferred from this head to the head '5—Estate Duty—Collection of Estate Duty'.

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY for the year ended 31st March, 1956

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
I—ESTATE DUTY ON AGRICULTURAL LAND—												
Ordinary Collections	8,335	4,111	..	17,845	1,46,408	6,962	3,347	..	91,151	5,141	..	2,83,300
Miscellaneous	..	..	..	..	552	..	..	..	..	..	..	552
Deduct—Share of net proceeds assigned to States.	(a)68,000	13,000	4,000	..	..	9,65,000	..	..	(c) 2,000	24,000	..	10,76,000
Total	—59,665	—8,889	—4,000	17,845	1,46,960	—9,58,038	3,347	..	89,151	—18,859	..	—7,92,148
II—ESTATE DUTY ON PROPERTY OTHER THAN AGRICULTURAL LAND—												
Ordinary Collections	7,01,412	29,284	6,231	22,815	71,21,519	2,81,496	12,11,684	13,230	41,799	34,18,481	30,80,197	1,59,28,148
Miscellaneous	..	..	..	..	790	..	8,873	..	114	..	..	9,777
Deduct—Refunds	..	..	..	..	81,990	6,999	7,004	..	..	..	6,850	1,02,843
Deduct—Share of net proceeds assigned to States.	(b)6,43,000	10,09,000	4,13,000	17,92,000	33,26,000	1,000	17,57,000	6,43,000	5,97,000	28,95,000	20,68,000	1,51,44,000
Total	58,412	—9,79,716	—4,06,769	—17,69,185	37,14,319	2,73,497	—5,43,447	—6,29,770	—5,55,087	5,23,481	10,05,347	6,91,082
TOTAL—CENTRAL GOVERNMENT	—1,253	—9,88,605	—4,10,769	—17,51,340	38,61,279	—6,84,541	—5,40,100	—6,29,770	—4,65,936	5,04,622	10,05,347	—1,01,066

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY for the year ended 31st March, 1956—contd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U	Rajasthan	Saurashtra	Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
I—ESTATE DUTY ON AGRICULTURAL LAND—									
Ordinary Collections	2,83,300	..	7,537	62,758	17,010	..	..	..	3,70,605
Miscellaneous	552	..	..	..	..	..	..	..	552
Deduct—Share of net proceeds assigned to States	10,76,000	48,000	..	..	..	..	14,000	..	11,38,000
Total	—7,92,148	—48,000	7,537	62,758	17,010	..	—14,000	..	—7,66,843
II—ESTATE DUTY ON PROPERTY OTHER THAN AGRICULTURAL LAND—									
Ordinary Collections	1,59,28,148	3,93,922	16,892	2,93,043	2,112	1,49,587	86,830	1,31,518	1,70,02,052
Miscellaneous	9,777	..	..	82,002	..	5	1,15,660	..	2,07,444
Deduct—Refunds	1,02,843	..	..	62	..	..	..	..	1,02,905
Deduct—Share of net proceeds assigned to States	1,51,44,000	8,27,000	3,22,000	4,52,000	1,38,000	..	1,84,000	4,59,000	1,75,26,000
Total	6,91,082	—4,33,078	—3,05,108	—77,017	—1,35,888	1,49,592	18,490	—3,27,482	—4,19,409
TOTAL—CENTRAL GOVERNMENT	—1,01,066	—4,81,078	—2,97,571	—14,259	—1,18,878	1,49,592	4,490	—3,27,482	—11,86,252

(a) Represents assignments to Rajasthan Rs. 39,000, Ajmer Rs. 5,000 and Delhi Rs. 24,000.
 (b) Represents assignments to Rajasthan.
 (c) Represents assignments to Himachal Pradesh.

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY for the year ended 31st March, 1956—*contd.*

	Government of Aimer	Government of Himachal Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS													
I—ESTATE DUTY ON AGRICULTURAL LAND—													
Share of net proceeds assigned to States.	5,000	2,000	13,000	4,000	..	..	9,65,000	..	..	..	24,000	..	10,13,000
II—ESTATE DUTY ON PROPERTY OTHER THAN AGRICULTURAL LAND—													
Share of net proceeds assigned to States.	..	..	10,09,000	4,13,000	17,92,000	33,26,000	1,000	17,57,000	6,43,000	5,97,000	28,95,000	20,68,000	1,45,01,000
Total	5,000	2,000	10,22,000	4,17,000	17,92,000	33,26,000	9,66,000	17,57,000	6,43,000	5,97,000	29,19,000	20,68,000	1,55,14,000

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY for the year ended 31st March 1956—*conold.*

	Brought forward	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS									
I ESTATE DUTY ON AGRICULTURAL LAND—									
Share of net proceeds assigned to States	10,13,000	48,000	..	..	..	39,000	14,000	..	(a) 11,14,000
II—ESTATE DUTY ON PROPERTY OTHER THAN AGRICULTURAL LAND—									
Share of net proceeds assigned to States	1,45,01,000	8,27,000	3,22,000	4,52,000	1,38,000	6,43,000	1,84,000	4,59,000	1,75,26,000
Total	1,55,14,000	8,75,000	3,22,000	4,52,000	1,38,000	6,82,000	1,98,000	4,59,000	1,86,40,000

Total Receipts under Central and State Governments under Estate Duty - Rs. 1,74,53,748

(a) Excludes Rs. 24,000 assigned to Delhi State but not adjusted during the year.

No. 13-A—ACCOUNT of EXPENDITURE for collection of ESTATE DUTY for the year ended 31st March, 1956

CENTRAL GOVERNMENT		Collection of Estate Duty
		Rs.
India General		15,876
Andhra		747
Assam		139
Bihar		910
Bombay		1,60,772
Madhya Pradesh		6,296
Madras		27,221
Orissa		296
Punjab		2,976
Uttar Pradesh		76,582
West Bengal		68,748
Hyderabad		8,812
Madhya Bharat		546
Mysore		9,792
P.E.P.S.U.		428
Rajasthan		3,346
Saurashtra		4,530
Travancore-Cochin		2,942
Total Expenditure for collection of Estate Duty (Voted)		3,90,959

VI and 6—Opium

REVENUE

Poppy is cultivated in the States of Uttar Pradesh, Madhya Bharat, Rajasthan and Himachal Pradesh under the authority of licenses issued by the Central Government. The produce viz., Opium (raw) is purchased by the Government of India from the cultivators at the rates fixed for this purpose. The raw opium is further processed and the following varieties of opium are manufactured:—

- (i) Excise opium for consumption in India and for export to Pakistan and Aden.
- (ii) Export opium for export to foreign countries for medical and scientific purposes.
- (iii) Medicinal opium in the form of cake and powder for consumption in India and for export to other countries.
- (iv) Alkaloids of opium for consumption in India and for export to foreign countries.

2. The excise opium is supplied by the Central Government to the State Governments at 'no profit no loss' basis. The value of opium supplied to the State Governments is credited to 'VI—Opium' by debit to State Governments under '8—State Excise Duties', the subsequent sale-proceeds of opium in the State Excise Department being credited to State Governments as State Excise Revenue. The exports of opium to foreign countries are made for scientific and medical purposes only in accordance with the various International Conventions.

3. Besides the factory at Ghazipur, the Government started in 1934 a factory at Neemuch for the manufacture of biscuit opium for supply to the then Central India and the Rajputana (now Madhya Bharat and

Rajasthan) States. The manufacture of biscuit opium was discontinued in 1935-36 but it was decided then that this factory should manufacture hard ball opium for supply to those States.

4. The factory at Ghazipur also manufactures Opium Alkaloids for sale in India and abroad. The receipts from the sale of these alkaloids have been shown under separate heads in Account No. 14.

EXPENDITURE

5. The expenditure of the Opium Department relates to (i) the supervision by Government of the cultivation of the poppy, (ii) the purchase of crude opium from the cultivators, (iii) its manufacture into finished product and the packing and despatch thereof at the Ghazipur and the Neemuch Opium Factories, (iv) its final storage and disposal and (v) the manufacture of morphine and other alkaloids. The majority of these operations was formerly carried on under the general control of the Government of the United Provinces working through the Opium Agent. Since 1st April 1926, the control of the Opium Department has been taken over by the Government of India themselves. Besides the above, certain payments are made as compensation for cessation of rights in connection with opium.

6. A system of accounts based on commercial principles of costing has been introduced in the Opium Department, and the price charged for opium supplied to the State Governments is based on the cost so deduced. Opium transactions which were, upto the year 1950-51, brought to account on the books of the Accountant General, Uttar Pradesh, alone are now booked in the accounts of the respective Accountants General concerned.

No. 14—ACCOUNT of OPIUM REVENUE for the year ended 31st March, 1956.

	Punjab	Uttar Pradesh	Madhya Bharat	Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Sale of Raw Opium to State Governments . . . . .	..	36,12,682	16,66,416	..	52,79,098
Sale of Raw Opium to countries outside India . . . . .	..	1,36,24,454	..	..	1,36,24,454
Sale of Medical Opium in India . . . . .	..	2,37,122	..	..	2,37,122
Sale of Medical Opium to countries outside India . . . . .	..	3,084	..	..	3,084
Sale of Alkaloids of Opium in India . . . . .	..	12,77,397	..	..	12,77,397
Sale of Alkaloids of Opium to countries outside India . . . . .	..	3,37,361	..	..	3,37,361
Miscellaneous	30,214	49,235	12,008	23,760	1,15,217
Total	30,214	1,91,41,335	16,78,424	23,760	2,08,73,733
<i>Deduct—Refunds</i> . . . . .	..	2,470	..	3,903	6,373
TOTAL OPIUM REVENUE	30,214	1,91,38,865	16,78,424	19,857	2,08,67,360

No. 14-A—ACCOUNT of EXPENDITURE in connection with OPIUM for the year ended 31st March, 1956.

	Punjab	Uttar Pradesh	Madhya Bharat	Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Direction	1,69,988	..	..	..	1,69,988
Superintendence . . . . .	..	4,50,130	58,294	..	5,08,424
Other Opium Agencies and Establishments	35,287	..	2,94,203	1,97,049	5,26,539
Ghazipur Opium Factory . . . . .	..	12,05,775	..	..	12,05,775
Neemuch Opium Factory . . . . .	..	..	1,06,281	..	1,06,281
Purchase of Opium	17,736	..	..	..	17,736
Compensations and Contributions, etc.	1,100	..	..	..	1,100
Payments to Cultivators . . . . .	..	41,68,262	50,52,112	36,75,692	1,28,96,066
Miscellaneous Opium Charges . . . . .	..	87,080	..	..	87,080
Miscellaneous . . . . .	..	1,951	..	..	1,951
Charges in England—					
Stores . . . . .	..	2,659	..	..	2,659
Other Charges . . . . .	..	311	..	..	311
TOTAL OPIUM EXPENDITURE (VOTED)	2,24,111	59,16,168	55,10,890	38,72,741	1,55,23,910

VII and 7—Land Revenue
REVENUE

"Land Revenue" is a levy on agricultural income. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India. Any adequate description would require a complete volume.

2. In several States the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand. The consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to Irrigation Revenue heads (*vide* deduct entries at foot of Account No. 15). Where a separate water rate is levied, it is credited direct to the Irrigation head.

EXPENDITURE

3. The expenditure shown under the head 'Charges of Administration' relates chiefly to establishments employed on the collection or administration of land revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and 'Administration of Justice', is now recorded along with the expenditure of headquarters administration under the head 'General Administration'.

4. The charges connected with survey and settlement and the maintenance of survey and other land records form the bulk of the expenditure under this major head. The Survey charges represent the cost of surveys undertaken solely for revenue purposes. The cost of topographical survey carried out by the Survey of India Department is debited under the head "36—Scientific Departments".

5. Of the expenditure directly connected with the collection of land revenue, the most important are the allowances to district and village officers. There are also the charges connected with land revenue assignments and compensations. The former consists chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise of pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges.

65. Payment of Compensation to Land-holders, etc., on the abolition of Zamindari System

CAPITAL EXPENDITURE

6. This head is intended to record the capital expenditure incurred by the various State Governments in connection with the payment of compensation to the land-holders, etc. on the abolition of the Zamindari System.

No. 15—ACCOUNT of LAND REVENUE for the year ended 31st March, 1956.

	STATE GOVERNMENTS													Carried Over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue	77,29,865	2,50,338	51,90,636	4,85,047	1,789	17,12,211	93,88,366	4,68,47,065	1,35,54,729	4,93,18,886	7,53,21,960	3,64,82,032	4,66,18,311	29,29,01,235
Sale of Government Estates	..	..	..	..	1,53,548	25,084	..	..	11,345	..	47,512	..	..	2,37,489
Sale proceeds of waste lands and redemption of land tax.	..	..	..	72,707	..	14,445	14,087	20,583	2,19,396	1,544	8,87,759	1,64,356	6,10,646	20,05,523
Recoveries on account of survey and settlement charges.	..	..	..	..	..	..	..	1,41,755	..	..	10,67,739	44,223	1,61,975	14,15,692
Rents, etc., of fisheries	2,78,472	..	275	..	..	..	..	2,48,387	12,24,627	21,773	149	9,106	128,693	19,11,482
Recovery of cost of maintenance of boundary pillars.	..	..	..	..	..	..	..	..	..	..	38,812	..	..	38,812
Receipts from the management of Ex-Zamindari Estates.	..	..	..	..	..	..	18,24,266	..	..	..	..	1,51,172	1,02,45,354	1,22,20,792
Rates and cesses on lands	58,126	..	1,453	..	..	27,236	9,686	..	22,53,222	10,129	32,076	5,24,179	..	29,16,107
Recoveries of overpayments	14,975	109	1,271	721	..	3,797	8,565	9,398	8,053	173	1,24,415	66,679	6,445	2,44,601
Moturpha (House Tax) Collections	38,552	..	..	..	..	12,831	..	..	..	..	..	..	..	51,383
Collection of payments for services rendered.	..	5,790	..	..	1,18,430	16	..	62,122	743	1,62,189	2,48,274	1,198	81,524	7,10,286
Fees and other receipts in connection with the consolidation of holdings	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	7,28,248	1,78,294	1,67,928	44,739	14,941	1,13,626	1,94,803	28,04,631	33,04,064	36,79,108	32,12,499	81,94,932	20,17,874	2,46,53,687
Total	88,46,238	4,34,531	53,61,563	6,03,214	3,18,708	19,09,246	1,14,39,773	5,01,33,941	2,05,76,179	5,31,93,902	8,09,81,195	4,56,37,877	5,98,70,822	33,93,07,089
Deduct: Refunds	84,970	6,614	7,823	1,011	619	19,370	84,515	3,63,777	68,445	3,18,901	28,54,489	2,50,058	1,36,687	42,37,279
Deduct: Portion of Land Revenue due to Irrigation, <i>vide</i> Account Nos. 30, 34 and 71-B.	..	17,603	..	..	..	..	..	..	..	..	7,19,087	..	1,62,81,165	1,70,51,066
Total Receipts under Land Revenue	87,61,268	6,10,414	53,53,740	6,02,203	3,18,089	18,89,876	1,13,55,258	4,97,70,164	2,05,07,734	5,28,74,901	7,73,77,819	4,53,47,819	4,34,49,670	31,80,18,766

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue	29,29,01,235	61,41,783	1,73,53,075	19,95,56,367	3,57,91,051	4,83,11,417	3,88,37,567	1,50,29,381	57,64,617	2,84,67,901	2,76,72,962	62,97,571	72,11,24,927
Sale of Government Estates	2,37,489	..	..	1,388	19,568	4,963	..	5,45,879	33,633	1,94,095	..	..	10,37,015
Sale proceeds of waste lands and redemption of land tax.	20,05,523	14,198	8,956	330	6,356	9,903	60,617	..	2,006	39,064	44,075	223	21,91,251
Recoveries on account of survey and settlement charges.	14,15,692	1,997	..	..	..	79,160	2,708	4,19,089	..	3,060	82,967	26,532	20,31,205
Rents, etc., of fisheries	19,11,482	75,046	..	1,055	98,943	..	..	..	..	72	..	..	20,86,598
Recovery of cost of maintenance of boundary pillars.	38,812	..	..	2,400	..	2,862	..	..	..	..	..	..	44,074
Receipts from the management of Ex-Zamindari Estates.	1,22,20,792	62,43,928	..	..	..	..	..	..	..	1,70,17,798	..	..	3,54,82,518
Rates and cesses on lands	29,16,107	4,87,054	3,136	868	12,70,436	1,719	9,42,745	..	11,11,377	7,18,888	..	..	74,52,330
Recoveries of overpayments	2,44,601	1,098	19,818	31,693	14,943	24,862	1,87,368	16,555	74,272	59,544	42,005	4,233	7,20,992
Moturpha (House Tax) Collections	51,383	..	..	..	..	..	..	..	..	..	..	..	51,383
Collection of payments for services rendered.	7,10,286	11,093	223	21,873	2,77,084	1,61,788	24,024	21,408	42	10,07,035	5,575	28	22,40,459
Fees and other receipts in connection with the consolidation of holdings.	..	..	..	4,648	..	..	..	..	..	..	..	..	4,648
Miscellaneous	2,46,53,687	8,55,913	27,91,608	5,93,821	15,58,386	45,21,605	37,12,462	25,70,561	22,21,869	37,27,503	16,56,113	10,33,180	4,98,96,708
Total	33,93,07,089	1,28,32,110	2,01,76,816	20,02,14,443	3,90,36,767	5,31,18,279	4,37,67,491	1,86,02,873	92,07,816	5,12,34,960	2,95,03,697	73,61,767	82,43,64,108
Deduct—Refunds	42,37,279	1,06,484	3,79,384	1,15,873	51,330	15,49,776	11,41,171	4,65,229	27,143	10,91,715	3,30,445	3,92,684	98,88,513
Deduct—Portion of Land Revenue due to Irrigation, vide Account Nos. 30, 34 and 71-B.	1,70,51,055	(a) 3,31,861	15,92,972	39,84,656	..	25,00,733	..	1,46,403	..	..	50,000	..	2,56,57,680
Total Receipts under Land Revenue	31,80,18,755	1,23,93,765	1,82,04,460	19,61,13,914	3,89,85,437	4,90,67,770	4,26,26,320	1,79,91,241	91,80,673	5,01,43,245	2,91,23,252	69,69,083	78,88,17,915

(a) The corresponding amount has been adjusted under the minor head 'Owners rates' in Account No. 32 (Rs. 1,99,490) and Account No. 34 (Rs. 1,32,371).

No. 15-A—ACCOUNT of EXPENDITURE connected with the COLLECTION of LAND REVENUE for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	12,55,943	2,46,346	..	..	21,796	..	..	1,28,060	42,96,371	7,58,675	43,71,973 (b) 1,500	..	..	1,10,79,164 (b) - 1,500
Management of Government Estates	..	..	..	..	..	..	..	..	81,021	2,45,35,778	..	4,474	..	2,46,21,273
Charges on account of land revenue collections.	26,031	9,583	1,92,979	..	..	..	1,36,965	..	5,57,021	..	..	30,13,592	..	39,36,171
Charges on account of fishery collections.	..	..	..	..	..	..	..	..	3,135	..	..	..	..	3,135
Survey, Settlement and Record Operations.	14,18,441	1,06,844	..	..	..	4,10,912	1,80,587	39,02,058	13,84,324	16,82,877	..	14,04,928	6,30,295	1,11,21,266
Charges on account of encumbered Estates.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Land Records	1,15,144	(c) 3,74,652	6,52,999	2,53,654	1,98,708	7,08,114	20,29,644	6,74,539	14,87,394	50,895	1,33,07,301	82,32,493	5,74,950	2,86,60,487
Consolidation of Holdings	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Allowances to District and Village Officers(a).	..	..	..	33,203	..	19,720	..	..	..	..	..	..	..	52,923
Assignments and Compensations	6,710	5,000	9,53,222	..	..	..	66,938	8,90,468	12,282	83,664	29,20,372	15,142	18,84,933	68,88,631
Expenditure in connection with the Ex-Zamindari Estates.	..	..	..	..	..	..	23,65,321	..	..	..	..	..	39,18,375	62,83,696
Works	..	..	..	..	..	..	2,31,159	..	30,442	..	..	..	..	2,61,601
Transfer to the Zamindari Abolition Fund.	..	..	..	..	..	..	..	13,00,000	..	..	..	..	10,00,000	23,00,000
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	39,68,721	..	39,68,721
Deduct—Amount met from the Zamindari Abolition Fund.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	..	..	..	952	..	..	952
Sterling Overseas Pay	..	..	..	..	..	..	..	..	..	..	3,819	..	..	3,819
Stores	..	..	..	..	..	..	..	..	453	1,014	..	..	412	1,879
TOTAL EXPENDITURE AGAINST LAND REVENUE.	28,22,269	7,42,425	17,99,200	2,86,857	2,20,504	11,38,746	50,10,614	68,95,125	78,52,443	2,71,12,903	2,06,04,317 (b) 1,500	1,66,39,350	80,08,965	9,91,33,718 (b) 1,500
(Charged)	..	..	1,57,049	..	..	..	..	..	2,554	..	1,90,017 (b) 1,500	..	..	3,49,620 (b) 1,500
Voted	28,22,269	7,42,425	16,42,151	2,86,857	2,20,504	11,38,746	50,10,614	68,95,125	78,49,889	2,71,12,903	2,04,14,300	1,66,39,350	80,08,965	9,87,84,098

A. and AA—Principal Revenue Heads, etc.

(a) In Andhra, Bombay, Madhya Pradesh and Madras, these charges are recorded under "35—General Administration". Also see Footnotes (b) and (c) below Account No. 8-A on Page 96.
 (b) Represents expenditure met out of the Contingency Fund.
 (c) Includes Rs. 41,737 on account of District charges of Ajmer Kanungoes.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	1,10,79,164 (b) 1,500	2,69,066	39,685	1,45,578	20,97,667	20,09,927	..	31,212	..	9,858	32,14,030	..	1,88,96,187 (b) 1,500
Management of Government Estates	2,46,21,273	8,58,788	..	25,44,616	64,37,874	..	..	..	..	39,474	..	..	3,45,02,025
Charges on account of land revenue collections	39,36,171	..	..	1,01,12,236	..	..	..	23,42,596	..	4,71,490	..	20,08,478	1,88,70,971
Charges on account of fishery collections	3,135	..	..	..	..	..	..	..	..	..	..	..	3,135
Survey, Settlement and Record Operations	1,11,21,266	15,96,982	2,23,343	8,62,317	1,39,56,570	..	3,78,559	..	..	41,83,450	7,87,756	4,70,543	3,35,80,786
Charges on account of encumbered Estates . . . . .	..	..	..	..	..	..	..	..	10,340	..	..	..	10,340
Land Record	2,86,60,487	2,46,362	55,57,039	1,57,66,914	77,738	21,64,579	41,42,909	11,16,166	17,47,177	83,67,097	2,74,015	2,04,734	6,83,25,217
Consolidation of Holdings . . . . .	..	..	..	64,98,103	..	..	..	..	..	..	..	..	64,98,103
Allowances to District and Village Officers(a)	52,923	..	..	..	..	60,36,269	..	..	..	..	..	..	60,89,192
Assignments and Compensations	68,38,631	81,599	31,089	31,10,715	13,59,353	89,065	..	14,21,560	..	1,44,987	91,45,383	12,87,918	2,35,10,300
Expenditure in connection with Ex-Zamindari Estates	62,83,696	8,53,434	..	..	..	..	..	..	..	82,59,559	..	..	1,53,96,689
Works	2,61,601	..	15,192	28,053	1,99,794	5,672	..	..	..	..	112	..	5,10,424
Transfer to the Zamindari Abolition Fund	23,00,000	99,11,631	..	..	..	..	..	..	..	..	..	..	1,22,11,631
Development Schemes	39,68,721	..	63,74,276	..	..	..	..	..	38,55,741	4,081	3,73,667	..	1,45,76,486
Deduct—Amount met from the Zamindari Abolition Fund . . . . .	..	8,53,434	..	..	..	..	..	..	..	..	..	..	8,53,434
Charges in England—													
Leave Salaries and Deputation Pay	952	..	..	..	..	..	..	..	..	..	..	..	952
Sterling Overseas Pay	3,819	..	..	..	..	..	..	..	..	..	..	..	3,819
Stores	1,879	..	..	..	640	..	..	..	..	..	..	..	2,519
TOTAL EXPENDITURE AGAINST LAND REVENUE	9,91,33,718 (b) 1,500	1,29,64,428	1,22,40,624	3,90,68,532	2,41,29,636	1,03,05,512	45,21,468	49,11,534	56,13,258	2,14,79,996	1,37,94,963	39,71,673	25,21,35,342 (b) 1,500
Charged	3,49,620 (b) 1,500	..	..	..	43,874	..	..	..	..	1,200	57,95,786	12,44,961	74,35,441 (b) 1,500
Voted	9,87,84,098	1,29,64,428	1,22,40,624	3,90,68,532	2,40,85,762	1,03,05,512	45,21,468	49,11,534	56,13,258	2,14,78,796	79,99,177	27,26,712	24,46,99,901

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

(a) In Orissa, Uttar Pradesh and Saurashtra these charges are recorded under "25 General Administration." Also see footnotes (b) and (c) below Account No. 8-A on page 96.
 (b) Represents expenditure met out of the Contingencies Fund.

No. 15-B—ACCOUNT of Compensation paid to the land-holders, etc. on the abolition of the Zamindari System during and to end of the year 1955-56

	Government of Ajmer	Government of Andhra	Government of Madras	Government of Orissa	Government of Madhya Bharat	Government of Mysore	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation	1,26,861	27,32,530	10,29,891	4,14,670	2,25,64,899	..	2,68,68,851
Deduct—Amount met from the Zamindari Abolition Fund . . . . .	..	..	..	4,14,670	..	..	4,14,670
Total expenditure outside the Revenue Account during the year 1955-56 (Voted)	1,26,861	27,32,530	10,29,891	..	2,25,64,899	..	2,64,54,181
Total expenditure outside the Revenue Account to end of the year 1955-56	1,26,861	65,19,165 (a)	6,25,93,177 (b)	..	2,34,73,797	30,484 (c)	9,27,43,484

- (a) Pending allocation of the progressive figures to end of 30th September, 1953 among the successor States expenditure incurred from 1st October, 1953 to 31st March, 1955 only has been included in the progressive expenditure.
- (b) Pending allocation of the progressive expenditure of Rs. 5,75,35,145 (Rs. 5,75,65,489—Rs. 30,344 since allocated to Mysore) to end of 30th September, 1953 incurred by the Government of Madras (Composite) among the successor states, the entire amount has been included in the Madras (Residuary).
- (c) Includes expenditure of Rs. 30,344 relating to transferred territory (Ballary), transferred from Madras.

VIII and 8—State Excise Duties.

REVENUE.

The term 'State Excise Duties' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duties on motor spirit, kerosene, silver, sugar, matches, iron, steel, mechanical lighters and other articles detailed in Account No. 10 are credited to 'Union Excise Duties'. Under the head 'State Excise Duties' is recorded the revenue from the excise duty on the consumption in India of (a) alcoholic liquors, (b) opium, Indian hemp and other narcotic drugs and narcotics, non-narcotic drugs and (c) medicinal and toilet preparations containing alcohol or any substance included in (b). Some excise revenue is also derived from the sale of *Vend* licences for sale of imported liquor and licences for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force and credited as a receipt under 'Customs'.

EXPENDITURE

2. The expenditure consists mainly of the cost of establishment engaged in the collection of excise revenue and of the cost price of opium supplied to the State Excise Department by the Opium Department.

No. 16—ACCOUNT of STATE EXCISE REVENUE from SPIRITS and DRUGS for the year ended 31st March, 1956

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	4,910	27,68,885	14,47,957	6,28,552	39,31,124	12,60,769	20,52,655	..	1,79,63,915	2,67,91,269	21,787	1,55,42,135	..	7,24,13,958
Country fermented liquors	1,40,694	..	14,507	3,42,602	..	..	..	..	35,455	1,15,35,772	2,323	3,11,789	..	1,23,83,142
Malt liquors	..	..	..	26,186	1,30,001	..	..	475	2,915	..	1,72,776	25,451	81,911	4,39,715
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,86,028	91,742	41,882	71,857	22,76,694	..	78,278	1,64,794	14,77,960	9,74,947	18,85,046	3,38,185	5,08,803	80,96,216
Receipts from commercial spirits, including denatured spirits and medicated wines	68,918	64,599	15,875	19,666	5,41,546	..	..	97,639	38,282	8,28,610	8,19,714	1,44,239	2,57,151	28,96,239
Opium	2,49,210	2,01,907	1,46,654	1,410	8,88,580	4,32,098	5,78,477	3,28,121	33,869	9,91,459	1,51,346	25,29,052	62,895	65,95,078
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	8,266	..	532	..	..	..	..	1,76,253	..	..	25,69,533	4,30,620	9,90,989	41,76,103
Hemp and other drugs	28,620	41,254	168	10,310	1,55,210	..	2,51,902	241	2,23,986	26,30,095	26,147	10,44,116	2,593	44,14,642
Receipts from Distilleries	6,566	..	..	..	..	..	..	175	..	..	15,18,651	1,078	5,012	15,31,482
Sale of alcohol for use as motor fuel	..	..	..	..	..	..	3,66,124	..	..	20,98,596	..	..	..	24,64,720
Receipts from the sale of power alcohol	..	..	..	..	42,49,941	..	..	..	..	..	..	..	..	42,49,941
Fines, confiscations and miscellaneous	17,391	1,775	83,086	26,977	22,425	3,238	25,259	1,69,119	7,084	1,73,802	6,49,715	4,21,873	9,34,648	25,36,392
Receipts from the management of Ex-Zamindari Estates	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Recovery of overpayments	207	46	109	..	..	355	2,161	6,597	1,651	3,725	10,306	2,408	12,930	40,495
Collection of payments for services rendered	..	..	..	..	300	..	..	46,364	..	135	55,589	..	36,524	1,38,912
Total	7,10,810	31,70,208	17,50,770	11,27,560	1,21,95,821	16,96,460	33,54,856	9,89,778	1,97,85,117	4,60,28,410	78,82,933	2,07,90,946	28,93,456	12,23,77,125
Deduct—Refunds	931	419	404	46	5,358	260	39,398	29,312	1,004	2,70,233	2,76,587	10,277	31,017	6,65,246
TOTAL REVENUE FROM STATE EXCISE DUTIES	7,09,879	31,69,789	17,50,366	11,27,514	1,21,90,463	16,96,200	33,15,458	9,60,466	1,97,84,113	4,57,58,177	76,06,346	2,07,80,669	28,62,439	12,17,11,879

No. 16—ACCOUNT of STATE EXCISE REVENUE from SPIRITS and DRUGS for the year ended 31st March, 1956—*concl.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	7,24,13,958	59,72,184	1,39,59,040	3,14,51,335	2,48,37,228	..	1,09,42,000	66,99,185	1,34,77,682	1,53,98,690	..	41,11,469	19,92,62,771
Country fermented liquors	1,23,83,142	3,12,935	70,561	31,17,712	54,77,335	6,40,04,278	1,14,428	69,90,520	..	2,01,333	..	1,16,19,204	10,42,91,448
Malt liquors	4,39,715	4,892	1,68,610	2,35,182	16,39,107	31,761	..	10,21,961	..	..	..	..	35,41,228
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	80,96,216	1,44,306	29,71,314	47,61,506	84,94,404	17,93,391	4,57,366	12,93,054	3,72,911	9,05,609	59,772	10,82,851	3,04,32,700
Receipts from commercial spirits, including denatured spirits and medicated wines	28,96,239	29,825	2,81,151	7,38,959	15,31,381	82,194	42,839	2,71,162	77,896	1,870	49,966	53,313	60,56,795
Opium	65,95,078	48,02,658	71,37,301	56,65,122	53,20,146	17,32,428	19,82,662	2,29,919	60,57,801	92,27,891	3,19,261	11,82,507	5,02,52,774
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	41,76,193	91,020	87,808	8,95,480	..	1,18,403	40,487	5,68,405	1,046	24,680	1,49,614	7,01,403	68,54,539
Hemp and other drugs	44,14,642	25,15,804	1,60,041	32,48,571	27,52,397	11,49,248	18,37,069	9,39,397	672	8,66,669	3,413	3,12,473	1,82,00,396
Receipts from Distilleries	15,31,482	107	1,780	32,519	7,567	30,39,619	..	..	37,15,983	2,546	..	2,29,312	85,60,915
Sale of alcohol for use as motor fuel	24,64,720	..	..	89,61,998	..	..	..	1,426	4,06,880	..	..	..	1,18,35,024
Receipts from sale of Power alcohol	42,49,941	..	45,19,287	..	..	..	..	..	..	..	..	..	87,69,228
Fines, confiscations and miscellaneous	25,36,392	1,06,888	1,69,140	1,41,986	2,75,954	4,06,935	11,40,956	25,196	74,695	2,50,774	33,990	3,11,624	54,74,530
Receipts from the management of Ex-Zamindari Estates . . . . .	..	3,52,318	..	..	..	..	..	..	..	..	..	..	3,52,318
Recoveries of overpayments	40,496	1,223	8,825	3,074	1,867	4,610	21,195	7,255	1,004	2,874	945	6,185	99,552
Collection of payments for services rendered	1,38,912	4,915	11,357	1,908	1,99,861	1,01,070	..	1,14,416	..	..	20,108	44,922	6,37,469
TOTAL	12,23,77,125	1,43,39,075	2,95,46,215	5,92,55,352	5,05,37,247	7,24,63,937	1,65,79,002	1,81,61,896	2,41,86,570	2,68,82,936	6,37,069	1,96,55,263	45,46,21,687
Deduct—Refunds	6,65,246	50,443	5,57,596	10,67,848	1,21,259	98,611	2,68,540	20,727	80,049	42,697	7,254	24,863	30,05,133
TOTAL REVENUE FROM STATE EXCISE DUTIES	12,17,11,879	1,42,88,632	2,89,88,619	5,81,87,504	5,04,15,988	7,23,65,326	1,63,10,462	1,81,41,169	2,41,06,521	2,68,40,239	6,29,815	1,96,30,400	45,16,16,554

A. and AA.—(Principal Revenue Heads, etc.)

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	..	..	22,909	..	15,542	..	62,654	1,39,334	89,434	1,80,886	5,27,805	58,673	1,72,490	12,69,727
District Executive Establishment (a)	70,736	1,41,048	67,789	31,742	1,04,931	1,43,527	1,81,519	28,63,247	12,20,731	29,04,432	12,13,987	13,53,587	3,74,953	1,06,72,229
Distilleries	..	..	..	867	..	..	15,016	35,186	..	..	12,00,826	..	31,404	12,83,299
Departmental and Commission Shops	..	..	..	1,30,660	..	..	..	..	..	..	41,605	..	..	1,72,265
Cost of opium supplied to State Excise Department	92,915	..	..	368	49,104	78,943	..	25,582	6,751	95,367	99,769	1,78,681	4,264	6,31,744
Purchase of alcohol for use as motor fuel	..	..	..	..	39,75,928	..	3,23,386	..	..	18,87,808	..	..	..	61,87,122
Purchase of Ganja and other drugs	..	419	..	2,639	..	..	71,532	..	..	..	3,000	35,971	..	1,13,561
Compensations	..	..	..	..	..	..	..	..	..	1,35,205	2,147	3,973	34,580	1,75,905
Excise Bureau	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Works	..	..	..	..	..	..	700	..	6,986	..	2,035	..	..	9,721
Repayment to the Contingency Fund	..	..	..	..	..	..	..	..	..	..	3,000	..	..	3,000
Charge in England -	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Stores	..	..	..	..	..	..	..	..	..	799	..	..	..	799
Other Charges	..	..	..	..	..	..	..	53	..	..	..	..	133	186
TOTAL EXPENDITURE UNDER STATE EXCISE DUTIES	1,63,651	1,41,467	90,698	1,66,276	41,45,505	2,22,470	6,54,807	30,63,402	13,23,902	52,04,497	30,94,174	16,30,885	6,17,824	2,05,19,558
Charged	..	..	..	..	..	..	..	..	..	..	8,801	..	..	8,801
Voted	1,63,651	1,41,467	90,698	1,66,276	41,45,505	2,22,470	6,54,807	30,63,402	13,23,902	52,04,497	30,85,373	16,30,885	6,17,824	2,05,10,757

(a) In Bombay the nomenclature used for this minor head is "District charges".

No. 16-A—ACCOUNT OF EXPENDITURE FOR COLLECTION OF STATE EXCISE REVENUE during the year ended 31st March, 1956—*concl'd.*

M/18181CAGQ-2

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	12,69,727	54,594	6,364	4,36,944	6,84,932	3,60,687	4,89,592	80,141	..	..	33,431	1,87,837	36,04,249
District Executive Establishment (a)	1,06,72,229	13,23,125	5,13,935	5,01,554	28,54,600	42,66,063	9,67,350	4,32,935	2,48,483	..	2,19,017	14,01,770	2,34,01,061
Distilleries	12,83,299	35,480	28,739	11,68,787	(b)	14,96,478	57,373	24,826	24,18,519	16,84,959	..	11,894	82,10,354
Departmental and Commission Shops	1,72,265	..	..	..	..	..	..	..	..	..	..	..	1,72,265
Cost of opium supplied to State Excise Department	6,31,744	5,75,119	4,41,591	7,28,688	5,23,802	2,41,770	3,56,201	36,368	6,66,281	12,51,016	66,260	1,44,169	56,63,009
Purchase of alcohol for use as motor fuel	61,87,122	..	37,97,312	79,84,589	..	..	..	..	3,30,043	..	..	..	1,82,99,066
Purchase of Ganja and other drugs	1,13,561	10,792	..	..	..	23,454	72,724	3,87,242	..	39,755	..	43,918	6,91,446
Compensations	1,75,905	450	16,629	1,371	..	..	56,094	10,36,129	..	..	1,455	2,20,150	15,08,183
Excise Bureau . . . . .	..	..	22,298	..	(b)	..	..	..	..	..	..	..	22,298
Works	9,721	..	..	11,888	2,949	..	..	..	..	..	..	..	24,558
Repayment to the Contingency Fund	3,000	..	..	..	..	..	..	..	..	..	..	..	3,000
Charges in England—													
Storms	799	..	..	..	..	..	..	..	..	..	..	..	799
Other charges	186	..	..	..	..	..	..	..	..	..	..	..	186
TOTAL EXPENDITURE UNDER STATE EXCISE DUTIES	2,05,19,558	19,99,560	48,26,868	1,08,33,821	40,66,283	63,88,452	19,99,334	19,97,641	36,63,326	29,75,730	3,20,163	20,09,738	6,16,00,474
Charged	8,801	..	..	..	..	1,44,046	..	..	..	..	..	2,20,310	3,73,157
Voted	2,05,10,757	19,99,560	48,26,868	1,08,33,821	40,66,283	62,44,406	19,99,334	19,97,641	36,63,326	29,75,730	3,20,163	17,89,428	6,12,27,317

A. and AA.—Principal Revenue Heads, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

(a) In West Bengal the nomenclature used for this minor head is "District Charges".
 (b) In West Bengal the charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District Excise".

IX and 9—Stamps**REVENUE**

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Court-fees Act of 1870. All other stamps used to denote the payment of duty *e.g.*, on leases and mortgages, bills of lading and bills of exchange are governed by the Indian Stamp Act of 1899 and are termed 'Non-Judicial' Stamps.

EXPENDITURE

2. Stamps charges consist mainly of the cost price of stamps and the expenditure incurred upon agencies employed in selling them. A Security Printing Press, with a Central Stamp Store attached, has been established at Nasik Road where the printing of stamps has been carried on since November 1925. The Accounts of the Press have been placed on a commercial basis from 1st April, 1926. The work of the Central Stamp Store at Calcutta has been taken over by the Central Stamp Store at Nasik. State Governments get their supplies from this Store, the cost of the supplies being credited in the commercial accounts of the Security Printing Press. During the period from 1st April, 1938 to 14th August, 1947 the whole of the Capital expenditure on the Security Printing Press was met from Revenue—*vide* paragraph 3 below.

CAPITAL EXPENDITURE**66—Capital Outlay on the Security Printing Press**

3. This major head was opened in the year 1926-27 to record the Capital Outlay on the Security Printing Press. The Capital Outlay on the construction of the Central Stamp Store at Nasik Road which had previously been recorded under the Capital major head "7-A—Capital Expenditure on Central Stamp Store" was transferred to this head in 1929-30, this Store being now worked as an integral part of the Security Printing Press. Up to the 14th August, 1947 all Capital Outlay incurred on and after 1st April, 1938 was budgeted and accounted for under a separate sub-division of the minor head 'Security Printing Press' under the major head '9—Stamps' within the Revenue section of the accounts.

4. The details of expenditure are shown in Account No. 17-B.

No. 17—ACCOUNT of STAMP REVENUE for the year ended 31st March, 1956.

STATE GOVERNMENTS

	Central Government	STATE GOVERNMENTS											Carried over	
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh		Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Non-Judicial														
Sale of stamps	5,11,375	2,09,790	1,09,974	1,63,298	30,95,994	1,00,893	2,05,930	1,52,63,213	14,52,453	1,11,50,464	2,77,71,154	53,08,341	2,38,40,711	8,91,83,590
Duty on impressing documents	826	710	..	9,348	3,61,121	728	21,668	70,462	8,126	27,499	16,16,743	1,34,252	4,37,179	26,88,671
Fines and penalties	4,709	1,096	..	665	8,037	13,334	12,952	58,900	3,483	15,516	22,353	69,303	82,571	2,92,919
Miscellaneous	18	6	28,542	11,673	..	1,126	15,804	965	798	8,196	5,62,292	4,998	1,286	6,35,704
Total	5,16,928	2,11,611	1,38,516	1,84,984	34,65,152	1,16,081	2,56,354	1,53,93,540	14,64,860	1,12,01,675	2,99,72,542	55,16,894	2,43,61,747	9,28,00,884
Deduct—Refunds	438	3,840	..	3,457	56,108	878	..	17,57,684	36,873	2,16,966	2,86,521	1,01,467	32,81,421	57,45,653
TOTAL A—NON-JUDICIAL	5,16,490	2,07,771	1,38,516	1,81,527	34,09,044	1,15,203	2,56,354	1,36,35,856	14,27,987	1,09,84,709	2,96,86,021	54,15,427	2,10,80,326	8,70,55,231
B—Judicial														
(i) Court Fees—														
Court Fees realized in stamps	1,65,160	2,54,023	1,61,698	75,070	41,40,009	3,25,078	3,91,057	59,63,179	1,12,615	91,10,064	1,61,12,009	48,48,663	1,43,78,956	5,60,37,581
Deduct—Refunds	8,465	520	..	..	33,926	..	9,598	..	..	20,652	14,36,731	27,879	2,33,991	17,71,762
TOTAL (i)—COURT FEES	1,56,695	2,53,503	1,61,698	75,070	41,06,083	3,25,078	3,81,459	59,63,179	1,12,615	90,89,412	1,46,75,278	48,20,784	1,41,44,965	5,42,65,819
Carried over	5,16,490	2,07,771	1,38,516	1,81,527	34,09,044	1,15,203	2,56,354	1,36,35,856	14,27,987	1,09,84,709	2,96,86,021	54,15,427	2,10,80,326	8,70,55,231

A and AA—Principal Business Heads etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

No. 17—ACCOUNT of STAMP REVENUE for the year ended 31st March, 1956—contd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Non-Judicial													
Sale of stamps	8,91,83,590	22,36,875	48,87,157	96,47,982	1,97,22,767	30,94,980	11,64,557	48,78,128	13,10,925	25,32,661	13,43,399	46,85,310	14,46,88,331
Duty on impressing documents	26,88,671	3,363	1,88,943	79,802	3,57,091	45,463	..	4,80,004	7,221	4,075	19,045	3,70,995	42,31,273
Fines and penalties	2,92,919	11,614	20,541	84,393	17,681	1,03,853	14,521	17,075	19,191	1,21,806	13,223	13,579	7,30,396
Miscellaneous	6,35,704	373	5,457	1,29,829	1,02,227	49,432	70,123	9,781	671	27,254	2,236	9,688	10,42,775
Total	9,28,00,884	22,52,225	51,02,098	99,42,006	2,01,99,766	32,93,728	12,49,201	58,71,588	13,38,008	26,85,796	13,77,903	50,79,572	15,06,92,775
Deduct—Refunds	57,45,653	35,445	45,484	2,83,227	11,33,421	35,156	10,000	6,82,296	20,991	44,557	19,708	25,873	80,81,820
TOTAL A—NON-JUDICIAL	8,70,55,231	22,16,780	50,56,614	96,58,779	1,90,66,345	32,58,572	12,39,192	46,89,292	13,17,017	26,41,239	13,58,195	50,53,699	14,26,10,955
B Judicial													
(i) Court Fees—													
Court Fees realized in stamps	5,60,37,581	23,78,496	30,41,595	1,88,86,847	1,07,94,825	19,40,156	20,88,304	23,68,450	10,13,873	22,08,886	9,60,154	8,70,514	10,05,90,481
Deduct—Refunds	17,71,762	9,490	..	(a) 45,399	..	..	5,432	3,49,153	6,381	1,211	(a) 8,857	..	21,98,285
TOTAL (i)—COURT FEES	5,42,65,819	23,69,006	30,41,595	1,88,41,248	1,07,94,825	19,40,156	20,82,872	20,14,297	10,06,892	22,07,675	9,57,297	8,70,514	9,83,92,196
Carried over	8,70,55,231	22,16,780	50,56,614	96,58,779	1,90,66,345	32,58,572	12,39,192	46,89,292	13,17,017	26,41,239	13,58,195	50,53,699	14,26,10,955

(a) Differs from the State Finance Accounts where the corresponding amount has inadvertently been shown against "Deduct Refunds" subordinate to the Sub-major head "B—Judicial (ii)—Other Receipts".

No. 17—ACCOUNT of STAMP REVENUE for the year ended 31st March, 1956—*contd.*

	STATE GOVERNMENTS													Carried Over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,16,490	2,07,771	1,38,516	1,81,527	34,09,044	1,15,203	2,56,354	1,36,35,856	14,27,987	1,09,84,709	2,96,86,021	51,15,427	2,10,80,326	8,70,55,231
	1,58,695	2,53,503	1,61,098	75,070	41,06,083	3,25,078	3,81,459	59,63,170	1,12,615	60,89,312	1,46,75,278	48,20,784	1,41,44,965	5,42,65,819
(ii) Other Receipts—														
Sale of stamps	1,99,260	..	506	..	..	..	88,903	4,21,913	16,19,013	8,88,289	..	..	7,33,224	39,51,147
Fines and penalties	..	..	2,509	24	..	469	8,011	7,298	3,677	7,319	19,642	12,557	3,857	65,363
Miscellaneous	7	..	15,302	14	2	47	35,949	2,278	63	5,720	9,297	15,801	8,095	92,575
Total	1,99,306	..	18,317	38	2	516	1,32,863	4,31,489	16,22,753	9,01,328	28,939	28,358	7,45,176	41,09,085
Deduct—Refunds	177	..	2,166	..	..	486	..	32,311	3,133	..	..	..	14,786	53,059
TOTAL (ii)—OTHER RECEIPTS	1,99,129	..	16,151	38	2	30	1,32,863	3,99,178	16,19,620	9,01,328	28,939	28,358	7,30,390	40,56,026
TOTAL B—JUDICIAL	3,55,824	2,53,503	1,77,849	75,108	41,06,085	3,25,108	5,14,322	63,02,357	17,32,235	99,90,740	1,47,04,217	48,49,142	1,48,75,355	5,83,21,845
C—General														
Security Printing, India—														
Recoveries from different Governments for the value of stamps supplied.	1,56,58,527 (a)	..	..	..	..	..	..	..	..	..	..	..	..	1,56,58,527
Other receipts	3,78,567	..	..	..	..	..	..	..	..	..	..	..	..	3,78,567
TOTAL C—GENERAL	1,60,37,094	..	..	..	..	..	..	..	..	..	..	..	..	1,60,37,094
TOTAL REVENUE FROM STAMPS	1,69,09,408	4,81,274	1,365	2,86,635	75,13,129	4,60,811	7,70,676	1,99,98,213	21,60,222	2,09,75,449	4,43,90,238	1,02,84,369	3,59,35,681	16,14,14,170

(a) Includes amount actually realized in respect of the bills preferred by the State Security Printing, India.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	8,70,55,231	22,16,780	50,56,614	96,58,779	1,90,66,345	32,58,572	12,39,192	46,89,292	13,17,017	26,41,239	13,58,195	50,53,699	14,26,10,955
Other Receipts—	5,42,65,819	23,69,006	30,41,595	1,68,41,243	1,07,94,825	19,40,156	20,82,872	20,14,297	10,06,892	22,07,675	9,57,297	8,70,514	9,83,92,196
Sale of stamps	39,51,147	1,20,635	..	25,26,903	5,15,401	..	..	1,14,654	1,30,239	11,29,450	..	23,87,678	1,08,76,107
Fines and penalties	65,363	4,258	680	321	3,096	9,685	30,094	3,935	32,606	47,352	25,133	7,716	2,30,239
Miscellaneous	92,575	21	229	3,942	1,760	4,617	20,164	518	1,412	8,672	322	12,756	1,46,988
Total	41,09,085	1,24,914	909	25,31,166	5,20,257	14,302	50,258	1,19,107	1,64,257	11,85,474	25,455	24,08,150	1,12,53,334
Deduct—Refunds	53,059	..	21,731	..	26,960	12,815	28	19,953	..	1,188	..	2,62,416	3,98,150
TOTAL (ii) OTHER RECEIPTS	40,56,026	1,24,914	—20,822	25,31,166	4,93,297	1,487	50,230	99,154	1,64,257	11,84,286	25,455	21,45,734	1,08,55,184
TOTAL B—JUDICIAL	5,83,21,845	24,93,920	30,20,773	1,93,72,414	1,12,88,122	19,41,643	21,33,102	21,13,451	11,71,149	33,91,961	9,82,752	30,16,248	10,92,47,380
C—GENERAL													
Security Printing, India—													
Recoveries from dsifferent Governments for the value of stamps supplied.	(a) 1,56,58,527	..	..	..	..	..	..	..	..	..	..	..	1,56,58,527
Other receipts	2,78,567	..	..	..	..	..	..	..	..	..	..	..	2,78,567
TOTAL C—GENERAL	1,60,37,094	..	..	..	..	..	..	..	..	..	..	..	1,60,37,094
TOTAL REVENUE FROM STAMPS	16,14,14,170	47,10,700	80,77,387	2,90,31,193	3,03,54,467	52,00,215	33,72,294	68,02,743	24,88,166	60,33,200	23,40,947	80,69,947	26,78,95,429

(a) Include only amounts actually realised in respect of bills preferred by the Master, Security Printing, India.

No. 17-A—ACCOUNT of EXPENDITURE for Collection of STAMP REVENUE during the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS												Carried Over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	2,187	10,641	111	11,987	..	10,810	2,624	8,757	43,323	1,63,398	69,033	61,507	8,84,378
Central Stamp Office at Calcutta	14,958	..	..	..	..	..	..	..	..	..	..	..	..	14,958
Charges for the sale of stamps—														
Judicial	1,337	4,326	5,950	1,481	15,806	4,542	..	74,886	10,318	60,055	73,710	27,189	1,56,097	4,36,297
Non-Judicial	2,347	5,608	4,756	2,395	28,087	3,559	11,226	10,04,875	34,583	2,40,881	2,41,743	1,51,566	11,16,728	28,48,354
Cost of stamps supplied from Central Stamp Stores.	34,499	3,823	549	7,010	27,180	1,714	32,298	1,59,444	77,191	3,04,149	1,63,811	64,472	1,98,413	10,74,564
Cost of stamps supplied from State Stamp Stores.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Security Printing, India—														
Capital Account—vide details in Account No. 17-B.	—4,08,240	..	..	..	..	..	..	..	..	..	..	..	..	—4,08,240
Revenue Account—														
Working Expenses	1,58,73,438	..	..	..	..	..	..	..	..	..	..	..	..	1,58,73,438
Interest on Capital	5,93,000	..	..	..	..	..	..	..	..	..	..	..	..	5,93,000
State Stamp Manufactory . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
State Stamps Depot . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure for Collection of Stamp Revenue.	1,61,11,339	15,944	21,896	11,003	83,060	9,815	54,334	12,41,829	1,30,849	6,48,408	6,42,662	3,12,260	15,33,350	2,08,16,749
Charged	5,93,000	..	..	..	..	..	..	..	..	..	..	..	..	5,93,000
Voted	1,55,18,339	15,944	21,896	11,003	83,060	9,815	54,334	12,41,829	1,30,849	6,48,408	6,42,662	3,12,260	15,33,350	2,02,23,749

(a) Includes Rs. 4,36,000 on account of Depreciation.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

No. 17-A—ACCOUNT of EXPENDITURE on Collection of STAMP REVENUE during the year ended 31st March, 1956—*contd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	384,378	7,628	26,602	72,541	1,23,857	57,963	19,722	61,309	6,457	62,103	19,850	..	8,42,410
Central Stamp Office at Calcutta	14,958	..	..	..	..	..	..	..	..	..	..	..	14,958
Charges for the sale of Stamps—													
Judicial	4,36,297	17,911	25,606	2,33,545	62,826	18,297	66,299	48,976	12,893	33,723	6,540	44,408	10,07,321
Non-Judicial	28,48,354	63,452	1,22,451	77,847	3,47,261	36,594	74,187	97,954	39,469	78,120	39,310	77,652	39,02,651
Cost of Stamps supplied from Central Stamp Store.	10,74,564	66,702	44,357	2,29,792	3,04,178	199	..	68,072	17,861	1,11,191	16,745	..	19,33,661
Cost of Stamps supplied from State Stamps Stores.	..	..	..	..	..	1,50,070	..	..	..	..	..	..	1,50,070
Security Printing, India—													
Capital Account— <i>vide</i> details in Account No. 17-B	—4,08,240	..	..	..	..	..	..	..	..	..	..	..	—4,08,240
Revenue Account—													
Working Expenses	1,58,73,438	..	..	..	..	..	..	..	..	..	..	..	1,58,73,438
Interest on Capital	5,93,000	..	..	..	..	..	..	..	..	..	..	..	5,93,000
State Stamp Manufactory . . . . .	..	..	..	..	..	..	..	10,574	..	..	..	93,976	1,04,550
State Stamp Depots . . . . .	..	..	..	..	..	..	..	..	..	..	..	58,530	58,530
Total—Expenditure for collection of Stamp Revenue.	2,08,16,749	1,55,693	2,19,016	6,13,725	8,38,122	2,63,123	1,60,208	2,86,885	76,680	2,85,137	82,445	2,74,566	2,40,72,349
Charged	5,93,000	..	..	..	..	..	..	..	..	..	..	..	5,93,000
Voted	2,02,23,749	1,55,693	2,19,016	6,13,725	8,38,122	2,63,123	1,60,208	2,86,885	76,680	2,85,137	82,445	2,74,566	2,34,79,349

	Bombay	
	Expenditure during the year 1955-56	Expenditure to end of the year 1955-56
CENTRAL GOVERNMENT		
Land	Rs. —921	Rs. (b)1,58,849
Buildings	44,026	(b)64,94,469
Plant and Machinery	26,405	26,83,644
Minor Equipments	8,914	1,49,750
Miscellaneous	1,900	87,897
<i>Deduct</i> —Depreciation	4,38,000	43,64,561
Charges in England—		
Stores		25,69,385
Loss or gain by exchange		3,931
Total	—3,57,676	(a)77,83,364
<i>Deduct</i> —Expenditure financed from Ordinary Revenues	—4,08,240	4,80,614
Net Expenditure outside the Revenue Account	50,564	73,02,750

(a) Includes capital outlay on the construction of Central Stamp Store at Nasik Road, which was transferred to this head in 1929-30.

(b) Expenditure of Rs. 2,919 transferred proforma from the minor head 'Buildings' to the minor head 'Land'.

NOTE—Expenditure during and to end of the year 1955-56 shown against various minor heads in this account is inclusive of the expenditure within the Revenue Account booked under "9- Stamps".

**X and 10—Forest
REVENUE**

Revenue from Forests may be divided into three main classes:—

- (1) Produce of Government forests.
- (2) Revenue from forests not managed by Government.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests.

- (3) Miscellaneous.

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

EXPENDITURE ON REVENUE ACCOUNT

2. The expenditure falls under two main heads:—

- (1) Conservancy and works; and (2) Establishment.

Revenue expenditure includes, besides working expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency; that is to say, the cost of all operations in connection with the conservation and regeneration of forests including the replacing of forest crops by artificial means after harvesting which may be required from year to year to maintain the forests in a state of normal efficiency. Expenditure of a capital nature which is not met from borrowed funds is also brought to account under this head.

3. The head 'Interest on Capital' records the interest on capital outlay recorded outside the Revenue Account.

CAPITAL EXPENDITURE

65-A—Capital Outlay on Forests outside the Revenue Account

4. This capital major head is intended for exhibition of expenditure of a capital nature in the Forest Department which is met from borrowed funds. Other forest expenditure of a capital nature in the Forest Department which is not met from borrowed funds is not recognised as such in the regular accounts and is debited initially and finally to the head '10—Forest'.

No. 18—ACCOUNT of FOREST REVENUE for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forests by Government agency.	72,03,406	1,260	33,217	31,26,052	..	16,48,837	18,78,024	5,94,218	62,015	1,52,377	1,00,75,975	1,49,67,527	1,22,27,163	5,19,70,071
Timber and other produce removed from forests by consumers or purchasers.	14,40,266	1,35,041	26,98,023	8,44,795	..	62,55,870	77,31,007	36,13,913	77,60,388	86,16,753	2,47,29,285	2,89,57,369	46,05,500	9,73,88,210
Drift and waif wood and confiscated forest produce.	7,072	..	..	..	..	16,103	6,053	37,141	2,26,499	6,552	861	5,731	12,028	3,18,040
Revenue from forests not managed by Government.	..	..	..	..	..	30,718	..	..	4,068	..	48,723	3,394	10,314	97,217
Receipts from the management of Ex-Zamindari Estates.	..	..	..	..	..	..	..	..	..	..	..	35,64,117	1,08,951	36,73,068
Miscellaneous	13,09,021	42,196	87,590	3,94,965	1,551	4,66,568	1,92,701	10,16,991	6,61,170	2,11,384	14,50,968	11,55,165	7,67,567	77,57,837
Receipts in England	59	..	..	..	..	..	..	..	..	..	..	144	..	203
Total	99,59,824	1,78,497	28,14,830	43,65,812	1,551	84,18,096	98,07,785	52,62,263	87,14,140	89,87,066	3,63,05,812	4,86,53,447	1,77,31,523	16,12,04,646
<i>Deduct—Refunds</i>	<i>6,829</i>	<i>..</i>	<i>3,516</i>	<i>19,178</i>	<i>..</i>	<i>1,655</i>	<i>12,522</i>	<i>29,106</i>	<i>41,195</i>	<i>8,161</i>	<i>99,036</i>	<i>1,40,175</i>	<i>24,677</i>	<i>3,86,050</i>
TOTAL FOREST REVENUE	99,52,995	1,78,497	28,15,314	43,46,634	1,551	84,16,441	97,95,263	52,33,157	86,72,945	89,78,905	3,62,06,776	4,85,13,272	1,77,06,846	16,08,18,596

18—ACCOUNT of FOREST REVENUE for the year ended 31st March, 1956—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forests by Government agency.	5,19,70,071	4,06,621	28,66,288	50,17,451	19,15,548	24,390	3,09,323	1,08,70,213	1,302	13,199	..	1,84,22,247	9,18,16,653
Timber and other produce removed from forests by consumers or purchasers.	9,73,88,210	1,16,63,014	19,03,638	3,32,74,580	78,90,815	1,26,02,742	84,30,832	13,60,946	7,09,821	40,82,456	5,19,804	27,39,906	18,25,66,764
Drift and waif wood and confiscated forest produce.	3,18,040	70,474	17,222	85,487	38,522	7,053	2,278	..	..	711	..	44,779	5,84,576
Revenue from forests not managed by Government.	97,217	..	82,926	26,777	..	..	..	..	..	8,692	..	..	2,15,612
Receipts from the management of Ex-Zamindari Estates.	36,73,068	26,12,122	..	..	..	..	..	..	..	11,84,856	..	..	74,70,046
Miscellaneous	77,57,837	11,23,518	2,72,201	12,68,211	2,50,945	4,61,648	3,76,044	5,89,359	4,87,317	4,50,476	91,564	7,45,411	1,38,74,531
Receipts in England	203	..	..	..	2,418	..	..	..	..	..	..	..	2,621
Total	16,12,04,646	1,58,75,749	51,42,275	3,96,72,506	1,00,98,258	1,30,95,833	91,18,477	1,28,20,518	11,98,440	57,40,390	6,11,368	2,19,52,343	29,65,30,803
<i>Deduct—Refunds</i>	<i>3,88,060</i>	<i>10,066</i>	<i>2,223</i>	<i>99,525</i>	<i>11,326</i>	<i>83,411</i>	<i>11,041</i>	<i>53,481</i>	<i>11,105</i>	<i>99,768</i>	<i>9,623</i>	<i>2,06,012</i>	<i>9,88,631</i>
TOTAL FOREST REVENUE	16,08,18,586	1,68,65,683	51,40,052	3,95,72,981	1,00,86,932	1,30,07,422	91,07,436	1,27,67,037	11,87,335	56,40,622	6,01,745	2,17,46,331	29,55,42,172

No. 18-A—ACCOUNT of EXPENDITURE for MANAGEMENT AND COLLECTION of FOREST REVENUE for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Direction . . . . .	..	..	..	..	..	85,618	1,32,279	1,76,728	2,15,269	..	2,54,630	5,89,853	1,58,586	16,12,963
Forest Research Institute	25,86,875	..	..	..	..	..	..	..	..	..	..	..	..	25,86,875
Conservancy and Works	73,95,569	1,25,361	1,78,078	10,30,262	..	12,09,085	10,27,525	10,08,119	27,20,553	20,36,966	70,12,170	69,65,343	26,35,069	3,33,44,100
Establishment	14,23,640	1,84,030	5,11,862	4,12,251	1,758	15,95,892	11,28,991	18,03,927	19,88,164	20,58,868	70,90,028	67,81,625	25,26,934	2,75,07,970
Interest on Capital . . . . .	..	..	..	..	..	..	..	..	..	..	33,338	..	..	33,338
Expenditure in connection with Ex-Zamindari Estates.	..	..	..	..	..	..	..	..	..	..	..	..	1,25,823	1,25,823
Grants-in-aid, Contributions, etc.	30,14,932	..	..	..	..	..	..	..	..	..	..	..	..	30,14,932
Development Schemes	22,03,877	..	7,26,885	1,90,250	..	6,63,689	..	7,54,619	22,41,619	39,85,880	..	13,23,393	9,78,618	1,30,66,820
Delhi Zoological Posts	83,795	..	..	..	..	..	..	..	..	..	..	..	..	83,795
Development of Forests	47,312	..	..	..	..	..	..	..	..	..	..	..	..	47,312
Deduct—Amount met from Special Development Fund.	35,980	..	..	..	..	..	..	..	..	..	..	..	..	35,980
Charges in England—														
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	..	..	5,764	..	11,218	..	16,982
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	734	..	734
Stores	36,509	..	..	..	..	..	..	..	..	..	..	..	..	36,509
Other Charges	12,456	..	33	..	..	79	..	..	..	7,714	..	144	..	20,426
TOTAL FOREST EXPENDITURE	1,67,68,985	3,09,391	14,16,858	16,32,763	1,758	35,54,363	22,88,795	37,43,393	71,65,605	80,95,192	1,43,90,166	1,56,72,300	64,25,030	8,14,64,599
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	33,338	..	..	33,338
Voted	1,67,68,985	3,09,391	14,16,858	16,32,763	1,758	35,54,363	22,88,795	37,43,393	71,65,605	80,95,192	1,43,56,828	1,56,72,300	64,25,030	8,14,31,261

No. 18-A—ACCOUNT of EXPENDITURE for MANAGEMENT AND COLLECTION of FOREST REVENUE for the year ended 31st March, 1956—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Direction	16,12,963	1,59,179	1,32,754	1,15,115	..	2,65,619	1,33,795	75,254	59,085	92,286	49,962	1,50,189	28,46,211
Forest Research Institute	25,86,875	..	..	..	..	..	..	..	..	..	..	..	25,86,875
Conservancy and Works	3,33,44,100	14,80,632	25,31,776	1,06,68,301	32,84,978	2,81,891	2,51,812	33,08,810	64,473	3,67,630	1,03,480	46,01,543	6,02,89,426
Establishment	2,75,07,970	24,63,697	16,76,036	64,58,344	31,95,228	25,33,897	21,11,972	13,88,430	2,86,767	21,03,724	4,52,080	12,91,737	5,14,69,882
Interest on Capital	33,338	..	..	28,435	..	..	..	..	..	..	..	..	61,773
Expenditure in connection with Ex-Zamindari Estates.	1,25,823	..	..	..	..	..	..	..	..	..	..	..	1,25,823
Grants-in-aid, Contributions, etc.	30,14,932	..	..	..	..	..	..	..	..	..	..	..	30,14,932
Development Schemes	1,30,68,820	8,65,113	5,73,967	..	17,81,966	9,72,802	18,98,438	2,02,036	11,34,334	12,23,568	7,48,073	66,867	2,25,35,984
Delhi Zoological Posts	83,795	..	..	..	..	..	..	..	..	..	..	..	83,795
Development of Forests	47,312	..	..	..	..	..	..	..	..	..	..	..	47,312
<i>Deduct</i> —Amount met from Special Development Fund.	35,980	..	..	..	..	..	..	..	..	..	..	..	35,980
Charges in England—													
Leave Salaries and Deputation Pay	16,982	..	..	3,383	3,763	..	..	..	..	..	..	..	24,128
Sterling Overseas Pay	734	..	..	384	..	..	..	..	..	..	..	..	1,118
Stores	36,509	..	..	..	..	..	..	..	..	..	..	..	36,509
Other Charges	20,426	67	266	..	3,636	..	..	..	..	..	..	..	24,395
TOTAL FOREST EXPENDITURE	8,14,64,599	49,68,688	49,14,799	1,72,73,962	82,69,571	40,54,209	43,96,017	49,74,530	15,44,659	37,87,208	13,53,595	61,10,510	14,31,111
Charged	33,338	..	..	28,435	..	..	..	..	..	..	..	..	61,773
Voted	8,14,31,261	49,68,688	49,14,799	1,72,45,527	82,69,571	40,54,209	43,96,017	49,74,530	15,44,659	37,87,208	13,53,595	61,10,510	14,30,50,410

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

A and AA.—Principal Revenue Heads etc.

No. 18-B—ACCOUNT of FOREST CAPITAL OUTLAY during and to end of the year 1955-56.

	Central Government	STATE GOVERNMENTS						Total
		Government of Vindhya Pradesh	Government of Assam	Government of Bombay	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Organisation, Improvement and Extension of Forests . . . . .	..	3,38,247	3,70,330	..	..	..	..	7,08,577
Communications and Buildings	3,60,943	3,06,764	2,29,738	..	..	..	..	8,97,445
Livestock, Stores, Tools and Plant	7,75,990	..	2,811	..	..	..	..	7,78,801
Establishment . . . . .	..	..	69,772	..	..	..	..	69,772
Charges in England—								
Stores	27,065	..	..	..	..	..	..	27,065
Loss or gain by Exchange	47	..	..	..	..	..	..	47
Total Expenditure Outside the Revenue Account during the year (Voted)	11,64,045	6,45,011	6,72,651	..	..	..	..	24,81,707
Total Expenditure Outside the Revenue Account to end of the year	1,45,49,179 (a) and (b)	(b)10,95,902	10,09,881	7,66,456	83,657	5,68,699	13,500	1,80,87,174

(a) Includes Rs. 95,972 transferred to the progressive total of Live Stock Stores, Tools and Plant without financial adjustment in 1954-55.

(b) Expenditure of Rs. 1,04,130 transferred *proforma* from Central Government to the Government of Vindhya Pradesh.

XI and 11—Registration

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

No. 19—ACCOUNT of RECEIPTS under REGISTRATION for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	2,26,434	19,482	28,214	21,194	5,65,068	21,618	47,080	27,72,781	4,36,676	45,59,499	31,34,835	18,98,485	49,47,911	1,86,79,277
Fees for copies of registered documents	7,521	4,752	3,159	13,325	59,782	2,391	5,984	58,037	14,793	1,95,075	52,699	36,628	2,01,420	6,55,566
Miscellaneous	17,406	120	1,188	4	4,436	453	1,704	9,15,982	37,516	2,16,604	82,418	86,768	18,21,805	31,86,404
Total	2,51,361	24,354	32,561	34,523	6,29,286	24,462	54,768	37,46,800	4,88,985	49,71,178	32,69,952	20,21,981	69,71,136	2,25,21,247
<i>Deduct—Refunds</i>	<i>136</i>	<i>10</i>	<i>..</i>	<i>..</i>	<i>10</i>	<i>..</i>	<i>..</i>	<i>2,912</i>	<i>1,151</i>	<i>2,400</i>	<i>7,015</i>	<i>173</i>	<i>4,911</i>	<i>18,718</i>
Total Revenue from Registration	2,51,225	24,344	32,561	34,523	6,29,276	24,462	54,768	37,43,888	4,87,834	49,68,778	32,62,987	20,21,708	69,66,225	2,25,02,529

	Brought forward	STATE GOVERNMENTS												Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	1,86,79,277	11,13,628	12,76,858	26,34,781	43,28,434	5,68,983	2,84,741	11,22,902	3,40,937	5,07,176	9,61,530	21,04,844	3,39,24,091	
Fees for copies of registered documents	6,55,566	16,242	1,35,694	1,36,111	3,29,060	94,577	29,634	21,301	35,058	27,703	4,685	57,217	15,42,848	
Miscellaneous	31,86,404	49,873	14,675	2,60,979	4,67,155	1,14,992	28,482	86,128	8,096	27,458	1,008	3,85,030	46,30,080	
Total	2,25,21,247	11,79,543	14,27,227	30,31,871	51,24,649	7,78,552	3,42,857	12,30,331	3,84,091	5,62,337	9,67,223	25,47,091	4,00,97,019	
<i>Deduct—Refunds</i>	<i>18,718</i>	<i>436</i>	<i>147</i>	<i>47</i>	<i>3,226</i>	<i>438</i>	<i>82</i>	<i>1,011</i>	<i>54</i>	<i>355</i>	<i>7,943</i>	<i>7,242</i>	<i>39,699</i>	
Total Revenue from Registration	2,25,02,529	11,79,107	14,27,080	30,31,824	51,21,423	7,78,114	3,42,775	12,29,320	3,84,037	5,61,982	9,59,280	25,39,849	4,00,57,320	

A. and A.A.—Principal Revenue Heads, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

No. 19-A—ACCOUNT of EXPENDITURE under REGISTRATION for the year ended 31st March, 1956

—	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	..	..	..	5,823	..	26,154	81,041	..	50,751	1,00,421	44,186	88,840	3,97,216
District charges	90,242	13,393	6,155	6,733	46,657	298	..	15,42,401	2,09,090	14,62,905	15,07,194	4,49,424	37,80,855	91,21,347
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER REGISTRATION.	90,242	13,393	6,155	6,733	52,480	298	26,154	16,23,442	2,09,090	15,13,656	16,07,615	4,93,610	38,75,695	95,18,563
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	242	..	..	242
Voted	90,242	13,393	6,155	6,733	52,480	298	26,154	16,23,442	2,09,090	15,13,656	16,07,373	4,93,610	38,75,695	95,18,321

—	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	3,97,216	5,977	..	1,09,716	1,02,347	57,963	19,723	25,055	25,549	30,727	16,421	97,486	8,88,180
District charges	91,21,347	4,65,941	13,923	12,82,335	19,42,647	3,79,123	94,292	5,25,785	..	1,02,613	1,44,225	12,88,090	1,53,60,321
Works . . . . .	..	..	..	22,958	..	..	..	..	..	..	..	..	22,958
TOTAL EXPENDITURE UNDER REGISTRATION	95,18,563	4,71,918	13,923	14,15,009	20,44,994	4,37,086	1,14,015	5,50,840	25,549	1,33,340	1,60,646	13,85,576	1,62,71,459
Charged	242	..	..	..	..	..	..	..	..	..	..	..	242
Voted	95,18,321	4,71,918	13,923	14,15,009	20,44,994	4,37,086	1,14,015	5,50,840	25,549	1,33,340	1,60,646	13,85,576	1,62,71,217

XII and 12—Receipts under and Charges on account of, Motor Vehicles Acts

REVENUE

The receipts under the Motor Vehicles Acts are recorded under this major head. Such receipts when realised in stamps may, at the option of the State Governments be credited under the head "IX Stamps" instead of under this head.

EXPENDITURE

2. The charges shown under this head relate chiefly to the establishments employed on the collection of receipts under Motor Vehicles Acts, inspection of motor vehicles and compensations to local bodies, etc. Charges incurred in any Administrative Department of Government are debited to the major head connected with the Department concerned.

No. 20—ACCOUNT of RECEIPTS under MOTOR VEHICLES ACTS for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act	4,45,195	70,509	..	34,132	14,553	12,906	..	31,89,311	14,96,610	4,99,869	21,80,488	7,65,485	16,89,527	1,03,98,585
Receipts under the State Motor Vehicles Taxation Act.	7,154	1,84,056	3,86,006	5,39,035	2,03,897	14,607	7,28,371	1,45,66,081	22,19,583	..	2,73,81,693	42,22,232	3,85,68,979	8,90,21,694
Other receipts	64,155	..	38	..	1,644	..	3,571	2,40,167	23,061	..	1,73,906	30,501	93,308	6,30,351
Total	5,16,504	2,54,565	3,86,044	5,73,167	2,20,094	27,513	7,31,942	1,79,95,559	37,39,254	4,99,869	2,97,36,087	50,18,218	4,03,51,814	10,00,50,630
<i>Deduct—Refunds</i>	<i>669</i>	<i>565</i>	<i>37</i>	<i>8,221</i>	<i>145</i>	<i>..</i>	<i>3,349</i>	<i>87,282</i>	<i>4,953</i>	<i>14,382</i>	<i>18,66,043</i>	<i>17,982</i>	<i>2,65,132</i>	<i>22,98,760</i>
TOTAL RECEIPTS UNDER MOTOR VEHICLES ACTS.	5,16,835	2,54,000	3,86,007	5,64,946	2,19,949	27,513	7,28,593	1,79,08,277	37,34,301	4,85,487	2,78,70,044	49,70,236	4,00,86,682	9,77,51,870

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A. and A.A. - Principal Revenue Heads, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

No. 20—ACCOUNT of RECEIPTS under MOTOR VEHICLES ACTS for the year ended 31st March, 1956—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Govrenment of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act	1,03,98,585	15,78,888	9,49,492	..	14,44,222	..	7,11,474	1,85,576	..	..	4,81,319	3,30,243	1,60,79,799
Receipts under the State Motor Vehicles Taxation Act.	8,90,21,694	24,64,924	26,96,432	1,19,83,382	1,06,73,404	24,93,872	20,23,470	93,63,724	3,42,381	40,37,323	11,29,221	82,17,784	14,44,47,611
Other receipts	6,30,351	..	36,489	..	5,59,927	..	2,057	70,541	31,856	14,635	42,170	1,097	13,89,123
Total	10,00,50,630	40,43,812	36,82,413	1,19,83,382	1,26,77,553	24,93,872	27,37,001	96,19,841	3,74,237	40,51,958	16,52,710	85,49,124	16,19,16,533
<i>Deduct—Refunds</i>	<i>22,98,760</i>	<i>23,564</i>	<i>..</i>	<i>1,32,541</i>	<i>46,658</i>	<i>2,371</i>	<i>6,891</i>	<i>29,647</i>	<i>..</i>	<i>190</i>	<i>11,318</i>	<i>8,165</i>	<i>25,60,105</i>
TOTAL RECEIPTS UNDER MOTOR VEHICLES ACTS	9,77,51,870	40,20,248	36,82,413	1,18,50,841	1,26,30,895	24,91,501	27,30,110	95,90,194	3,74,237	40,51,768	16,41,392	85,40,959	15,93,56,428

No. 20-A—ACCOUNT of EXPENDITURE ON ACCOUNT of MOTOR VEHICLES ACTS for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	15,480	15,937	..	..	1,19,263	5,082	1,05,992	19,080	3,53,363	1,94,506	4,10,101	2,48,449	1,29,434	16,16,627
Inspection of Motor Vehicles	..	..	..	13,231	76,387	..	..	1,05,393	6,232	1,02,331	10,30,327	38,249	1,88,942	15,61,062
Compensations to Local Bodies, etc.	..	..	..	34,800	13,31,775	..	..	24,61,642	4,00,000	..	12,02,123	44,945	66,06,026	1,20,81,311
Transfer to the State Road Funds	..	..	..	..	..	..	..	..	..	..	2,23,93,383	..	..	2,23,93,383
Other charges	..	..	..	..	..	..	..	4,02,923	11,58,278	1,12,878	5,445	30,542	7,85,483	24,95,549
Charges in England														
Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	..	..	..	5,916	..	..	5,916
Other Charge	..	..	..	..	..	..	..	..	..	..	..	68	..	68
TOTAL EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS.	15,480	15,937	..	48,031	15,27,425	5,082	1,05,992	29,80,038	19,17,813	4,09,715	2,50,47,295	3,62,223	77,09,885	4,01,53,916
Charged	..	..	..	..	..	..	..	24,61,642	..	..	2,35,95,506	44,945	66,06,026	3,27,08,119
Voted	15,480	15,937	..	48,031	15,27,425	5,082	1,05,992	27,306	19,17,813	4,09,715	11,51,789	3,17,278	11,03,859	71,45,797

A and AA—Principal Revenue Heads, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	16,16,627	36,209	10,808	..	..	1,05,846	92,914	2,27,328	49,076	2,62,004	70,674	3,59,550	28,31,036
Inspection of Motor Vehicles	15,61,962	..	4,28,434	..	..	1,27,123	2,67,727	26,571	41,800	87,335	27,957	70,113	26,38,122
Compensations to Local Bodies, etc.	1,20,81,311	4,19,111	..	..	4,50,000	..	23,724	7,43,499	..	..	..	2,30,876	1,39,48,521
Transfer to the State Road Funds	2,23,93,383	15,87,500	..	1,09,00,000	..	22,58,532	..	..	..	..	..	..	3,71,39,415
Other charges	24,95,549	385	..	..	..	..	..	42,413	..	..	..	31,336	25,69,683
Charges in England—													
Leave Salaries and Deputation Pay	5,916	..	..	..	..	..	..	..	..	..	..	..	5,916
Other Charges	68	..	..	..	..	..	..	..	..	..	..	..	68
TOTAL EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS.	4,01,53,916	20,43,205	4,39,242	1,09,00,000	4,50,000	24,91,501	3,84,365	10,39,811	90,876	3,49,339	98,631	6,91,875	5,91,32,761
Charged	3,27,08,119	..	..	..	4,50,000	..	..	..	..	..	..	..	3,31,58,119
Voted	74,45,797	20,43,205	4,39,242	1,09,00,000	..	24,91,501	3,84,365	10,39,811	90,876	3,49,339	98,631	6,91,875	2,59,74,642

XIII and 13—Other Taxes and Duties

The major heads record the transactions relating to taxes imposed on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling, and also the transactions in connection with Electricity and Tobacco duties levied by State Governments. The cost of collection of these taxes, where a separate agency has not been appointed for the purpose, is adjusted under the respective major heads. Only the cost of any special establishment employed on the collection of these taxes is debited to this major head.

No. 21—ACCOUNT of RECEIPTS under OTHER TAXES AND DUTIES for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS BETTING AND GAMBLING—														
Entertainment Tax	2,06,356	4,03,883	1,58,381	67,425	30,74,114	43,122	1,57,890	47,40,104	18,50,271	38,52,301	1,83,92,720	30,99,284	98,16,524	458,62,375
Betting Tax—														
Totalisator . . . . .	..	..	..	..	25,867	..	..	..	..	..	48,80,888	..	7,50,899	56,57,654
Bookmakers . . . . .	..	..	..	..	3,21,580	..	..	..	..	..	20,06,180	..	3,83,346	27,11,106
Luxury Tax . . . . .	..	..	..	..	..	..	..	..	..	..	10,00,000	..	..	10,00,000
Total	2,06,356	4,03,883	1,58,381	67,425	34,21,561	43,122	1,57,890	47,40,104	18,50,271	38,52,301	2,62,79,788	30,99,284	1,09,50,769	5,52,31,135
Deduct—Refunds . . . . .	..	56	..	..	28	..	..	6,175	5,435	1,763	27,215	3,415	5,386	49,473
TOTAL A—TAXES ON LUXURIES, ETC.	2,06,356	4,03,827	1,58,381	67,425	34,21,533	43,122	1,57,890	47,33,929	18,44,836	38,50,538	2,62,52,573	30,95,869	1,09,45,383	5,51,81,662
B—RECEIPTS FROM ELECTRICITY DUTIES—														
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	..	..	2,967	1,061	..	135	240	61,890	34,959	22,554	5,91,107	12,99,646	1,15,233	21,20,792
Receipts under the Uttar Pradesh Electricity Duty Act, 1952.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other receipts . . . . .	..	..	399	..	..	..	..	3,74,756	..	25,04,991	2,65,79,624	3,45,955	13,61,929	3,11,67,654
Receipt under the Mysore Electricity Taxation Consumption Act, 1950.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts in England . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total . . . . .	..	..	3,366	1,061	..	135	240	4,36,646	34,959	25,27,545	2,71,70,731	16,45,601	14,77,162	3,32,97,446
Deduct—Refunds . . . . .	..	..	..	..	..	..	..	842	..	3,851	4,18,130	140	601	4,23,624
TOTAL B—RECEIPTS FROM ELECTRICITY DUTIES.	..	..	3,366	1,061	..	135	240	4,35,804	34,959	25,23,694	2,67,5,601	16,45,461	14,76,501	3,28,73,822
Carried over to pag. 173	2,06,356	4,03,827	1,61,747	68,486	34,21,533	43,257	1,58,130	51,69,733	18,79,795	63,74,232	5,30,05,174	47,41,330	1,24,21,884	8,80,55,484

A and AA—Principal Revenue

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—													
Entertainment Tax	4,58,62,375	6,46,927	28,09,204	86,82,964	1,19,04,521	3,81,791	..	17,99,153	5,32,692	6,731	8,79,355	..	7,35,05,713
Betting Tax—													
Totalisator	56,57,654	..	..	1,72,371	20,96,742	..	..	9,65,810	..	..	..	..	88,92,577
Bookmakers	27,11,106	..	..	79,207	41,06,342	1,56,612	..	33,371	..	..	..	..	70,86,638
Luxury Tax	10,00,000	..	..	..	..	1,258	..	..	..	355	..	..	10,01,613
Total	5,52,31,135	6,46,927	28,09,204	89,34,542	1,81,07,605	5,39,661	..	27,98,334	5,32,692	7,086	8,79,355	..	9,04,86,541
Deduct—Refunds	49,473	..	1,775	4,505	..	..	..	441	..	1,481	..	..	67,675
TOTAL A.—TAXES ON LUXURIES, ETC.	5,51,81,662	6,46,927	28,07,429	89,30,037	1,81,07,605	5,39,661	..	27,97,893	5,32,692	5,605	8,79,355	..	9,04,28,866
B.—RECEIPTS FROM ELECTRICITY DUTIES—													
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	21,29,792	31,062	77,098	1,55,310	12,25,790	..	8,942	..	7,157	5,319	49,918	..	36,90,388
Receipts under the Uttar Pradesh Electricity Duty Act, 1952.	..	..	..	1,10,81,908	..	..	..	..	..	..	..	..	1,10,81,908
Other receipts	3,11,67,654	..	702	16,781	97,57,860	41,068	..	..	1,181	6,316	..	1,66,638	4,11,58,200
Receipt under the Mysore Electricity Taxation Consumption Act, 1950.	..	..	..	..	..	..	..	26,83,497	..	..	..	..	26,83,497
Receipts in England	..	..	1,079	..	..	..	..	..	..	..	..	..	1,079
Total	3,32,97,446	31,062	78,879	1,12,53,999	1,09,83,650	41,068	8,942	26,83,497	8,338	11,635	49,918	1,66,638	5,86,15,072
Deduct—Refunds	4,23,624	..	473	275	..	..	..	..	..	..	..	..	4,24,372
TOTAL B.—RECEIPTS FROM ELECTRICITY DUTIES	3,28,73,822	31,062	78,406	1,12,53,724	1,09,83,650	41,068	8,942	26,83,497	8,338	11,635	49,918	1,66,638	5,81,90,700
Carried over to page 174	8,80,55,484	6,77,989	28,85,835	2,01,83,761	2,90,91,255	5,80,729	8,942	54,81,390	5,41,030	17,240	9,29,273	1,66,638	14,86,19,566

No. 21—ACCOUNT OF RECEIPTS UNDER OTHER TAXES AND DUTIES for the year ended 31st March, 1956—contd.

		STATE GOVERNMENTS											Carried Over	
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Rs.
Brought forward from page 171	Rs. 2,06,356	Rs. 4,03,827	Rs. 1,61,747	Rs. 68,486	Rs. 34,21,533	Rs. 43,257	Rs. 1,58,130	Rs. 51,69,733	Rs. 18,79,795	Rs. 63,74,232	Rs. 5,30,06,174	Rs. 47,41,330	Rs. 1,24,21,884	Rs. 8,80,55,484
(C)—RECEIPTS FROM TOBACCO DUTIES—														
Tobacco Vendor Fees	..	..	..	48,884	..	15,366	..	8,58,445	..	..	..	..	..	9,22,695
Receipts under the Madras Tobacco (Taxation of Sales, Registration and Licensing) Act, 1953.	..	..	..	..	..	..	..	..	..	..	..	..	..	31,42,976
Licence Fees	..	..	..	..	..	..	..	48,300	..	..	..	3,96,193	..	4,44,493
Miscellaneous	..	..	..	..	..	..	..	3,703	..	..	..	968	..	4,071
Total	..	..	..	48,884	..	15,366	..	9,10,448	..	..	..	3,97,161	..	45,14,835
Deduct—Refunds	..	..	..	..	..	..	..	10	..	..	..	460	..	470
TOTAL (C)—RECEIPTS FROM TOBACCO DUTIES.	..	..	..	48,884	..	15,366	..	9,10,438	..	..	..	3,90,701	..	45,14,365
(D)—RECEIPTS UNDER THE SALES TAX ACTS														
Taxes	14,94,039	..	..	..	1,74,09,396	..	21,87,733	3,22,03,354	1,20,67,812	3,87,38,085	24,45,36,773	2,75,39,964	10,90,63,772	48,52,31,618
Licence Fees	52	..	..	..	..	..	..	8,73,126	..	..	7,567	2,258	28,42,334	37,25,341
Miscellaneous	160	..	..	..	..	..	84,502	2,47,231	19,462	72,287	40,605	43,621	3,81,879	8,89,767
Total	14,94,251	..	..	..	1,74,09,396	..	22,72,235	3,33,23,731	1,20,87,274	3,88,10,972	24,45,84,945	2,75,85,833	11,22,77,989	48,98,40,626
Deduct—Refunds	50	..	..	..	70,271	..	12,153	11,95,165	68,281	6,02,239	28,66,763	2,57,616	29,98,314	80,70,442
Total	14,94,201	..	..	..	1,73,39,125	..	22,60,082	3,21,28,566	1,20,18,993	3,82,08,733	24,17,18,192	2,73,28,217	10,92,79,675	48,17,70,184
Carried over to page 175	17,00,567	4,03,827	1,61,747	1,17,370	2,07,60,658	58,623	24,18,212	3,92,06,737	1,98,98,786	4,45,82,965	29,47,23,306	3,24,66,246	12,48,44,536	57,43,45,633

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 172	8,80,55,484	6,77,989	28,85,835	2,01,83,761	2,90,91,255	5,80,729	8,942	54,81,300	5,41,030	17,240	9,29,273	1,66,638	14,86,19,506
C—RECEIPTS FROM TOBACCO DUTIES—													
Tobacco Vand Fees	9,22,695	..	..	..	..	..	..	..	23,54,253	..	..	..	32,76,948
Receipts under the Madras Tobacco (Taxation of Sales and Registration) Act, 1953.	31,42,976	..	..	..	..	..	..	..	..	..	..	..	31,42,976
Licence Fees	4,44,493	..	5,80,788	..	..	..	..	..	..	..	..	13,16,788	23,42,069
Miscellaneous	4,671	..	881	..	..	..	..	..	..	..	..	42,625	48,177
Total	45,14,835	..	5,81,669	..	..	..	..	..	23,54,253	..	..	13,59,413	88,10,170
Deduct—Refunds	470	..	238	..	..	..	..	..	19	..	..	..	727
TOTAL C—RECEIPTS FROM TOBACCO DUTIES	45,14,365	..	5,81,431	..	..	..	..	..	23,54,234	..	..	13,59,413	88,09,443
D—RECEIPTS UNDER THE SALES TAX ACTS—													
Taxes	48,52,31,518	1,46,34,458	2,86,09,407	5,97,15,710	9,09,40,663	3,24,50,207	1,57,17,174	1,98,37,848	66,89,874	1,17,71,358	1,33,06,089	2,31,22,794	80,20,27,100
Licence Fees	37,25,341	135	27,827	6,50,975	..	..	20,838	2,80,385	866	7,54,274	40	5,41,069	60,01,750
Miscellaneous	8,89,767	20,561	33,170	1,45,003	..	..	51,918	1,48,521	1,334	21,15,053	2,393	2,59,957	36,67,677
Total	48,98,46,626	1,46,55,154	2,86,70,404	6,05,11,688	9,09,40,663	3,24,50,207	1,57,89,930	2,02,66,754	66,92,074	1,46,40,685	1,33,08,522	2,39,23,820	81,16,96,527
Deduct—Refunds	80,70,842	57,173	1,28,077	10,21,322	5,08,324	..	8,01,689	2,06,484	44,239	—34	..	2,84,083	1,11,22,199
Total	48,17,75,784	1,45,97,981	2,85,42,327	5,94,90,366	9,04,32,339	3,24,50,207	1,49,88,241	2,00,60,270	66,47,835	1,46,40,719	1,33,08,522	2,36,39,737	80,05,74,328
Carried over to page 176	57,43,45,633	1,52,75,970	3,20,09,593	7,96,74,127	11,95,23,594	3,30,30,936	1,49,97,183	2,55,41,660	95,43,099	1,46,57,959	1,42,37,795	2,51,65,788	95,80,03,337

No. 21—ACCOUNT of RECEIPTS under OTHER TAXES AND DUTIES for the year ended 31st March 1956—contd.

M/S:18:CLAGO-24

V and AA—Principal Revenue Head, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 173	17,00,557	4,03,827	1,61,747	1,17,370	2,07,60,658	58,623	24,18,212	8,82,08,737	1,38,98,788	4,45,82,965	29,47,23,366	3,24,66,248	12,48,44,535	57,43,45,633
E—OTHER ITEMS—														
Petrol Tax	..	..	..	..	..	61,952	..	..	..	..	..	..	..	61,352
Miscellaneous	..	..	..	..	..	5,806	..	..	5,001	..	..	..	..	10,807
Receipts under the Sales of Motor Spirit Taxation Acts.	85,590	..	..	83,782	..	..	..	48,85,673	25,77,393	..	..	..	..	76,32,438
Newspaper Advertisement Tax	..	..	..	..	..	..	..	..	..	..	37,242	..	..	37,242
Urban Immovable Property Tax	..	..	..	..	..	..	..	..	..	..	1,68,04,246	..	..	1,68,04,246
Inter-State Transit Duties	6	..	..	..	..	..	..	..	..	..	..	..	..	6
Receipts under the Coorg Land Cess and Taxation Act, 1954.	..	..	..	1,64,699	..	..	..	..	..	..	..	..	..	1,64,699
Prize Competitions	..	..	..	..	..	..	..	..	..	..	2,83,321	..	..	2,83,321
Conservancy Fees	54,311	..	..	..	..	..	..	..	..	..	..	..	..	54,311
Receipts under the Uttar Pradesh Sugar Cane (Regulation of Supply and Purchase) Act, 1953.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tax on Trade, Professions, Callings and Employments.	..	..	..	..	..	..	..	..	8,16,447	..	..	4,41,586	..	12,68,033
Passengers and Goods Transport Tax	..	..	..	..	..	..	..	..	..	24,40,198	..	..	..	24,40,198
Tax on Sales of Motor Spirit and Lubricants.	..	..	..	..	..	..	..	..	5,77,885	..	..	45,01,506	..	50,79,391
Receipts under the Bengal Raw Jute Taxation Act, 1941.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Recoveries of overpayments	..	..	..	..	..	..	..	..	..	..	6,571	613	2,287	9,471
Receipts under the Punjab Forward Contracts Acts, 1951.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts under Assam Taxation on goods carried by Road or Inland Waterways Act, 1954.	9,522	..	..	..	..	..	..	..	1,84,47,248	..	..	..	..	1,84,56,770
Sugarcane Cess Act, 1948	..	..	..	..	..	..	..	..	..	..	80,18,067	..	..	80,18,067
Total	1,49,429	..	..	2,48,481	..	67,158	..	48,85,673	2,24,23,974	24,40,198	2,51,49,447	49,43,705	2,287	6,03,10,352
Deduct—Refunds	190	..	..	54	..	28	..	1,036	3,061	13,350	826	2,985	..	21,530
TOTAL E.—OTHER ITEMS	1,49,239	..	..	2,48,427	..	67,130	..	48,84,637	2,24,20,913	24,26,848	2,51,48,621	49,40,720	2,287	6,02,88,822
TOTAL RECEIPTS UNDER OTHERS TAX AND DUTIES	18,49,796	4,03,827	1,61,747	3,65,797	2,07,60,658	1,25,753	24,18,212	4,30,93,374	3,63,19,701	4,70,00,813	31,98,71,987	3,74,06,968	12,48,46,822	63,46,34,455

No. 21 - ACCOUNT OF RECEIPTS UNDER OTHER TAXES AND DUTIES for the year ended 31st March, 1956 - *concl'd.*

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 174	57,43,45,633	1,52,75,970	3,20,09,593	7,96,74,127	11,95,23,594	3,30,30,936	1,49,97,183	2,55,41,660	95,43,000	1,46,57,959	1,42,37,795	2,51,65,788	95,80,03,337
E. OTHER ITEMS -													
Petrol Tax	61,352	..	..	..	..	..	..	..	..	..	..	..	61,352
Miscellaneous	10,807	..	..	..	313	59,269	..	..	..	..	..	..	70,389
Receipts under the Sales of Motor Spirit Taxation Acts.	76,32,438	..	..	26,68,689	..	..	..	..	..	..	..	..	1,03,01,127
Newspaper Advertisement Tax	37,242	..	..	..	..	..	..	..	..	..	..	..	37,242
Urban Immovable Property Tax	1,68,04,246	..	41,49,688	..	..	..	..	..	..	..	..	..	2,09,53,934
Inter-State Transit Duties	6	..	..	..	..	..	2,44,643	..	..	6,51,955	4,37,515	..	13,34,119
Receipts under the Coorg Land Cess and Taxation Act, 1954.	1,64,699	..	..	..	..	..	..	..	..	..	..	..	1,64,699
Prize Competitions	2,83,321	..	..	..	..	..	..	8,22,860	..	..	..	..	11,06,181
Conservancy Fees	54,311	..	..	..	..	..	..	..	..	..	..	..	54,311
Receipts under the Uttar Pradesh Sugar Cane (Regulation of supply and Purchase) Act, 1953.	..	..	..	2,72,32,023	..	..	..	..	..	..	..	..	2,72,32,023
Tax on Trade, professions, callings and employments.	12,58,033	..	..	..	..	..	..	..	..	..	..	..	12,58,033
Passengers and goods Transport Tax	24,40,198	..	51,94,445	..	..	..	..	..	4,60,389	..	..	..	80,95,032
Tax on Sales of Motor Spirit and Lubricants	50,79,391	..	..	..	..	..	..	..	..	..	..	..	50,79,391
Receipts under the Bengal Raw Jute Taxation Act, 1941.	..	..	..	..	67,17,574	..	..	..	..	..	..	..	67,17,574
Recoveries of overpayments	9,471	..	3,816	..	59	..	..	..	..	9,224	..	..	22,570
Receipts under the Punjab Forward Contracts Acts, 1951.	..	..	2,16,529	..	..	..	..	..	..	..	..	..	2,16,529
Receipts under Assam Taxation on goods carried by Road or Inland Waterways Act, 1954.	1,84,56,770	..	..	..	..	..	..	..	..	..	..	..	1,84,56,770
Sugarcane Cess Act, 1948	80,18,067	..	..	..	..	19,28,749	..	..	..	..	..	..	99,46,816
Total	6,03,10,352	..	95,64,478	2,99,00,712	67,17,946	10,88,018	2,44,643	8,22,860	4,60,389	6,61,179	4,37,515	..	11,11,08,092
<i>Dedu. - Refunds</i>	<i>21,530</i>	<i>..</i>	<i>51,564</i>	<i>64,051</i>	<i>..</i>	<i>61,545</i>	<i>..</i>	<i>25</i>	<i>..</i>	<i>69,451</i>	<i>89,917</i>	<i>..</i>	<i>3,57,964</i>
TOTAL E - OTHER ITEMS	6,02,88,822	..	95,12,914	2,98,36,681	67,17,946	19,26,473	2,44,643	8,22,835	4,60,389	5,91,727	3,48,598	..	11,07,51,028
TOTAL RECEIPTS UNDER OTHER TAXES AND DUTIES	63,46,34,455	1,52,75,970	4,15,22,507	10,95,10,808	12,62,41,540	3,49,57,409	1,52,41,826	2,63,64,495	1,00,03,488	1,52,49,686	1,45,86,393	2,51,65,788	1,06,87,54,365

No. 21-A—ACCOUNT of EXPENDITURE on COLLECTION of OTHER TAXES and DUTIES for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection Charges—														
Tax on sales of Motor Spirit and Lubricants	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Entertainment Tax	590	9,480	..	32,075	43,388	..	..	37,76,040	..	1,56,511	1,22,263	46,461	77,50,702	1,19,67,515
Betting Tax	..	..	..	..	..	..	..	..	..	..	28,032	..	3,492	31,524
Tax under Bengal Finance (Sales Tax) Act, 1941	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges under the Electricity Acts	..	..	7,424	..	..	..	..	37,992	..	1,97,277	5,16,246	87,905	1,69,310	10,16,154
Urban Immovable Property Tax	..	..	..	..	..	..	..	..	..	..	3,85,984	..	..	3,85,984
Charges in connection with Tobacco Duties	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Prize Competitions	..	..	..	..	..	..	..	..	..	..	1,611	1,371	..	1,371
Industrial Tax	..	..	..	..	..	..	..	..	..	..	..	..	..	1,611
Sales Tax	47,673	56,387	..	..	7,81,467	..	1,63,500	22,53,361	..	11,19,069	38,65,808	9,47,879	44,52,607	1,36,87,751
Taxes and duties having a common administrative staff	31,503	..	..	..	..	..	..	..	6,11,737	..	..	..	..	6,43,240
Inter-State Transit Duties	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in connection with Taxes on Trade, Professions, Callings and Employment	..	..	..	..	..	..	..	..	..	..	..	3,456	..	3,456
Sugar-cane Cess Establishment	..	..	..	..	..	..	..	..	..	..	15,000	..	..	15,000
Transfer to the Sugarcane Cess Fund	..	..	..	..	..	..	..	..	..	..	80,03,067	..	..	80,03,067
Transfer to the State Road Fund	..	..	..	..	..	..	..	..	..	..	88,67,805	..	..	88,67,805
Charges in England—														
Stores	..	..	..	..	..	..	..	..	..	..	..	..	1,905	1,905
Other Charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE FOR COLLECTION OF OTHER TAXES AND DUTIES.	79,766	65,867	7,424	32,075	8,24,855	..	1,63,500	60,67,393	6,11,737	15,02,857	2,18,05,821	10,87,072	1,23,78,016	4,46,26,383
Charged	..	..	..	..	..	..	..	..	..	..	1,68,70,927	..	17,452	1,08,88,379
Voted	79,766	65,867	7,424	32,075	8,24,855	..	1,63,500	60,67,393	6,11,737	15,02,857	49,34,894	10,87,072	1,23,60,564	2,77,38,004

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection Charges—													
Tax on sales of Motor Spirit and Lubricants		30,804	..	9,914	..	..	..	..	..	..	..	..	40,718
Entertainment Tax	1,19,67,515	17,983	..	2,29,550	60,988	..	..	11,10,365	..	..	3,791	..	1,33,90,192
Betting Tax	31,524	..	..	..	10,000	..	..	..	..	..	..	..	41,524
Tax under Bengal Finance (Sales Tax) Act, 1941	..	..	..	..	17,93,011	..	..	..	..	..	..	..	17,93,011
Charges under the Electricity Act	10,16,154	35,849	1,47,211	1,73,642	2,64,251	1,21,369	..	..	..	29,929	..	..	17,88,405
Urban Immovable Property Tax	3,85,984	..	..	..	..	..	..	..	..	..	..	..	3,85,984
Charges in connection with Tobacco Duties	1,371	..	..	..	..	..	..	..	..	..	..	..	1,371
Prize Competitions	1,611	..	..	..	..	..	..	..	..	..	..	..	1,611
Industrial Tax	..	..	..	..	..	..	6,765	..	..	..	..	..	6,765
Sales Tax	1,36,87,751	3,97,688	..	25,68,635	..	13,17,231	3,96,155	6,35,723	..	..	3,63,649	5,80,253	1,99,47,085
Taxes and duties having a common administrative staff.	6,43,240	..	19,17,333	..	..	..	..	..	6,01,594	2,74,788	..	..	34,36,955
Inter-State Transit Duties	..	..	..	..	..	13,19,537	3,96,155	..	..	44,45,073	..	..	61,60,765
Charges in connection with Taxes on Trade, Professions, Callings and Employment.	3,456	..	..	..	..	..	..	..	..	..	..	..	3,456
Sugar-cane Cess Establishment	15,000	..	..	..	..	..	..	..	..	..	..	..	15,000
Transfer to the Sugarcane Cess Fund	80,03,067	..	..	..	..	..	..	..	..	..	..	..	80,03,067
Transfer to the State Road Fund	88,67,805	..	..	..	..	..	..	..	..	..	..	..	88,67,805
Charges in England—													
Stores	1,905	..	..	..	..	..	..	..	..	..	..	..	1,905
Other Charges	..	..	107	..	..	..	..	..	..	..	..	..	107
TOTAL EXPENDITURE FOR COLLECTION OF OTHER TAXES AND DUTIES	4,46,26,383	4,82,324	20,64,651	29,81,741	21,28,250	27,58,137	7,99,075	17,46,088	6,01,594	47,49,790	3,67,440	5,80,253	6,38,85,726
Charged	1,68,88,379	..	..	2,949	..	..	..	..	468	..	..	..	1,68,91,796
Voted	2,77,38,004	4,82,324	20,64,651	29,78,792	21,28,250	27,58,137	7,99,075	17,46,088	6,01,126	47,49,790	3,67,440	5,80,253	4,69,93,930

FINANCE AND REVENUE ACCOUNTS, 1955-56
Sections B. and BB. Railway Capital and Revenue Accounts.

Capital Account	{ Receipts Expenditure outside the Revenue Account	Rs.	Rs.
		Nil	58,11,77,900
		67,51,75,977	Revenue Account { Receipts 58,11,77,900 Expenditure 58,11,77,900

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account			
				Voted	Charged	Major Head Total	
						Receipts	Expenditure
Rs.	Rs.	Rs.	Rs.				
CENTRAL GOVERNMENT							
Capital Account							
Railways	22	Statement showing the percentage of net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all expenditure against the net Revenue Receipts.	182-183	..	..	..	..
Capital Expenditure on Railways.	23	Indian Railways - Capital Expenditure.	188-189	67,51,75,977	..	..	67,51,75,977
Account of Capital contributed by companies and District Boards, etc., towards Outlay on Indian Government Railways.	23-A	Share and Debenture capital subscribed by District Boards, etc.	190	..	..	..	..
Redemption of Liabilities.	23-B	Statement of Liability involved in the purchase by the Indian Government of the capital of the old Guaranteed Companies.	191-193	..	..	..	..
General	23-C	General Abstract of Capital Expenditure and Results (Summary).	194-199	..	..	..	..
TOTAL CAPITAL ACCOUNT				..	..	..	67,51,75,977
Revenue Account							
Gross Receipts	24	Gross Receipts	200	..	..	3,16,29,06,561	..
		Deduct—Gross Expenditure	201	2,58,21,67,009	..	2,58,21,67,009	..
		Net Receipts	201	..	..	58,07,39,552	..
Dividend to General Revenues.	26	Dividend to General Revenues	208	36,11,86,257	..	..	36,11,86,257
Open Line Works—Revenue	22	Open line works—Revenue	182-183	5,96,97,921	..	..	5,96,97,921
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	209	..	..	2,17,003	..
" "	27-A	Land and Subsidy	209	5,23,425	..	..	5,23,425
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	210	..	..	2,21,345	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	210	1,73,60,741	2,01,077	..	1,75,61,818
Appropriation to the Railway Depreciation Reserve Fund.	25	Appropriation to the Railway Depreciation Reserve Fund.	204	..	..	..	..
Appropriation to Railway Revenue Reserve Fund.	25-A	Appropriation to Railway Revenue Reserve Fund.	205	7,14,17,000	..	..	7,14,17,000
Appropriation to Railway Development Fund.	25-B	Appropriation to Railway Development Fund.	206	7,07,91,479	..	..	7,07,91,479
Dividend to General Revenues and Appropriation to Railway Funds from Surplus.	22-A	Dividend to General Revenues and Appropriation to Railway Funds from Surplus.	186	..	..	..	..
TOTAL REVENUE ACCOUNT (CENTRAL)				..	..	58,11,77,900	58,11,77,900
STATE GOVERNMENTS							
Revenue Account							
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of interest.	209	..	..	..	..
" "	27-A	Land and Subsidy	209	..	..	..	..
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	210	..	..	..	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	210	..	..	..	..
TOTAL REVENUE ACCOUNT (STATE)				..	..	..	..

Section— B. and B.B.—Railway Capital and Revenue Accounts

GENERAL NOTE.

The main scheme of these accounts is designed to show:—

(a) The Capital outlay on each Railway (Account No. 22).

(b) The net Working Receipts, comprising the Gross Receipts less the expenses of working (Account No. 24).

(c) The percentage of (b) on (a) (Account No. 22).

(d) The outgoings in the shape of expenditure incurred on open line Works Revenue and dividend on the capital expended (Account Nos. 22 and 26).

(e) The net gain or loss to Government (Account No. 22).

(f) The percentage of (e) on (a) (Account No. 22).

(g) The contribution to the Railway Revenue Reserve and Development Funds (Account No. 22-A).

(h) The balance in hand of the Depreciation Reserve, Railway Revenue Reserve and Development Funds (Account Nos. 25, 25-A and 25-B).

2. Indian railways have been constructed either by Government or by private Companies. On completion of construction, they have been worked either by Government or by the Company which originally built them, or have been handed over to another Company to work. All the railways originally owned by Companies have, by the end of 1944-45, been purchased and are worked by Government. Prior to 1945-46, however, some of them, as in the case of the South Indian Railway, were handed back to be worked by the Company which originally constructed them and some on purchase were handed over to other Railways to work under contract: thus parts of the old Madras Railway were handed over to the Madras and Southern Mahratta, and South Indian Railways to work. The Delhi-Ambala-Kalka and the Southern Punjab Railways, which were built by Companies have been purchased by Government and are worked by the Northern Railway.

3. The East Coast Railway was originally constructed and worked by Government as a famine protective line, but its northern and southern sections were subsequently made over to the defunct Bengal Nagpur and Madras Railway Companies, respectively, to work as part of their system. The Bezwada Extension and the Dhone (Dronachellam) Kurnool Railways were in the same way worked by H.E.H. the Nizam's State Railway (formerly the Nizam's Guaranteed State Railway Company). The terms on which one Railway works another are in all cases, except where a purchased railway has been absorbed entirely in an Indian Government Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these pages the differences arising out of the varying terms of the contracts or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories:

(a) those in which Government has a capital interest, and (b) those in which it has not.

5. The second class comprises for the most part the Branch Line Companies formed before the introduction

of the present policy of financing branch lines enunciated in paragraph 7 *infra*. Generally, the main financial conditions of the contracts with such Companies are:

(1) the provision of land by Government free of cost to the Companies;

(2) financial assistance in the shape of a firm guarantee of 3½ per cent on the Capital, or rebate out of the net receipts of the parent system accruing from "interchanged traffic", sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent on the capital; and

(3) equal division between Government and the Branch line Company of surplus profits over and above 5 per cent.

6. A number of small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits by these railways (*vide* Account No. 110). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 27-A). Similarly the Government share of the Surplus Profits of the Railways in excess of 5 per cent is credited as a Revenue Receipt (*vide* Account No. 27). In each case in which Government gives a direct guarantee, there is a liability in respect of interest, and if Government were to make a payment under this liability it would figure in the accounts as Government expenditure on the Railway (*vide* Account No. 27-A).

7. A new policy was introduced in 1924-25 for the construction and financing of branch lines. Under this policy endeavours are to be made to reduce by purchase the number of existing branch line companies and Government is to find the capital required for the construction or extension of branches to existing main systems. The construction of any branch or feeder lines not expected to be remunerative, which a State Government may desire to have constructed for purely local reasons or administrative advantages will be considered, provided the State Government is prepared to guarantee the Central Government against any loss involved in the working of such lines.

8. Government has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by it. Prior to 1944-45 the main divisions of these railways were:

A—Indian Government Railways.

B—Indian Government Railways worked by Companies or by former Indian States.

The second class comprised Railways towards the cost of which the working agents contributed a small amount of share capital on which a definite rate of interest was guaranteed by Government and in respect of which they received a share of the surplus profits after meeting all charges for interest on capital. The Bezwada Extension and Dhone-Kurnool Railways were worked by former Indian States which have not contributed any capital towards their construction.

Both classes were financed in the same way, through the Government programme, the funds for which were usually provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Share Capital, Debentures and Debenture Stock raised by the Working Companies.

By the end of 1944-45, Government had taken over the working of all the Indian Government Railways

formerly worked by Companies. The second class, therefore, comprised Railways *viz.* Bezwada Extension and Dhone-Kurnool Railways, which were worked by former Indian States.

With the incorporation of the large number of former Indian States in the Union and their integration into a small number of sizable units, the ex-States Railways were merged in the railway system of India from 1950-51. The only railway falling under section 'B' was Latur-Extension which was previously owned by the Nizam State Railway and became the property of the Government from 1st April 1950 as a result of the integration of States. This section worked by the Barsi Light Railway was purchased by the Government from 1st January, 1954 and merged in the railway system. The nationalised Railway undertaking entered a new phase in its organisation with the regrouping in various zones starting with Southern, Western and Central Zones during 1951 and completing with Eastern, North-Eastern and Northern Zones during April, 1952. With effect from 1st August 1955 the Eastern Zone was split up into new Eastern and South-Eastern Railways.

The former Indian Railways which have formed the constituent units of each of the Zones are set out in the table below:-

Former Indian Railways	Newly formed zones with year in which formed		
1. (i) Great Indian Peninsula Railway (ii) Nizam State Railway (iii) Dholpur State Railway (iv) Scindia State Railway	Central Railway 1951-52		
2. (i) Madras and Southern Mahratta Railway (ii) South Indian Railway (iii) Mysore State Railway		Southern Railway 1951-52.	
3. (i) Bombay, Baroda and Central India Railway. (ii) Saurashtra Railway (iii) Cutch State Railway (iv) Rajasthan Railway (v) Jaipur State Railway (vi) Marwar-Phulad Section of the Jodhpur Railway.			Western Railway 1951-52.
4. (i) Bengal Nagpur Railway				South-Eastern Railway 1955-56
(ii) East Indian Railway excluding the three upper divisions <i>viz.</i> Lucknow, Allahabad and Moradabad	Eastern Railway 1952-53 to 31-7-55.		
5. (i) Eastern Punjab Railway (ii) Jodhpur Railway (excluding Marwar-Phulad Section of Western Railway) (iii) Bikaner State Railway (iv) Delhi, Rewari, Fazilka Section of the Western Railway (v) Allahabad, Lucknow and Moradabad Divisions of the East Indian Railway.	Northern Railway 1952-53.		

6. (i) Oudh Tirhut Railway
(ii) Assam Railway
(iii) Kanpur-Achnera Section of Western Railway. } North Eastern Railway 1952-53.

9. The scheme for the separation of Railway finances from the general finances of the Central Government was brought into force with effect from 1951-52. The main features of this scheme are-

(1) a definite annual contribution from Railways to General Revenues calculated with reference to the capital outlay and the profits realised; and

(2) the establishment of a Revenue Reserve Fund and Depreciation Reserve Fund for Railways.

10. A revised convention was introduced for a period of five years, with effect from 1950-51 by which the General Revenues received a fixed dividend (*vide* para 6 of the Explanatory note of Account No. 22-A on Page 185). This period has been further extended to another five years with effect from 1955-56.

ACCOUNT No. 22. *Statement of Net Revenue Receipts of Indian Government Railways for 1955-56, and of the percentage of those figures on the Capital outlay up to 31st March, 1956 and also of the net gain or loss to Government after meeting all expenditure against the Net Revenue Receipts.*

This is the main account and the accounts which follow in this Section work up to it though they may contain information which is important for other reasons. It brings together the capital outlay on each railway which is financed by Government and the net revenue receipts of the year, and from these deduces the percentage return of the net revenue receipts on the capital expenditure. After deducting expenditure on open line works Revenue and dividend, the final net gain or loss to Government on the financial results of the year's working is then worked out for each railway.

2. In arriving at the final net gain or loss for all railways certain miscellaneous receipts and payments relating to subsidised railways and other miscellaneous railway receipts and expenditure have to be added to, or deducted from, the net gain or loss calculated for Indian Government Railways. The necessary addition or deduction is made at the foot of the statement.

No. 22—STATEMENT of NET REVENUE RECEIPTS of INDIAN GOVERNMENT RAILWAYS for 1955-56 and of the percentage to those figures on the provisional Capital up to 31st March 1956, and also of the net gain or loss to Government after meeting all expenses against the Net Revenue Receipts.

Class and Name of Railway 1	Capital outlay to end of 1955-56 (Account No. 23) 2	Revenue Receipts (Account No. 24)		Expenses against Net Revenue Receipts			Net gain or loss to Government (Difference between columns 8 and 7)		Percentage of gain or loss on Capital Outlay 10
		Net Receipts 3	Percentage of Net Revenue Receipts (column 3) on Capital Outlay (column 2) 4	Open Line Works—Revenue 5	Dividend on Capital Outlay (Account No. 26) 6	Total Expenditure 7	Gain 8	Loss 9	
CENTRAL GOVERNMENT									
COMMERCIAL LINES									
<i>Indian Railways</i>									
Central	1,82,14,72,062	17,45,57,392	9.58	95,10,098	6,87,03,449	7,82,13,547	9,63,43,845	..	5.29
Eastern	1,34,44,48,439	10,29,77,600	7.66	49,17,303	5,15,72,493	5,64,89,796	4,64,87,604	..	3.46
Northern	1,45,59,73,015	11,08,07,764	7.61	1,36,29,951	5,55,64,681	6,91,94,632	4,16,13,132	..	2.86
North Eastern	1,01,70,74,022	—4,37,47,286	—4.30	92,37,175	3,82,49,053	4,74,86,228	..	9,12,33,514	8.97
Southern	1,33,01,56,365	6,02,08,326	4.53	81,74,362	4,99,31,358	5,81,05,720	21,02,606	..	0.16
South Eastern	1,00,09,83,167	2,78,76,621	2.78	40,96,554	3,81,19,593	4,22,13,127	..	1,43,36,506	7.43
Western	1,25,77,27,520	14,99,49,485	11.92	1,01,35,457	4,63,52,578	5,64,88,035	9,34,61,480	..	1.43

M. S. S. C. A. G. O.—25	Railway Collieries	6,81,00,008	..	..	..	..	..	..	..	..	..	..	..
	Chittaranjan Locomotive Works	22,36,16,422	..	..	..	90,14,648	90,14,648	..	..	90,14,648	..	..	4.03
	Integral Coach Factory	6,59,21,483	..	..	..	20,15,331	20,15,331	..	..	20,15,331	..	..	3.06
	Ganga Bridge Project	4,55,65,911	..	..	..	11,90,082	11,90,082	..	..	11,90,082	..	..	2.61
	Calcutta Electrification Project	87,83,635	..	..	..	1,97,559	1,97,559	..	..	1,97,559	..	..	2.25
	Miscellaneous	89,89,511	101	0.00	..	2,75,432	2,75,432	..	..	2,75,331	..	..	3.06
	Total Commercial Lines	9,64,88,11,560	58,26,30,003	6.04	5,96,97,880	36,11,86,257	42,08,84,137	28,00,03,837	11,82,62,971	16,17,45,866	..	..	1.68
	Strategic Lines												
	Northern	4,09,46,641	-18,90,451	-4.62	41	..	41	..	18,90,492	..	..	..	4.62
	TOTAL CENTRAL GOVERNMENT	9,68,97,58,201	58,07,39,552	5.99	5,96,97,921	36,11,86,257	42,08,84,178	28,00,08,837	12,01,53,463	15,98,55,374*	..	..	1.65

Central

Rs.

Rs.

Distribution :—

*Net gain on Indian Government Railways as above	15,98,55,374
Add—Net receipts on account of Subsidized Companies (Account Nos. 27 and 27-A)	-3,06,422
"Railway Miscellaneous Receipts" less "Miscellaneous Railway Expenditure" (Account Nos. 28 and 28-A)	- 1,73,40,473
Total gain on Railways (Account Nos. 2, 3, 5 and 6)	14,22,08,479

Development Fund	7,07,91,479
Railway Revenue Reserve Fund	7,14,17,000

NOTE—The Capital-at-Charge shown in Column 2 is provisional pending closing of the pre-partition accounts.

ACCOUNT No 22-A—*Statement of dividend paid to General Revenues and appropriation to Railway Revenue Reserve Fund and Railway Development Fund.*

This Account sets out in detail the method of calculation adopted for arriving at the amount contributed to General Revenues and to the Railway Revenue Reserve Fund and Railway Development Fund. The main points underlying the payment of this contribution till 1949-50 and the constitution of the Reserve Fund were:—

(1) In consideration of the Railway finances having been separated from the general finances of the country, the General Revenues received a definite annual contribution from Railways which was the first charge on the net receipts of Railways.

(2) The contribution was based on the capital outlay and working results of commercial lines, and was a sum equal to one per cent on the capital outlay on Commercial Lines (excluding capital contributed by Companies and former Indian States, etc.), at the end of the financial year next but one preceding, plus one-fifth of any surplus profits remaining after payment of that fixed return; subject to the condition that, if in any year Railway Revenues were insufficient to provide the percentage of one per cent on the capital outlay, surplus profits in the next or subsequent years would not be deemed to have accrued for purposes of division until such deficiency had been made good. The interest on the capital outlay on and the loss in, working Strategic Lines were borne by General Revenues and were consequently deducted from the contribution so calculated in order to arrive at the amount payable from Railway to General Revenues each year.

(3) Any surplus remaining after that payment to General Revenues was transferred to a Railway Revenue Reserve; provided that, if the amount available for transfer to the Railway Reserve exceeded in any one year three crores of rupees, two-thirds only of the excess over 3 crores was transferred to the Railway Revenue Reserve and the remaining one-third accrued to General Revenues.

2. In 1931-32 no surplus was available for providing the contribution to General Revenues, the net loss on the working of railways during the year being met partly by drawing up on the available balance in the Reserve Fund and partly by withdrawal from the Depreciation Reserve Fund. Similarly, the whole amount of the loss in the working of Railways from 1932-33 to 1935-36 was met by withdrawal from the Depreciation Reserve Fund. It was intended that when Railways earned surpluses in later years, after meeting all expenses including interest, they should repay first the withdrawals from the Depreciation Reserve Fund and thereafter the arrears of contribution. Interest on withdrawals from the commercial portion of the Depreciation Reserve Fund to meet losses on strategic lines, which Railways had been bearing though under the convention such losses should have been borne by General Revenues, had to be deducted from the amount of arrear contribution for the payment of which Railways remained liable and which in addition to the withdrawals from the Depreciation Reserve Fund had to be paid before appropriations could again be made to the Railway Revenue Reserve Fund.

Although it was decided that Railway Revenues should not be liable before the 1st April, 1942 or before the fixation under Section 187(1) of the Government of India Act, 1935, of the sum therein referred to, whichever is earlier, to repay to the Depreciation Reserve Fund maintained for Indian Government Railways the balance outstanding on the 1st April, 1937 of the loan taken from the Fund to meet Railway deficits, or to pay to General Revenues any contributions due in respect of the period beginning on the 1st April, 1931 and ending on the 31st March, 1939, payments of Rs. 7,23,59,975 in 1940-41 and

Rs. 15,36,60,861 in 1941-42 against the arrears of contributions, and Rs. 7,91,07,748 in 1941-42 against loans taken from the Depreciation Reserve Fund were made. The unpaid contributions payable by the Railway Department for the period from 1931-32 to 1938-39 covered by the moratorium which amounted to Rs. 35,40,99,149, had thus been reduced to Rs. 12,80,78,313. From this figure should, however, be deducted the excess payments on account of contribution made in the past amounting to Rs. 17,71,202. Thus the amount outstanding on account of unpaid contributions stood at Rs. 12,63,07,111 on 31st March 1942.

The Outstanding loan taken from the Depreciation Reserve Fund, viz., Rs. 22,38,24,811 was repaid during 1942-43. Of this amount Rs. 16,08,18,305 were paid out of the surplus of the year and Rs. 6,30,06,506 out of the Revenue Reserve Fund, to which the sum representing the surplus of the year 1940-41 was credited. The arrears of contributions to General Revenues amounting to Rs. 12,63,07,111 were also fully cleared during the year. Besides this amount, payment of a further sum of Rs. 2,35,32,133 in addition to the contribution of the year, viz., Rs. 5,14,29,756 was made to General Revenue outside the Convention of 1924, as approved by the Indian Legislative Assembly in its Convention Resolution of 1943. Thus out of the surplus of Rs. 45,06,73,690 the total payment to General Revenues amounted to Rs. 20,12,69,000 and the Railway Revenue Reserve Fund received a sum of Rs. 8,85,86,385. The balance, viz., Rs. 16,08,18,305 was utilised towards repayment of the outstanding loan taken from the Depreciation Reserve Fund.

3. The following changes were made in the detail of the calculation of the contribution in the account of 1933-34. In converting sterling liabilities into Indian currency for the purpose of calculating the capital outlay on which the contribution was based, the practice upto 1932-33, was to take the rate of exchange at 16d. a rupee. It was considered that this procedure was open to objection as this rate was neither the standard rate nor the rate at which the liabilities were taken over and it was decided that from 1933-34 the conversion should be made at the rates of exchange prevailing at the time the liabilities came into being. Secondly, while under the Convention capital contributed by Companies and former Indian States was to be excluded from the Capital Outlay for calculating the contribution, this expression had in practice been held, not to include the share capital of the Bombay, Baroda and Central India Railway Company (which has since been paid off on the termination of the contracts with the Company on 31st December 1941) and South Indian Railway Company and £1½ million of the share capital of the Madras and Southern Maharatta Railway Company (which have since been paid off on the termination of contracts with the companies on 31st March, 1944), as these amounts were not contributed by the Companies in cash but formed part of the price payable to the Companies on the purchase of the lines. It was then decided that these amounts which were to all intents and purposes part of the capital of these three Railway Companies which Government were liable to repay at the time of termination of their contracts, should be treated exactly in the same way as all other capital contributed by Companies and excluded from the capital outlay on which Railways were expected to pay a contribution of 1 per cent.

The decision to adopt the rate in force when the liabilities came into being was based on the assumption that the capital outlay was the actual expenditure on the purchase and construction of Railways. It was, however, considered that it would be legitimate and correct according to commercial practice to adopt the rupee amount which would be required to discharge the liabilities in question and for this purpose to apply the standard rate

of exchange to these transactions. The rate for conversion was accordingly changed to 1s. 6d. the rupee with effect from the calculations for 1937-38.

4. From 1st April, 1943 so much of the Convention as provided for the contribution and allocation of surpluses to General Revenues ceased to be in force and until a new Convention is adopted by the Assembly, the allocation of the surplus on commercial lines between the Railway Reserve and General Revenues shall be decided each year on consideration of the needs of the Railways and General Revenues, the loss, if any, on strategic lines being recovered from General Revenues. During 1943-44, 25 per cent of the surplus on Commercial Lines was transferred to the Railway Revenue Reserve Fund and the remaining 75 per cent after meeting the loss on Strategic Lines, was credited to General Revenues. In 1944-45, a fixed contribution of Rs. 32 crores *net* was made to General Revenues out of the surplus of the year. In 1945-46 also the same amount had been paid to General Revenues.

In 1946-47, contribution to General Revenues was made at 1 per cent of the capital-at-charge of Commercial Lines (less Capital contributed by former Indian States and District Boards) at the end of penultimate year, *less* loss on strategic lines during the current year and half the balance of surplus left over after meeting the contribution to General Revenues as above and appropriating Rs. 3 crores to the Railway Betterment Fund (now Development Fund) *vide* Account No. 22.

5. During 1947-48 (15th August 1947 to 31st March 1948) no contribution was made to the General Revenues. There was actually a deficit of Rs. 2,58,22,739 and this was met by a withdrawal from the Railway Revenue Reserve Fund. This deficit is, however, provisional as, in the absence of closing of accounts for the period ending 14th August 1947, it has not been possible to work out the actual loss. The closing of the accounts for the pre-partition period is held up due to non-receipt of the accounts of the undivided B.A. and the N.W. Railways from the Pakistan authorities. On the final closing of these accounts, necessary readjustment of the loss worked out for the period 15th August 1947 to 31st March 1948 will be made.

During 1948-49 and 1949-50 fixed contributions of Rs. 7.34 crores and Rs. 7 crores respectively were made to General Revenues out of the surplus of the respective years.

6. According to the Revised Railway Convention of 1949, the Railway undertaking pays to the General Revenues with effect from 1950-51 a fixed annual dividend of 4 per cent on the Capital-at-Charge except on Capital invested on unremunerative strategic lines instead of interest and *ad-hoc* contribution previously payable by it in terms of the convention of 1943. This arrangement expiring on 31st March, 1955 has been extended for another 5 years in accordance with the Railway convention of 1954 and the rate of dividend will be further reviewed by a Parliamentary Committee towards the end of the period covered by the latest convention.

No. 22-A—STATEMENT Showing Amount of Dividend paid to General Revenues and Appropriation to Railway Revenue Reserve Fund and Development FUND from Surplus during the year 1955-56

	Rs.
(i) Receipts—	
Gross Traffic receipts	3,16,29,06,561
Subsidised Companies, Government share of surplus profits, etc.	2,17,003
Railway Miscellaneous Receipts	2,21,345
TOTAL RECEIPTS	3,16,33,44,909
(ii) Expenditure—	
Working expenses	2,57,95,07,641
Payment to Worked lines	28,59,368
Dividend to General Revenues	36,11,86,257
Land and subsidy	5,23,425
Open line works (Revenue)	5,96,97,921
Miscellaneous Railway Expenditure	1,75,61,818
TOTAL EXPENDITURE	3,02,11,36,430
(iii) Surplus	14,22,08,479
Appropriation to Development Fund	7,07,91,479
Appropriation to Railway Revenue Reserve Fund	7,14,17,000

ACCOUNT No. 23.—Statement of Capital Expenditure on the Construction and Purchase of Railways during and to end of the year 1955-56.

This account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway programme, whether on the direct responsibility of Government or against capital contributed by Companies, former Indian States and District Boards, and to this is added the expenditure separately met from Central and State Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital outlay on each Railway on which the percentage of the return of net Revenue Receipts shown in Account No. 22 (page 182) is calculated.

2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3. Most of the money required for capital expenditure has been obtained by Government by loans in the open market, but with the exception of a certain amount of specific Railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Central Government for Railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of the productive expenditure on railways was met directly from surplus revenues of the Central Government. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt and the policy of Government is to raise large loans for productive outlay on Railways while paying off out of revenue as much as possible, the unproductive debt. It is, on the other hand, economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which has been expended out of revenue on railways in the early years. (See Note on the Public Debt, page 568).

5. A portion of the outlay on Indian Government Railways was met from Share Capital, Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by former Indian States and District Boards. Details of the amounts so contributed will be found in subsidiary Account No. 23-A.

In this Account the existing sterling amounts of Share and Stock Capital, Debentures and Debenture Stock are converted into rupees in terms of the contracts at the rate of Exchange prevailing at the time the transaction took place and the amounts so arrived at are exhibited against respective railways. The total sterling figure for all the railways has been converted at the monthly average rate of exchange and the difference between the rupee amounts at these two rates of exchange which prior to 1944-45 was shown against 'Miscellaneous' has been transferred during 1944-45 to the books of the Railways on their working having been taken over by Government.

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. Since the accounts for

1921-22, however, no distinction is observed in the accounts between outlay financed from Revenue on different accounts.

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them; and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital outlay. For this purpose the sterling liabilities were from 1921-22 to 1926-27, converted into rupees at the rate of 2s. to the Rupee, except for a payment of £2,575,000 in respect of discharge of Share Capital of the Great Indian Peninsula Railway in 1925-26 which was converted at the average rate of exchange relating to that year, and at 1s. 6d. to the rupee up to 1931-32. In the accounts for 1932-33, these liabilities were converted into rupees at the rates of exchange in force when the liabilities came into being, and this method was adopted from 1933-34 in determining the capital outlay on which contribution and interest were payable by Railways to General Revenues. The rate for conversion has again been changed to 1s. 6d. from 1935-36 *vide* para. 3 of the Explanatory Note on page 92. This rate has not, however, been applied to the transaction referred to in footnotes (o) (p), (q) and (r) on page 189.

8. The manner in which Government has purchased the more important railways is set forth in subsidiary Statement No. 23-B, which gives details of the original liability and the amounts redeemed by Annuity and Sinking Fund payments to the end of 1923-24. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a revenue nature, whilst the remaining portion as well as the payments on account of Sinking Fund represent true cancellation of debt and thus partake of a capital nature. In practice, however, the total payments on account of Annuity and Sinking Funds have up to 1923-24 been met from Railway Revenues and, this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true capital outlay.

9. With the separation of Railway from General Finance with effect from 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March, 1924 or the capital liability involved in the purchase of Railways and redemption by Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest on the liability outstanding on 31st March, 1924, and the balance required to make up the total annuity payments and the Sinking Fund charges is borne by General Revenues.

As an exception to this arrangement, the payments on account of the Discount Sinking Fund for the Oudh and Rohilkhand Railway, created for the redemption of debt incurred in excess of the liability involved in the purchase of the Railway, continued to be debited to the Railway Revenue Account up to 1931-32. The annual provision for the Discount Sinking Fund was discontinued since that year.

10. The capital liability under redemption by Annuities not redeemed to the end of 31st March, 1924 was added to Public Debt and recorded in Section N—Account No. 92 under the head "Railway Annuities" as separate division of that debt. It will be gradually reduced as the Annuities are paid on year by year.

No. 23—ABSTRACT OF ACCOUNT OF CAPITAL EXPENDITURE on the construction and purchase of Railways during and to end of the year 1955-56

Class and name of Railway	Expenditure during the year				Expenditure to end of the year								
	Total Construction outlay during 1955-56	Liabilities involved in purchase of Railways	Redemption of liabilities involved in purchase of Railways	Grand Total	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenues	Total Construction Expenditure (Columns 8, 9 and 10)	Liabilities involved in purchase of Railways (Account No. 23-B Column 10) (Sterling converted into Rs. at £1 = Rs. 13½)	Redemption of Liabilities in Column 12, Account No. 23-B, columns 7 and 9 (Sterling converted into Rs. at £1 = Rs. 13½)	Total Capital outlay (Columns 11 & 12 minus 13)
					Direct Government outlay	Capital contributed by companies or District Boards etc. (Column 13 of Account No. 23-A)	TOTAL						
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMERCIAL LINES													
INDIAN RAILWAYS													
<i>Open Lines</i>													
Central	11,35,56,146	..	..	11,35,56,146	(a) 1,30,88,50,365	..	1,30,88,50,365	..	13,10,570	1,31,01,60,935	63,45,64,563	14,35,70,787	1,80,11,54,711
Eastern	6,36,26,143	..	..	6,36,26,143	(b) 78,44,49,333	..	78,44,49,333	3,09,29,430	..	81,53,78,763	(c) 66,20,38,025	14,78,52,657	1,32,95,64,131
Northern	9,34,20,467	..	..	9,34,20,467	(d) 1,41,15,01,760	..	1,41,15,01,760	..	..	1,41,15,01,760	4,11,88,385	..	1,45,26,90,145
North-Eastern	8,41,30,383	..	..	8,41,30,383	(e) 93,73,30,506	3,00,496	93,76,31,002	18,60,610	35,83,456	94,30,75,068	..	..	94,30,75,068
Southern	7,96,70,091	..	..	7,96,70,091	(f) 1,02,88,73,472	80,46,952	1,03,69,20,424	3,07,56,088	20,12,242	1,06,96,88,754	27,65,08,532	2,53,27,013	1,32,08,70,273
South Eastern	5,40,33,235	..	..	5,40,33,235	(g) 98,91,03,033	..	98,91,03,033	..	..	98,91,03,033	(p)(q) ..	..	98,91,03,033
Western	9,22,24,421	..	..	9,22,24,421	(h) 1,01,53,51,387	..	1,01,53,51,387	1,22,45,033	..	1,02,75,96,420	19,41,38,417	..	1,22,17,34,837
Railway Collieries . . . . .	..	..	..	..	6,81,00,008	..	6,81,00,008	..	..	6,81,00,008	..	..	6,81,00,008†
Chittaranjan Locomotive Works	—34,99,554	..	..	—34,99,554	(i) 22,36,16,422	..	22,36,16,422	..	..	22,36,16,422	..	..	22,36,16,422
Integral Coach Factory	3,10,76,399	..	..	3,10,76,399	6,59,21,483	..	6,59,21,483	..	..	6,59,21,483	..	..	6,59,21,483
Miscellaneous	42,07,402	..	..	42,07,402	89,89,511	..	89,89,511	..	..	89,89,511	..	..	89,89,511
TOTAL—OPEN LINES	61,24,45,133	..	..	61,24,45,133	7,84,20,87,280	83,47,448	7,85,04,34,728	7,57,91,161	69,06,268	7,93,31,32,157	1,80,84,37,922	31,67,50,457	9,42,48,19,622
<i>Construction</i>													
Central	12,35,536	..	..	12,35,536	2,03,17,351	..	2,03,17,351	..	..	2,03,17,351	..	..	2,03,17,351
Eastern	1,80,302	..	..	1,80,302	(j) 1,48,84,308	..	1,48,84,308	..	..	1,48,84,308	..	..	1,48,84,308
Northern	47,264	..	..	47,264	32,82,870	..	32,82,870	..	..	32,82,870	..	..	32,82,870

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

North Eastern	—2,55,073	..	..	—2,55,073	7,39,98,954	..	7,39,98,954	..	..	7,39,98,954	..	..	7,39,98,954
Southern	34,09,155	..	..	34,09,155	92,86,092	..	92,86,092	..	..	92,86,092	..	..	92,86,092
South Eastern	39,35,408	..	..	39,35,408	1,18,80,134(j)	..	1,18,80,134	..	..	1,18,80,134	..	..	1,18,80,134
Western	1,43,32,920	..	..	1,43,32,920	3,59,92,683	..	3,59,92,683	..	..	3,59,92,683	..	..	3,59,92,683
Ganga Bridge Project	3,16,27,702	..	..	3,16,27,702	4,55,65,911(l)	..	4,55,65,911	..	..	4,55,65,911	..	..	4,55,65,911
Calcutta Electrification Project	76,89,313	..	..	76,89,313	87,83,635	..	87,83,635	..	..	87,83,635	..	..	87,83,635
TOTAL—CONSTRUCTION	6,22,02,527	..	..	6,22,02,527	22,39,91,938	..	22,39,91,938	..	..	22,39,91,938	..	..	22,39,91,938
TOTAL—COMMERCIAL LINES	67,46,47,660	..	..	67,46,47,660	8,06,60,79,218	83,47,448	8,07,44,26,666	7,57,91,161	69,06,268	8,15,71,24,095	1,80,84,37,922	31,67,50,457	9,64,88,11,560
<i>Strategic Lines—</i>													
<i>Northern—</i>													
Open Line	4,36,177	..	..	4,36,177	50,96,216	..	50,96,216	..	..	50,96,216	..	..	50,96,216
Construction	92,140	..	..	92,140	3,58,50,425 (m)	..	3,58,50,425	..	..	3,58,50,425	..	..	3,58,50,425
TOTAL STRATEGIC LINES	5,28,317	..	..	5,28,317	4,09,46,641	..	4,09,46,641	..	..	4,09,46,641	..	..	4,09,46,641
TOTAL CENTRAL GOVT.	67,51,75,977	..	..	67,51,75,977	8,10,70,25,859	83,47,448	8,11,53,73,307	7,57,91,161	69,06,268	8,19,80,70,736	1,80,84,37,922	31,67,50,457	9,68,97,58,201*

(a) Includes Rs. 1,63,840 and Rs. 43,587 transferred from Southern and Western Railways respectively and excludes Rs. 3,14,011 transferred to North Eastern Railway.

(b) Excludes Rs. 93,50,69,798 transferred to South Eastern Railway and includes Re. 1/- transferred from Ganga Bridge Project.

(c) Includes Rs. 93,50,69,798 transferred from Eastern Railway.

(d) Includes Rs. 4,12,794 transferred from Western Railway.

(e) Includes Rs. 3,14,011 transferred from Central Railway.

(f) Includes Rs. 78,300 transferred from Western Railway and excludes Rs. 1,63,840 transferred to Central Railway.

(g) Excludes Rs. 43,587, Rs. 4,12,794 and Rs. 78,300 transferred to Central, Northern and Southern Railways respectively. Also excludes Rs. 12,61,326 representing inefficient items of ex-Saurashtra Railway dropped from accounts.

(h) Difference of Re. 1 on account of rounding off adjustment.

(i) Excludes Rs. 79,44,726 transferred to South Eastern Railway.

(j) Includes Rs. 79,44,726 transferred from Eastern Railway.

(k) Excludes Re. 1 transferred to Eastern Railway. Difference of Re. 1 on account of rounding off adjustment.

(m) Includes Rs. 2 on account of rounding off adjustment.

(n) A sum of £2,575,000 representing the ex-GIP Railway Company's share Capital paid off during 1925-26 has been converted at the average rate of exchange relating to that year.

(o) A sum of £one million, representing the ex-S. I. Railway Company's share Capital paid off during 1944-45 has been converted at the average rate of exchange for April 1944.

(p) A sum of £1,500,000 representing part of the ex-M & S. Railway Company's share Capital paid off during 1944-45 has been converted at the average rate of exchange for April 1944.

(q) A sum of £2 million representing the ex-B.B. & C. I. Railway company's share Capital paid off during 1941-42 has been converted at the average rate of exchange relating to January 1942.

† State Railway Collieries transferred to the Ministry of Production with effect from 1-4-1954. The transfer adjustment of Capital-at-Charge from Railway Books to Civil Books is being carried out in accounts for 1956-57.

ABSTRACT Rs.

Direct Government outlay 67,51,75,977

From Capital contributed by Companies or District Boards, etc. vide
Account No. 22-A.

**Total Capital outlay outside Revenue Account as provided in the
Railway Programme 67,51,75,977**

* Excludes Capital outlay amounting to Rs. 2,38,40,10,201 on 31st March, 1947 in respect of the ex-B.A. Railway (Rs. 86,01,23,358) ex-N.W. Railway Open Line (Rs. 1,17,45,51,736) ex-N.W. Railway Construction (Rs. 78,22,525) ex-N.W. Railway Strategic (Rs. 32,61,61,15,743), Jodhpur Open Line (Rs. 1,41,61,449) Jodhpur Construction (Rs. 12,44,390) with distribution in columns 6, 7, 8, 9, 10, 12, and 13, and includes (Rs. 88,74,00,000) estimated Capital outlay on 15th August, 1947 of ex-Assam (Rs. 22,47,00,000) East Punjab (Rs. 44,41,00,000) Saldah Division of the ex-Bengal Assam Railway merged in the ex-E.I. Railway (Rs. 15,80,00,000) and Katihar Section of the ex-Bengal Assam Railway merged in the O. T. Railway (Rs. 6,06,00,000).

NOTE.—The distribution of the estimated capital on 15th August 1947 of ex-E. P. (Rs. 44,41,00,000) and ex-Assam (Rs. 22,47,00,000) including (Rs. 3,00,496) Capital contributed by Companies in Column 7 over the Columns 5, 9, 10, 12 and 13 being not available, the non-specific and specific portions have been included in Columns 6 and 12 respectively pending closing of the pre-partition accounts.

No. 23-A—DETAILED ACCOUNT OF CAPITAL CONTRIBUTED BY COMPANIES AND DISTRICT BOARDS ETC., towards OUTLAY ON INDIAN GOVERNMENT RAILWAYS during and to end of the year 1955-56. This account shows in detail the amounts of Share and Stock Capital, Debentures and Debenture Stock contributed by the District Boards, etc., during and to end of the year.

Railways.	During the year 1955-56						To end of the year 1955-56						Remarks
	Share Capital	Debentures and debenture stock		Total (columns 2 + 4) converted into Rs.	Contribution from District Boards etc.	Total	Share and stock capital	Debentures and debenture stock		Total (Columns 8 + 10) converted into Rs.	Contribution from District Boards, etc.	Total	
		Nominal amount	Cash received					Nominal amount	Cash received				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Western	(a)	..	..
Southern	80,46,952	80,46,952	..
North Eastern (Jorhat)	3,00,496	3,00,496	..
Total	83,47,448	83,47,448	..

(a) With effect from 1950-51 contributions viz., Rs. 85 lakhs and Rs. 42,96,848 by Jaipur Durbar and Baroda Government towards the construction of Nagda-Mathura Section and Tapti Valley Railways respectively which were treated as Capital contributed by Companies constitute the Capital-at-Charge of the Railways for calculating the dividend payable to the General Revenues and consequently eliminated from this account.

ACCOUNT NO. 23-B.—Statement of the liability involved in the purchase by Government of the capital of the old Guaranteed Railway Companies.

This Account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railway. The main methods of purchase were—

- (a) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stock as Government liabilities.
- (b) By the issue of New Companies' Stock in part exchange for old Companies Capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for a portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' Stock in exchange for a portion of the Terminable Annuities issued under (c) above.
- (f) By cash payment.

2. The transactions mentioned at (b) and (e) have been recognised to be equivalent to a contribution of capital by Railway Companies as shown in Account No. 23-A of these accounts. The capital stocks of the Bombay, Baroda and Central India Railway (£2,000,000) (paid off in 1941-42), the South Indian Railway. (£1,000,000) and (£1,500,000) of the capital stock of the Madras and Southern Maharatta Railway (both the latter paid off in 1944-45), formerly exhibited in columns 8 and 9 of this Account were accordingly transferred to Account No. 25-A (now No. 23-A) in the accounts for 1931-32 and the consequent reductions were made in column 12 of Account No 25 (now No. 23) of that year. It was subsequently held that as the transactions actually formed part of the price payable by Government on the purchase of the Lines, the issue of these new capital stocks by the Companies should more properly be looked upon as a double transaction representing—

- (i) the discharge by means of cash payment of the liabilities in the old form; and
- (ii) the deposit by the Companies of the money so received from Government as New Capital.

The liabilities in question were accordingly included in column 2 of this Account and also in column 8 of Account No. 23-A. In Account No. 23 while the rupee equivalents of the amounts were shown at 1s. 6d. to the rupee in column 12 against the individual railway concerned, those shown in column 7 were converted at the rates of exchange provided in the respective contracts the difference resulting from the conversion at two different rates appeared against the Sub-head "Miscellaneous" in column 7. These two column 7 entries were then reversed in column 6.

3. As explained in the notes on Account No. 23, the Railway Capital Account is to be debited permanently with the balance on the 31st March 1924, of the capital liability involved in the purchase of Railways, which is being redeemed through Annuities and Sinking Funds excluding the Discount Sinking Fund of the Oudh and Rohilkhand Railway the redemption of which was treated as expenditure against Railway Revenues upto 31st March, 1932. Consequently the redemption of capital after 31st March, 1924 has not been taken into account in arriving at the liability incurred in the purchase of railways for the purpose of calculating the capital outlay.

No. 23-B.—STATEMENT of Liability involved the purchase by Government of the Capital of the old guaranteed Railway Companies.

Class and name of Railway 1	Cash paid in part purchase or in redemption of Share Capital or Debentures or in discharge of India Bonds appropriated in respect of discharge of Debentures of Share Capital 2	India Stock issued or appropriated in Exchange for				Portion of amounts in columns, 4, 5 and 6 redeemed by Sinking Funds to end of 1931-32 7	Terminable Annuities		Total initial liabilities (columns 2 to 6 and 8) 10	Total undis-charged liability, (column 10 minus columns 7 and 9) 11
		Debentures stock outstanding 3	Share Capital 4	Debentures and Debenture Stock 5	Terminable Annuities 6		Initial Amount undergoing redemption 8	Amount redeemed to end of 31st March, 1924 9		
	£	£	£	£	£	£	£	£	£	£
CENTRAL GOVERNMENT—										
INDIAN GOVERNMENT RAILWAYS—										
Bengal Assam (including Bengal Central)	612,863	348,666	512,160	67,713	541,054	316,109	2,849,847	650,041	4,932,303	(a) 3,966,153½
Bombay, Baroda and Central India	2,000,000	..	10,089,146	2,467,757	..	..	..	..	14,556,903	(b) 14,556,903
East Indian (including Oudh and Rohilkhand) . . . . .	..	1,435,650	5,243,778	8,555,880	7,574,356†	4,624,530*	25,467,634	6,464,419	48,277,298	(c) 37,188,349
Great Indian Peninsula (including Indian Midland Railway)	7,998,210	2,701,450	524,711	3,263,216	..	..	33,109,218	10,767,809	47,596,805	(d) 36,828,996
North Western (old Sindh, Punjab and Delhi Railway) . . . . .	..	..	..	..	4,911,621	2,595,624	9,097,908	1,966,883	14,009,529	(e) 9,447,022½
Madras and Southern Mahratta (old Madras Railways)	2,793,353‡	..	..	894,712	..	..	11,319,558	1,899,526	15,007,623	(f) 13,108,097
South Indian	1,000,000‡	425,000	3,221,731	1,079,438	..	..	..	..	5,726,169	(g) 5,726,169
GRAND TOTAL	14,404,426	4,910,766	19,591,526	16,328,716	13,027,031	7,536,263	81,844,165	21,748,678	150,106,630	120,821,689

*Includes Stock purchased and cancelled in respect of discount amounting to £285,482 on £7,206,531 India stock issued for the purchase of the Oudh and Rohilkhand Railway.

†Includes Rs. 1,06,730 converted into sterling at 1s 6d. to the rupee on account of debt incurred in India on the purchase of the line.

‡Includes £1,500,000 and £1,000,000 on account of the capital stocks of the Madras and Southern Mahratta and South Indian Railways, respectively vide paragraph 2 of notes on page 190.

NOTE:—The entire Stocks were repatriated from England to India during 1943-44.

For footnote (a) to (g) See pages 192 and 193.

(These figures will be revised when the accounts of the prepartition period are finally closed. See footnote on page 189 (Account No. 23).

No. 23-B—STATEMENT of Liability involved in the purchase by Government of the Capital of the old guaranteed Railway Companies—concl.

	Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1956		Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1956
	£	£	£		£	£	£
<i>(a) Bengal Assam Railway.</i>							
Share Capital of Bengal Central Railway	500,000	512,160	512,160				
Compensation to Secretary and Clerks of the Bengal Central Railway	513	..	513				
Debentures paid off in cash in anticipation of purchase	150,000	..	150,000				
Debentures paid off in cash after purchase	462,350	..	462,350				
Debenture stock outstanding	348,666	..	348,666				
Debenture stock redeemed by issue of India Stock	62,642	67,713	..				
Less—Discharged by Sinking Fund payments to end of 1923-24 (x)		15,006					
Capital value of Terminable Annuities	3,391,917		52,707				
Redeemed by issue of India Stock £542,070 . . . . .	..	541,054	..				
Less—Discharged by Sinking Fund payments to end of 1923-24 (x) . . . . .	..	301,103	239,951				
In process of discharge by Annuity payments £2,849,847							
Less—Discharged to end of 1923-24 (x) £650,041			2,199,806				
	4,916,088		£3,966,153				
<i>(b) Bombay, Baroda and Central India Railway.</i>							
Share Capital £11,685,580	11,685,580						
Less—New Company's Stock issued in exchange. £2,000,000(x) £9,685,580	..	10,089,146	2,000,000				
Debentures	2,391,300	2,457,757	2,467,757				
	14,076,880		14,556,903				
<i>(c) East Indian Railway.</i>							
Debentures	2,950,000	2,950,000	2,950,000				
Debenture Stock outstanding	1,435,650		1,435,650				
Debenture Stock redeemed by issue of India Stock	64,350	80,766					
Less—Discharged by Sinking Fund payments to end of 1923-24 (x)		23,173					
Capital Value of Terminable Annuities	32,750,000						
Redeemed by issue of India Stock £7,282,366		7,574,356					
Less—Discharged by Sinking Fund payments to end of 1923-24 (x)		4,389,230					
In process of discharge by Annuity Payments £25,467,634							
Less—Discharged to end of 1923-24 (x) £6,464,419							
							57,592
							3,185,126
							19,003,215
<i>Oudh and Rohilkhand Railway.</i>							
Property of the Company	5,036,049	5,243,778					
Debentures discharged in anticipation of purchase	1,885,000	1,962,753					
							7,206,531
Less—Discharged by Discount Sinking Fund payments to end of 1931-32.							212,127
Debentures	3,030,300	3,126,660					6,994,404
Debenture Stock	384,700	435,702					,126,660
							435,702
	47,536,049						37,188,349

(d) Great Indian Peninsula Railway.				(f) Madras and Southern Mahratta Railway.			
Share Capital of Indian Midland Railway	2,250,000	2,263,618*	2,263,618	Debentures	856,400	894,712	894,712
Debentures of Indian Midland Railway	907,500	{ 412,992*	412,992	Debentures	818,437	823,390*	823,390
		524,711†	524,711	Debentures paid off in cash	469,963		469,963
Debentures of Indian Midland paid off in cash	2,746,600		2,746,600	Capital Value of Terminable annuities	£12,819,558	12,819,558	
Debentures of Great Indian Peninsula Railway	3,220,900	3,263,216	3,263,216	Less—New Company's Stock issued in exchange	£1,500,000‡		1,500,000
Debenture Stock of Great Indian Peninsula outstanding	2,701,450		2,701,450		£11,319,558		
Capital value of Terminable Annuities	£34,859,218	34,859,218		Less—Discharged to end of 1923-24(x)	£1,899,526		9,420,032
Less—New Company's Stock issued in exchange	£1,750,000(y)		1,750,000			14,964,358	13,108,097
	£33,109,218						
Less—Discharged to end of 1923-24(x)	£10,767,809		22,341,409				
New Company's Stock issued in exchange for Old Company's Capital.	(y) 825,000		825,000				
	47,510,668		36,828,996				
(e) North Western Railway				(g) South Indian Railway			
Capital Value of Terminable Annuities	14,009,124			Property of the Company less Capital Deposited by New Company.	£4,197,557	4,197,557	
Redeemed by issue of India Stock £4,911,621		4,911,621		Less—New Company's Stock issued in exchange	£1,000,000‡		1,000,000
Less—Discharged by Sinking Fund payments to end of 1923-24(x).	..	2,595,624	2,315,997		£3,197,557	3,221,731	3,221,731
In process of discharge by Annuity payments	£9,097,908	..		Debentures	1,070,000	1,070,438	1,079,438
Less—Discharged to end of 1923-24(x)	£1,966,883		7,131,025	Debentures Stock Outstanding	425,000§		425,000
	14,009,124		§9,447,022		5,692,557		5,726,160

*India Bonds subsequently paid off in cash.
 † Issued in exchange for £500,000 India Bonds discharged.
 (x) With effect from the Accounts for 1924-25 the Railway Revenue Account ceased to bear the charge in respect of redemption of capital liabilities. From that year the interest only on the total unredeemed capital at the end of 1923-24 has been charged.
 (y) Redeemed in cash on termination of Company's contract on 30th June 1925.
 (z) Redeemed in cash on termination of Company's contract on 31st December 1941.
 ‡ Redeemed in cash on termination of Company's contract on 31st March 1944.
 § See footnote on page 191.

B. and BR.—Railway Capital and Revenue Accounts

No. 23-C—SUMMARY OF CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS— CENTRAL

This Statement is a summary of the capital expenditure of the Central Government on the construction and purchase of railways year by year from the commencement, under the several heads of expenditure exhibited in Account No. 23. It needs no further explanation.

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23-B)	Grand Total
	Direct Government Outlay	From Capital contributed by Companies, former Indian States and District Boards etc. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Prior to 1876-77	12,36,08,565	..	12,36,08,565	..	..	12,36,08,565	..	12,36,08,565
1876-77	2,99,56,065	..	2,99,56,065	..	77,643	3,00,33,708	..	3,00,33,708
1877-78	4,18,11,105	..	4,18,11,105	..	2,79,600	4,20,90,705	..	4,20,90,705
1878-79	3,63,02,010	..	3,63,02,010	..	68,010	3,63,70,020	..	3,63,70,020
1879-80	3,37,59,255	..	3,37,59,255	..	1,39,76,130	4,77,35,385	49,59,64,417	54,36,99,802
1880-81	3,07,60,666	..	3,07,60,666	..	2,45,42,220	5,53,02,886	—8,08,040	5,44,94,846
1881-82	2,28,45,930	..	2,28,45,930	68,24,025	37,82,475	3,34,52,430	—1,46,400	3,33,06,030
1882-83	2,03,91,945	..	2,03,91,945	—13,31,280	32,44,965	2,23,05,630	—89,333	2,22,16,297
1883-84	3,09,70,905	..	3,09,70,905	64,92,480	10,65,135	3,85,28,520	—75,000	3,84,53,520
1884-85	3,52,61,550	..	3,52,61,550	94,64,565	26,35,005	4,73,61,120	5,77,79,027	10,51,40,147
1885-86	4,71,28,290	..	4,71,28,290	58,90,005	63,20,550	5,93,38,845	—8,50,813	5,84,88,032
1886-87	5,14,66,635	..	5,14,66,635	19,99,995	18,30,765	5,52,97,395	18,45,04,147	23,98,01,542
1887-88	—15,77,069	5,18,83,517	5,03,06,448	..	8,09,460	5,11,15,908	—24,23,200	4,86,92,708
1888-89	3,59,98,822	86,52,049	4,26,50,871	..	2,24,010	4,28,74,881	—24,99,867	4,03,75,014
1889-90	4,39,25,394	39,585	4,39,64,979	..	49,725	4,40,14,704	13,52,79,293	17,92,93,997
1890-91	4,15,34,628	..	4,15,34,628	..	—11,730	4,15,22,898	7,32,58,853	11,47,81,751
1891-92	3,68,03,716	..	3,68,03,716	48,47,955	16,32,330	4,32,84,001	—27,48,307	4,05,35,694
1892-93	(a)3,89,57,184	(a)54,50,935	(a)4,44,08,119	98,44,680	33,94,860	5,76,47,659	—28,39,107	5,48,08,552
1893-94	5,26,89,551	7,91,13,985	13,18,03,536	1,06,09,545	7,39,020	14,31,52,101	—29,33,027	14,02,19,074
1894-95	4,02,35,325	81,00,080	4,83,35,405	55,68,675	1,96,095	5,41,00,175	—30,31,267	5,10,68,908
1895-96	3,71,33,580	1,36,24,237	5,07,57,817	52,98,675	76,605	5,61,33,097	—30,77,413	5,30,55,684

1896-97	3,12,11,029	4,58,99,195	7,71,10,224	1,27,500	7,72,37,724	—31,69,067	7,40,68,657
1897-98	5,20,96,411	2,85,40,357	8,06,36,768	37,925	8,06,74,693	—33,01,093	7,73,73,600
1898-99	6,35,47,234	75,03,123	7,10,50,357	14,535	7,79,68,417	—34,89,813	7,44,78,604
1899-1900	5,69,73,307	2,19,04,310	7,86,77,617	35,340	7,89,12,957	—38,05,133	7,53,07,824
1900-01	3,27,55,314	4,10,34,647	7,37,89,991	—7,81,020	7,30,08,941	(u)54,87,34,881	62,17,43,822
1901-02	6,05,74,757	1,76,68,888	7,82,43,645	—10,00,635	7,72,43,010	—83,85,267	6,88,57,743
1902-03	6,13,75,930	3,18,82,764	9,32,58,694	8,19,885	9,41,02,954	—86,62,333	8,54,40,621
1903-04	9,03,12,353	—8,908	9,03,03,445	3,98,250	9,21,50,770	—89,93,787	8,31,56,983
1904-05	7,57,13,475	2,93,64,540	10,50,78,015	93,750	10,69,08,945	—93,05,440	9,76,03,505
1905-06	13,02,21,570	2,48,74,005	15,50,95,575	1,07,925	15,60,32,670	19,01,44,920	34,61,77,590
1906-07	14,08,76,385	—17,760	14,08,58,625	48,540	14,09,58,795	—99,51,720	13,10,07,075
1907-08	12,51,51,786	3,15,67,867	15,67,19,653	—29,69,625	15,38,48,443	1,82,33,561	17,20,82,004
1908-09	6,92,58,825	7,94,22,485	14,86,81,320	6,225	14,86,88,598	15,92,11,600	30,79,00,198
1909-10	8,37,29,420	3,70,97,590	12,08,27,010	18,690	12,10,25,925	—1,23,92,933	10,86,32,892
1910-11	11,88,91,275	3,44,14,170	15,33,05,445	11,925	15,38,70,795	6,58,28,253	21,96,99,048
1911-12	11,93,19,630	..	11,93,19,630	12,540	11,99,96,295	—1,33,52,693	10,66,43,602
1912-13	14,08,16,745	76,21,995	14,84,38,740	63,990	14,91,23,895	—1,44,84,880	13,46,39,015
1913-14	11,13,00,388	7,18,11,825	18,31,12,213	21,210	18,32,62,063	—1,48,89,507	16,83,72,556
1914-15	11,30,41,396	5,98,88,695	17,29,30,091	6,885	17,29,17,311	—1,56,83,040	15,72,34,271
1915-16	1,99,42,956	4,79,35,690	6,78,78,646	18,945	6,78,94,696	—1,34,38,973	5,44,55,723
1916-17	2,98,05,485	—1,25,000	2,96,80,485	33,060	2,97,06,405	—1,80,85,973	1,16,20,432
1917-18	5,88,72,474	—2,14,74,256	3,73,98,218	—11,493	3,73,86,425	—2,06,49,369	1,67,37,065
1918-19	8,05,75,044	—1,99,30,074	6,06,44,970	80,642	6,07,25,327	—1,88,03,187	4,19,22,140
1919-20	14,87,99,287	—57,09,050	14,30,90,237	1,04,249	14,31,94,486	—1,94,55,213	12,37,39,273
1920-21	26,46,44,404	—57,16,214	25,89,28,190	19,68,447	26,08,35,796	—2,18,83,200	23,89,52,596
Total to end of 1920-21	3,10,97,70,932	73,03,15,282	3,84,00,86,214	6,42,00,558	3,98,29,46,969	1,66,54,34,566	5,64,83,81,535
Deduct—Expenditure from State Revenue	..	..	..	32,65,601	32,65,601	..	32,65,601
Total Expenditure of Central Government upto 31st March 1921— Carried Over	3,10,97,70,932	73,03,15,282	3,84,00,86,214	6,09,34,957	3,97,96,81,368	1,66,54,34,566	6,64,51,16,934

For footnotes (a) & (u) see page 196.

No. 23-C—SUMMARY OF CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS—CENTRAL—contd.

Years	EXPENDITURE OUT SIDE THE REVENUE ACCOUNT NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23-B)	Grand Total
	Direct Government Outlay	From capital contributed by Companies, former Indian States and District Boards etc. (Account No 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,09,34,957	3,97,96,81,368	1,66,54,34,566	5,64,51,15,934
1921-22	22,40,38,085	56,02,894	22,96,40,979	..	..	22,96,40,979	—2,05,56,280	20,90,84,699
1922-23	18,81,19,858	—35,07,464	18,46,12,394	..	..	18,46,12,394	—1,97,62,733	16,48,49,661
1923-24	48,90,00,296	—28,09,97,393	20,80,02,903	..	..	20,80,02,903	—1,32,79,880	19,47,23,023
1924-25	18,79,45,395	—5,37,23,702	13,42,21,693	..	..	13,42,21,693	—1,25,840	13,40,95,853
1925-26	19,30,57,782	—5,46,081	19,25,12,701	..	..	19,25,12,701	—1,21,707	19,23,90,994
1926-27	29,85,92,689	—2,63,14,150	27,22,78,539	..	..	27,22,78,539	—1,08,667	27,21,69,872
1927-28	33,14,98,843	(i)—61,29,496	32,53,69,347	..	..	32,53,69,347	—1,02,947	32,52,66,400
1928-29	29,34,91,954	(j)—3,29,85,439	26,05,06,515	..	..	26,05,06,515	—1,08,493	26,03,98,022
1929-30	30,15,89,999	2,43,676	30,18,33,675	..	..	30,18,33,675	—1,17,587	30,17,16,088
1930-31	13,20,87,336	..	13,20,87,336	..	..	13,20,87,336	—1,21,994	13,19,65,342
1931-32	(b)—7,55,02,484	(k) 6,43,58,929	—1,11,43,555	..	..	—1,11,43,555	(v) 8,30,56,815	7,19,13,260
	6,75,63,463	—6,63,212	6,69,00,251	..	..	6,69,00,251	—1,32,089	6,67,68,162
1932-33	—72,56,706	79,70,964	7,14,258	..	..	7,14,258	..	7,14,258
1933-34	—1,81,48,888	—23,95,841	—2,05,44,729	..	..	—2,05,44,729	..	—2,05,44,729
		(l)—1,85,000	—1,85,000	..	..	—1,85,000	..	—1,85,000
1934-35	(c) 5	..	5	..	..	5	..	5
	68,70,308	—43,57,556	25,12,752	..	..	25,12,752	..	25,12,752
1935-36	(d) 10,31,337	(m)—65,00,000	—54,68,663	..	..	—54,68,663	(w)—8,30,56,815	—8,85,25,478
	2,61,29,065	—3,55,406	2,57,73,659	..	..	2,57,73,659	..	2,57,73,659
1936-37	1,44,87,298	(n)—42,19,257	—42,19,257	..	..	—42,19,257	..	—42,19,257
		—1,16,84,480	28,02,818	..	..	28,02,818	..	28,02,818

	(c) 1	(o) -1,03,71,580	- 1,03,71,579	..	..	-1,03,71,579	..	-1,03,71,579
	..	(p) 13,22,074	13,22,074	..	..	13,22,074	..	13,22,074
1937-38	(e) -34,69,13,219	..	-34,69,13,219	..	..	-34,69,13,219	..	-34,69,13,219
	2,51,85,569	-1,94,78,555	57,07,014	-4,39,086	-84,499	51,83,429	..	51,83,429
	(f) -45,57,561	..	-45,57,561	..	..	-45,57,561	..	-45,57,561
1938-39	..	(q) -42,23,005	-42,23,005	..	..	-42,23,005	..	-42,23,005
	6,43,84,239	-4,10,50,818	2,33,33,421	..	..	2,33,33,421	..	2,33,33,421
	(c) 1	(c) -4	-3	..	..	-3	..	-3
1939-40	..	(r) -1,12,14,055	-1,12,14,055	..	..	-1,12,14,055	..	-1,12,14,055
	4,71,09,926	..	4,71,09,926	..	-23,00,378	4,48,09,548	..	4,48,09,548
	2,31,31,907	..	2,31,31,907	..	..	2,31,31,907	..	2,31,31,907
1940-41	(c) 2	..	2	..	..	2	..	2
	(g) -52,25,575	(s) -1,64,31,736	-2,16,57,311	..	..	-2,16,57,311	..	-2,16,57,311
1941-42	(c) 1	..	1	..	..	1	..	1
	83,41,507	-4,87,57,826	-4,04,16,319	..	..	-4,04,16,319	46,377	-4,03,69,942
	(h) 1,92,10,415	(t) -2,52,83,955	-60,73,540	..	..	-60,73,540	..	-60,73,540
1942-43	23,95,98,987	-5,55,89,788	18,40,09,199	..	..	18,40,09,199	..	18,40,09,199
	8,70,64,220	-35,11,298	8,35,52,922	..	..	8,35,52,922	..	8,35,52,922
1943-44	(x) 5,32,387	(y) -19,46,921	-14,14,534	..	..	-14,14,534	..	-14,14,534
	18,15,99,804	-12,02,51,821	6,13,47,983	..	..	6,13,47,983	57,972	6,14,05,955
1944-45	(xx) -27,42,384	(yy) 40,13,623	12,71,239	..	..	12,71,239	..	12,71,239
	(c) -1	..	-1	..	..	-1	..	-1
1945-46	9,84,95,599	-6,678	9,84,88,921	..	..	9,84,88,921	..	9,84,88,921
	..	(z) -629	-629	..	..	-629	..	-629
1946-47	10,90,89,661	..	10,90,89,661	..	..	10,90,89,661	..	10,90,89,661
	ϕ 6,21,01,584	..	6,21,01,584	..	..	6,21,01,584	..	6,21,01,584
1947-48 (1-4-47 to 14-8-47) provisional	-2,15,08,02,610	-3,00,496	-2,15,11,03,106	-24,29,960	-5,16,43,812	-2,20,51,76,868	-17,88,42,333	-2,38,40,19,261**
	82,75,70,404	3,00,496	82,78,70,900	..	..	82,78,70,900	5,95,29,100	88,74,00,000**
1947-48 (15-8-47 to 31-3-48)	3,18,93,752	..	3,18,93,752	..	..	3,18,93,752	..	3,18,93,752
1948-49	34,39,52,617	..	34,39,52,617	..	..	34,39,52,617	..	34,39,52,617
1949-50	34,25,01,235	..	34,25,01,235	..	..	34,25,01,235	..	34,25,01,235
Carried Over	5,78,58,90,03 5	2,11,44,296	5,78,70,34,331	7,57,91,161	69,06,268	5,86,97,31,760	1,49,16,87,465	7,36,14,19,225

For footnotes (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (xx), (y), (yy) and (z) see pages 198 and 199.
 For footnotes (r), (s) and ϕ see page 199.

No. 23-C.—SUMMARY OF CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS—CENTRAL—*consolid.*

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23-B)	Grand Total
	Direct Government Outlay	From Capital contributed by Companies, former Indian States and District Boards, etc. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,76,58,90,035	2,11,44,296	5,78,70,34,331	7,57,91,161	69,06,268	5,86,97,31,760	1,49,16,87,465	7,36,14,19,225
1950-51	(aa) 92,17,22,160	—1,27,96,848	90,89,25,312	..	..	90,89,25,312	..	90,89,25,312
1951-52	(bb) 23,07,66,578	..	23,07,66,578	..	..	23,07,66,578	..	23,07,66,578
1952-53	(cc) 7,26,71,177	..	7,26,71,177	..	..	7,26,71,177	..	7,26,71,177
1953-54	(dd) 11,92,11,934	..	11,92,11,934	..	..	11,92,11,934	..	11,92,11,934
1954-55	(ee) 32,28,49,324	..	32,28,49,324	..	..	32,28,49,324	..	32,28,49,324
1955-56	(ff) 67,39,14,651	..	67,39,14,651	..	..	67,39,14,651	..	67,39,14,651
TOTAL	8,10,70,25,859	83,47,448	8,11,53,73,307	7,57,91,161	69,06,268	8,19,80,70,736	1,49,16,87,465	(zz)9,68,97,58,201*

(a) Includes Madras and Southern Maharatta and Mysore State Railways transactions prior to 1893-94, of which the distribution for previous years is not available.

(b) Made up of minus Rs. 6,65,00,000 representing share capital of Bombay, Baroda and Central India, South Indian and Madras and Southern Maharatta Railways, *vide* paragraph 2 of Explanatory Note on page 190 minus Rs. 90,02,490 on account of gain by exchange on Burma Railways share capital paid off in 1928-29 *vide* footnote (a) on page 158 of the Finance and Revenue Accounts for 1932-33 and Rs. 6 due to rounding of annas and pies.

(c) Due to rounding of annas and pies in individual railway account.

(d) Made up of (i) Rs. 65,00,000 representing the difference between the rupee equivalents at the contract rate and the statutory rate of £4½ million share capital of the B.B. & C.I., M. & S. M. & S.I. Railways and (ii) Rs. 144 representing old survey outlay on Vasad Katna construction and (iii) Rs. —54,68,807 on account of gain by exchange on £3,500,000 debenture stock of the E.I. Railway discharged, *vide* footnotes (e) (d) and (a) on page 138 of the Finance and Revenue Account for 1935-36.

(e) Represents Capital at charge of Burma Railways since transferred.

(f) Represents cost of telegraph wires, *vide* footnote (a) on page 110 of the Finance and Revenue Accounts for 1938-39

(g) Made up of minus Rs. 1,96,16,039 *vide* footnote (c) on page 100 and Rs. 1,43,90,464 *vide* footnote (e) on page 104 of the Finance and Revenue Accounts for 1941-42.

(h) *Vide* footnote (e) on page 63 of the Finance and Revenue Accounts for 1942-43.

(i) Includes Rs. 5,27,170 brought on without Financial adjustment on account of the Suramangalam Salem Railway taken over from the Salem District Board.

Includes Rs. 69,30,443 brought on without financial adjustment on account of Tanjore District Board Railway taken over from the District Board.

Includes Rs. 6,65,00,000 mentioned at (b) above.

(j) Represents contribution by Palanpur Durbar omitted without financial adjustment.

(m) Reduction is due to adoption of statutory rate for the capital stocks of Bombay, Baroda and Central India, Madras and Southern Maharatta and South Indian Railways referred to at (b) above, *vide* footnote (d) on page 142 of the Finance and Revenue Accounts for 1935-36.

(n) Represents gain by exchange and net premium and discount on debentures discharged, *vide* footnote (c) on page 144 of the Finance and Revenue Accounts for 1936-37.

- (o) Represents gain by exchange and net premium and discount *vide* footnote (b) and Re 1 due to rounding *vide* footnote (d) on page 114 of the Finance and Revenue Accounts for 1937-38
- (p) Represents capital at charge of the Jorhat Railway, which became the property of the Central Government from 1st April 1937, Rs. 3 were dropped from the figure without financial adjustment in 1939-40.
- (q) Represents gain by exchange and net premium and discount on debentures discharged, *vide* footnotes (c) and (d) on page 114 of the Finance and Revenue Accounts for 1938-39
- (r) *Vide* footnote (h) on page 110 of the Finance and Revenue Account for 1939-40.
- (s) Made up of minus Rs. 20,87,648, minus Rs. 32,86,957 and minus Rs. 1,43,90,464 and Rs. 3,33,333 *vide* footnote (b), (e), and (g) on page 104 of the Finance and Revenue Accounts for 1941-42.
- (t) Made up of minus Rs. 24,30,438; Rs. 32,09,438; Rs. 1,92,10,415; Rs. 3,90,456 and Rs. 43,208; *vide* footnotes (a), (d), (e), (f) and (g) on page 61 of the Finance and Revenue Accounts for 1942-43.
- (u) Includes £ 2,575,000 representing Great Indian Peninsula Railway Company's Share Capital converted at the average rate of exchange in the accounts for 1925-26.
- (v) Net addition due to reconversion of sterling figures in Account No. 23-B. *vide* para. 7 of Explanatory Note on page 187.
- (w) Net reduction due to reconversion of sterling figures in Account No. 23-B, *vide* paragraph 7 of Explanatory Note on page 187.
- (x) *Vide* footnote (d) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (xx) *Vide* footnote (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (y) Made up of minus Rs. 1,26,914; Rs. 3,09,253; Rs. 5,32,387 and Rs. 9,78,367 *vide* footnotes (b), (d) and (e) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (yy) Made up of minus Rs. 4,139, Rs. 4,33,392 and Rs. 6,43,478 and plus Rs. 23,52,248, Rs. 27,42,384 *vide* footnotes (a), (b), (c), (d), and (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (z) *Vide* footnote (o) on page 94 of the Finance and Revenue Accounts for 1945-46.

(aa) Includes Rs. 65,48,09,750 brought on without financial adjustment in respect of ex-state Railways as a result of financial integration with effect from—1-4-50 and Rs. 1,27,96,848 in respect of Nagda Mathura Section and Tapti Valley Railway transferred from capital contributed by companies (column 3).

(bb) Includes minus Rs. 13,50,546 brought on without financial adjustment in respect of ex-state Railways as a result of financial integration with effect from 1-4-50.

(cc) Includes Rs. 22,11,509 brought on without financial adjustment on account of Latur extension as a result of financial integration, with effect from 1-4-50.

(dd) Includes Rs. 10,00,000 in respect of Jhagadia Netrang Railway merged with ex-B.B.& C.I. Railway with effect from 1-8-49 and excludes Rs. 2,57,378 on account of difference in the Revised balance of ex-Bikaner State Railway and balance already adopted on financial integration with effect from 1-4-50.

(ee) Includes Rs. 3,03,497 in respect of ex-Saurashtra Railway representing inefficient items under stores suspense dropped from the balance as on 1-4-50.

(ff) Excludes Rs. 12,61,326 in respect of inefficient items of ex-Saurashtra Railway for the period prior to 1-4-50 dropped from the balance as on 1-4-50.

◆ Includes minus Rs. 5,11,172 transferred to Pakistan Railways without financial adjustment.

** *Vide* footnote (*) on page 189—Account No. 23.

(z:) For purposes of adjustment of dividend the capital outlay is distributed as follows—

Total Capital outlay	*9,68,97,58,201	Specific Debt	82,71,73,344
Deduct—Capital Contributed by companies and District Boards	83,47,448	Non-Specific Debt	8,85,42,37,409
TOTAL	*9,68,14,10,753	TOTAL	9,68,14,10,753

*The figures are provisional pending closing of the pre-partition accounts; includes Rs. 4,04,18,322 on account of outlay on strategic lines.

ACCOUNT No. 24—STATEMENT of GROSS REVENUE RECEIPTS, EXPENDITURE and NET REVENUE RECEIPTS OF INDIAN

This is a statement of the actual revenue results of the year's working. It shows in detail the Gross Revenue Receipts, Expenditure and Net Revenue Receipts, together with the percentage of Working Expenses including Appropriation to Depreciation Reserve Fund on earnings for each railway separately during the year.

2. The details of earnings and suspense under Gross Receipts and those of Working Expenses and suspense under Expenditure are those of the complete Railway systems, including Branch Line Companies, worked by the main lines, in which Government has no capital interest. From the total receipts and expenditure of the systems, the share of the receipts and working expenses of such Branch line Companies used to be deducted to arrive at the figures of receipts and expenditure of the lines financed by Government. This procedure was found to be defective and it was decided that with effect from the accounts for 1934-35 the receipts and expenditure of the whole system (including worked lines) should be shown gross in the accounts and that there should be a further entry on the expenditure side representing the payment to worked lines of their share of earnings together with the amount of rebate and subsidy, which is payable under their respective contracts, to the owners of the lines.

No. 24—ACCOUNT OF GROSS REVENUE RECEIPTS, EXPENDITURE AND NET

Gross Receipts

Class and name of Railway	Traffic Earnings				Sundry other Earnings	Gross Earnings	Suspense	Gross Receipts
	Coaching Earnings		Goods Earnings	Total				
	Passenger	Other						
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
<i>Commercial Lines</i>								
1. Central	19,68,10,914	5,69,45,748	36,71,72,304	62,09,37,966	1,36,03,350	63,45,41,316	27,70,286	63,73,11,602
2. Eastern	12,74,14,664	2,24,18,305	31,42,70,607	46,41,03,576	91,29,846	47,32,33,422	—28,12,296	47,04,21,126
3. Northern	20,49,98,791	2,81,50,467	25,60,04,732	48,91,53,990	1,02,46,793	49,94,00,783	2,38,940	49,96,39,723
4. North Eastern	11,46,01,221	1,10,23,784	11,53,94,500	24,10,19,505	77,58,551	24,87,78,056	77,04,225	25,64,82,281
5. Southern	18,82,51,964	3,67,05,327	23,70,62,094	46,20,19,385	1,26,74,693	47,46,94,078	46,66,460	47,93,60,538
6. South Eastern	6,52,51,036	2,24,60,436	23,11,07,284	31,88,18,756	51,53,604	32,39,72,360	—82,20,185	31,57,52,175
7. Western	17,90,40,604	3,08,39,214	28,11,00,440	49,09,89,258	95,63,253	50,05,52,511	18,43,380	50,23,95,891
8. Miscellaneous . . . . .	..	..	..	..	..	..	..	..
Total Commercial Lines	1,07,63,87,194	20,85,43,281	1,80,21,11,961	3,08,70,42,436	6,81,30,090	3,15,51,72,526	61,90,810	3,16,13,63,336
<i>Strategic Lines</i>								
Northern	7,03,527	1,14,587	7,22,552	15,40,666	2,559	15,43,225	..	15,43,225
GRAND TOTAL	1,07,70,90,721	20,86,57,868	1,80,28,34,513	3,08,85,83,102	6,81,32,649	3,15,67,15,751 (a)	61,90,810	3,16,29,06,561

(a) Includes Rs. 60,66,465 on account of Gross earnings of Worked Lines.

(b) Includes Rs. 46,30,526 on account of share of working expenses of Worked Lines.

(c) This is made up as follows.—

(i) Net Earnings	14,35,939
(ii) Payment of guaranteed interest paid to the Tanjore and Salem District Boards etc.	4,81,190
(iii) Rebates	10,615
(iv) Arrears payment to N.C. Rly., C.H. Rly., and Bombay Government etc.	7,31,624

TOTAL 26,59,368

Note—The figures of expenditure shown in this account are the net figures after taking into account the recoveries adjusted in the accounts in reduction of expenditure.

RAILWAYS for the year 1955-56.

3. The details of earnings and suspense under Gross Receipts represent the gross takings of the railways. The details of ordinary Working Expenses are given in subsidiary Statement No. 24-A.

4. The transactions under "Suspense" consist, in the case of receipts of the difference between (1) the amounts earned but not realised during the year, and (2) realisations during the year in respect of the outstanding earnings of previous years. In the case of Expenditure "Suspense" records (1) undisbursed liabilities of the year, (2) disbursements in respect of liabilities of previous years and (3) miscellaneous advances.

5. The contribution from Railway Revenue to the Depreciation Reserve Fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter being appropriation from the Depreciation Reserve Fund, is deducted to bring out the final debits to Working Expenses.

REVENUE RECEIPTS OF INDIAN RAILWAYS FOR THE YEAR 1955-56

Expenditure

Ordinary Working Expenses (Column 9 of Account No. 24-A)	Appropriation to Depreciation Reserve Fund	Renewals and Replacements	Deduct		Gross Working Expenses	Suspense	Gross Expenditure	Net Receipts (Column 9 minus column 17)	Percentage of Working Expenses (column 10 + 11) on earnings column 7)
			Expenditure from Depreciation Reserve Fund	Payments to worked lines					
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
36,65,24,782	8,86,29,000	5,95,75,076	5,95,75,076	3,22,190	45,59,75,972	67,78,238	46,27,54,210	17,45,57,392	71.73
30,25,54,850	6,65,00,000	6,86,68,321	6,86,68,321	..	36,90,54,850	-16,11,324	36,74,43,526	10,29,77,600	77.99
31,93,45,371	7,07,29,000	9,63,68,153	9,63,68,153	..	39,00,74,371	-12,42,412	38,88,31,959	11,08,07,764	78.11
25,12,43,741	4,84,42,000	5,46,48,100	5,46,48,100	2,68,449	29,99,54,190	2,75,377	30,02,20,567	-1,37,47,286	120.46
36,31,84,330	6,47,62,000	7,06,83,170	7,06,83,170	15,68,729	42,95,15,059	-1,03,62,847	41,91,52,212	6,02,08,326	90.15
23,84,64,010	4,89,68,000	3,29,85,721	3,29,85,721	..	28,74,32,010	4,43,544	28,78,75,554	2,78,76,621	88.73
29,42,70,742	5,98,70,000	7,59,56,912	7,59,56,912	..	35,41,40,742	-16,94,336	35,24,46,406	14,99,49,485	70.75
..	..	..	..	..	..	-101	-101	101	..
2,13,55,87,826	44,79,00,000	45,88,85,453	45,88,85,453	26,59,368	2,58,61,47,194	-74,13,861	2,57,87,33,333	58,26,30,003	81.88
13,33,676	21,00,000	..	..	..	34,33,676	..	34,33,676	-18,90,461	222.50
2,13,69,21,502 (b)	45,00,00,000	45,88,85,453	45,88,85,453	26,59,368 (c)	2,58,95,80,870	-74,13,861	2,58,21,67,009	58,07,39,552	81.95

No. 24-A—DETAILED ACCOUNT OF ORDINARY WORKING EXPENSES ON INDIAN RAILWAYS for the Year 1955-56

Class and name of Railways 1	Administration 2	Repairs and Maintenance 3	Operating Staff 4	Operation (Fuel) 5	Operating other than Staff and Fuel 6	Miscellaneous Expenses 7	Labour Welfare 8	Total Ordinary Working Expenses (Column 10 of Account No. 24) 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
INDIAN RAILWAYS								
<i>Commercial Lines</i>								
Central	4,83,84,440	13,34,28,108	8,35,42,733	4,09,40,993	2,89,83,833	2,24,47,870	87,96,805	30,65,24,782
Eastern	5,06,76,402	13,91,97,451	7,80,25,311	—88,36,624	87,79,585	2,76,61,514	70,51,211	30,25,54,850
Northern	5,06,88,613	11,62,58,204	7,99,04,344	3,01,76,382	1,33,05,139	2,12,19,134	77,93,555	31,93,45,371
North Eastern	4,15,58,888	9,08,58,981	5,57,70,575	2,59,67,088	1,34,17,837	1,64,14,831	72,55,541	25,12,43,741
Southern	4,58,52,643	10,83,65,109	8,27,03,031	8,02,12,047	1,50,82,718	2,50,09,564	59,59,218	36,31,84,330
South Eastern	3,64,01,391	9,57,16,896	5,23,89,657	1,83,54,487	1,03,37,647	1,78,94,095	73,69,837	23,84,64,010
Western	4,14,85,093	10,24,44,284	6,46,54,007	4,88,10,005	1,19,09,236	1,89,65,866	60,02,251	29,42,70,742
TOTAL COMMERCIAL LINES	31,50,47,470	78,62,69,033	49,69,89,658	23,56,24,378	10,18,15,995	14,96,12,874	5,02,28,418	2,13,55,87,826
<i>Strategic Lines</i>								
Northern	1,83,300	4,50,442	3,48,749	1,92,161	37,639	87,877	33,508	13,33,676
GRAND TOTAL	31,52,30,770	78,67,19,475	49,73,38,407	23,58,16,539	10,18,53,634	14,97,00,751	5,02,61,926	2,13,69,21,502

NOTE—The figures shown in this account are the net figures after taking into account the recoveries adjusted in the accounts in reduction of expenditure.

ACCOUNT NO. 25—Statement of Appropriation to and from the Railway Depreciation Reserve Fund

This Account sets forth the amounts received into and withdrawn from the Depreciation Reserve Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. On the separation of Railway Finances from General Finances a Depreciation Reserve Fund was started, with effect from the 1st April, 1924, to provide for the cost of renewing units of all wasting assets with the exception of formation, fencing and ballast.

3. Prior to 1935-36 the Depreciation Reserve Fund used to be credited with an amount equivalent to the total expenditure to the end of the previous year on all the units of each class of asset divided by the number of years assumed as the normal life of that class of asset. No credit was given to the Fund on account of any unit after the period assumed for its normal life had expired. In order to simplify calculation, it was decided that, with effect from 1935-36, the amount to be set aside annually to cover depreciation should be one-sixtieth of the total capital outlay to the

end of the previous year, this fraction being the nearest simple fraction calculated to give results approximately equal to the results of the complicated procedure followed previously. The Fund is ordinarily debited with the cost of units replaced, abandoned or disposed of.

When the fund was instituted on 1st April, 1924 no appropriation was made in respect of depreciation accrued prior to 1924-25, which amounted to Rs. 20 crores. It was decided during 1948-49 to make good the arrears of depreciation and that the fund should have prior claim to the portion of the surplus available for railway. Accordingly, amounts of Rs. 11,80,54,828 and Rs. 7,59,36,305 representing the balances of surplus were credited to the fund during 1948-49 and 1949-50 respectively.

Under the revised convention relating to the separation of Railway from General Finance it was decided that the annual contribution to the Depreciation Reserve Fund should for a period of 5 years from 1950-51, be a minimum of Rs. 15 crores. However in view of the considerable increase (nearly four fold) in the replacement costs as compared with the pre-war years and allocation of both the inflationary and improvement elements in the replacement expenditure to the Depreciation Reserve Fund, the withdrawals from the Depreciation Reserve Fund had been rather heavy. This heavy withdrawal is being further accentuated by the need for a large scale replacement and renovation of the assets belonging to the Indian (ex-States) Railways taken over by the Centre, with effect from 1st April, 1950, to bring them upto the accepted standard on the Indian Railways. As the contribution to the fund should be in accord with the actual trend of withdrawals from it an *ad hoc* contribution of Rs. 30 crores has been made to the fund during the years 1950-51 to 1954-55.

With effect from the year 1955-56 the amount of contribution has been raised to Rs. 45 crores and it is proposed to keep the annual contribution at this level during the period of Second Five Year Plan to meet the heavy expenditure on replacements expected to be incurred during that period.

4. In accordance with the recommendations of the Railway Convention Committee, the interest earned on the balance of the Depreciation Reserve Fund has, with effect from 1950-51, been credited to the fund in order to strengthen it instead of to Revenue which has been the practice formerly. Accordingly a sum of Rs. 3,26,45,291 has been credited to the Fund during 1955-56.

5. The allocation of expenditure on Indian Government Railways worked by Companies is determined by the terms of their contracts according to which the entire revenue expenditure on renewals and replacements is booked under Working Expenses. This expenditure consists of—

(i) expenditure on wasting assets, and (ii) expenditure on non-wasting assets.

In Government books (i) was debited to the Depreciation Reserve Fund and (ii) was transferred to Repairs and Maintenance up to 1935-36, but from 1936-37 both the items are debited to the Depreciation Reserve Fund under the revised rule of allocation. The contribution to the Depreciation Reserve Fund was worked out as on Indian Government Railways.

6. The balance of the Depreciation Reserve Fund was utilised temporarily to meet losses in working the Railways. In 1931-32, 1932-33, 1933-34, 1934-35 and 1935-36 the amounts withdrawn on this account were Rs. 4,24,99,683, Rs. 10,22,93,151, Rs. 7,96,33,325, Rs. 5,06,25,426 and Rs. 3,99,39,883 respectively. In 1936-37 the surplus of Rs. 1,20,58,909 was applied towards the repayment of the previous loans and in 1941-42 a similar payment amounting to Rs. 7,91,07,748 was made from the surplus of that year. During 1942-43 the entire balance of the loan taken from the fund to meet the loss, *viz.*, Rs. 22,38,24,811, was repaid partly by appropriation, amounting to

Rs. 16,08,18,305 from the surplus of the year and partly by withdrawal of Rs. 6,30,06,506 from the Reserve Fund, *vide* para. 2 of the explanatory note on page 58 of the Finance and Revenue Accounts for the year 1942-43.

7. Out of the balances of the Depreciation Reserve Fund, advances were granted to Branch Line Companies to meet capital expenditure the balance of such advances outstanding at the end of the year 1941-42 amounted to Rs. 9,17,152.

It was also held that the investment made in the Branch Line Shares from Capital Programme should more properly be treated as investment of the Depreciation Reserve Fund balances. Accordingly, a sum of Rs. 31,20,910 being the cost of the investment at debit of Capital was transferred to the Depreciation Reserve Fund in 1937-38. In accordance with the decision of the Public Accounts Committee, which examined the accounts for 1941-42 the advances to Branch Line Companies as well as the investment made in the Branch Line Shares amounting to Rs. 40,38,062 were transferred to the Railway Reserve Fund in 1942-43 as such investments should more correctly be treated as investments of the Railway Reserve Fund balances.

8. A sum of Rs. 32,26,416 representing the cost of abandoned assets which was held in the books of the Controller of Railway Accounts [now Railway Board (Accounts)], was debited to the Fund in 1937-38. Out of this amount, an amount of Rs. 1,19,000 representing the Share of the N. W. Railway was dropped in the accounts for 15th August, 1947 to 31st March 1948. The balance of Rs. 31,07,416 was written back in the accounts for 1949-50.

9. During 1943-44, 1944-45 and 1945-46, the contributions to the Fund amounted to Rs. 16,87,31,947, Rs. 17,01,17,227 and Rs. 17,04,89,615 respectively which included a sum of rupees four crores each year on account of emergency provision to cover excessive wear and tear due to war conditions.

With effect from 1945-46, the Capital-at-Charge of Collieries has been excluded for the purpose of calculating the Contribution to the Railway Depreciation Reserve Fund.

10. At the time of the partition of the country with effect from 15-8-1947, it was decided that the accounts of the undivided B. A. and the N. W. Railways for the period 1-4-1947 to 14-8-1947 should be closed by F.A. & C.A. Os. of these two railways. Due to the non-receipt of these accounts from the Pakistan authorities, the accounts for the period 1-4-1947 to 14-8-1947 have not so far been closed. For the purpose of working out the balance in the fund on 14-8-1947, however, approximate figures were adopted in the absence of the actuals and agreed division of assets and liabilities between the two Dominions. An amount of Rs. 20,30,00,000 representing the estimated balance of the Pakistan railways was accordingly dropped from the fund balance on the 14th August, 1947. The approximate balance of Rs. 92,51,27,310 has been carried forward in the Indian Dominion books on the 15th August, 1947.

The ex-Assam and the ex-E. P. Railways, which came into existence on 15-8-1947 were allocated a portion of the fund in the ratio of the capital provisionally allocated to them and then started with an opening balance of Rs. 2,43,61,712 and Rs. 6,57,02,505 respectively. Similarly, in respect of the Sealdah Division and the Katihar Section of the ex-B. A. Railway, which were merged in the ex-E. I. and the ex-O.T. Railways, the amounts allocated were Rs. 1,71,30,176 and Rs. 65,70,182 respectively.

In view of what is stated in the preceding sub-paragraphs, the closing balance in the fund on the 31st March, 1948-56 is still provisional. Necessary final adjustment will be made in a subsequent year's account when the actual figures become available on the closing of the accounts for the pre-partition and the division of assets and liabilities is made.

No. 25—STATEMENT of APPROPRIATION TO and from the RAILWAY DEPRECIATION RESERVE FUND during and to end of the year 1955-56 and the BALANCE at the commencement and at the close of the year.

Name of Railway 1	Balance on 1st April, 1955		During 1955-56		To end of 1955-56		Balance on 31st March, 1956	
	At Debit 2	At Credit 3	Receipts 4	Withdrawals 5	Receipts 6	Withdrawals 7	At Debit 8	At Credit 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
COMMERCIAL LINES								
INDIAN RAILWAYS								
<i>Commercial Lines</i>								
Central . . . . .	..	(a) 33,01,27,497	9,98,30,270	5,95,75,076	1,01,93,02,282	64,89,19,591	..	37,03,82,691
Eastern . . . . .	..	(b) 16,52,87,022	7,18,36,593	6,86,68,321	1,46,34,84,128	1,29,50,28,834	..	16,84,55,294
Northern . . . . .	..	(c) 20,97,63,725	7,71,29,685	9,63,68,153	52,02,86,780	32,97,61,523	..	19,05,25,257
North Eastern	62,20,713	(d) ..	4,81,38,978	5,46,48,100	37,71,11,683	38,98,41,518	1,27,29,835	..
Southern . . . . .	..	(e) 15,40,89,424	6,96,73,687	7,06,83,170	80,63,26,524	65,32,46,583	..	15,30,79,941
South Eastern . . . . .	..	(f) 9,62,72,638	5,23,56,573	3,29,85,721	14,86,29,211	3,29,85,721	..	11,56,43,490
Western . . . . .	..	(g) 3,99,08,716	6,09,05,621	7,59,56,912	65,20,08,188	62,71,50,763	..	2,48,57,425
Chittaranjan Locomotive Works . . . . .	..	1,35,14,162	46,43,600	51,514	1,81,57,162	51,514	..	1,81,05,648
TOTAL	62,20,713	1,00,89,63,184	48,45,14,407	45,89,36,967	5,00,53,05,958	3,97,69,86,047	1,27,29,835	1,04,10,49,746
Withdrawal from Depreciation Fund to meet the loss on the working of Railway and re-payment thereof.	..	..	..	..	31,49,91,468	31,49,91,468	..	..
TOTAL COMMERCIAL LINES	62,20,713	1,00,89,63,184	48,45,14,407	45,89,36,967	5,32,02,97,426	4,29,19,77,515	1,27,29,835	1,04,10,49,746
<i>Strategic Lines</i>								
Northern . . . . .	..	(h) 41,27,790	22,68,278	..	64,15,650	19,582	..	63,96,068
TOTAL COMMERCIAL AND STRATEGIC LINES	62,20,713	1,01,30,90,974	48,67,82,685	45,89,36,967	5,32,67,13,076	4,29,19,97,097	1,27,29,835	1,04,74,45,814
Visagapatam Port . . . . .	..	45,02,856	20,96,900	3,10,547	93,80,897	30,91,688	..	62,89,209
GRAND TOTAL	62,20,713	1,01,75,93,830	48,88,79,585	45,92,47,514	5,33,60,93,973	4,29,50,88,785	1,27,29,835	1,05,37,35,023

(a) Includes Rs. 1,52,915 and Rs. 697 transferred from Southern and Western Railways respectively and excludes Rs. 2,61,021 transferred to North Eastern Railway.
(b) Excludes Rs. 9,62,72,638 transferred to South Eastern Railway.
(c) Includes Rs. 3,19,587 transferred from Western Railway.
(d) Includes Rs. 2,61,021 transferred from Central Railway. Difference of Re. 1 on account of rounding off adjustment.
(e) Includes Rs. 31,002 transferred from Western Railway and excludes Rs. 1,52,915 transferred to Central Railway.
(f) Transferred from Eastern Railway.
(g) Excludes Rs. 697, Rs. 3,19,587 and Rs. 31,002 transferred to Central, Northern and Southern Railways respectively.
(h) Difference of Re. 1 on account of rounding off adjustment.

No. 25-A—Statement of Appropriation to and from the Railway Revenue Reserve Fund

This Account sets forth the amounts received into and withdrawn from the Railway Revenue Reserve Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. The receipts in the Railway Revenue Reserve Fund are obtained in the manner explained in the Note to account No. 22-A. Amounts were withdrawn from the Railway Revenue Reserve to secure the payment of the annual contribution to General Revenues to provide, if necessary, for arrears of depreciation and for writing down and writing off capital; and to strengthen the financial position of Railways in order that the services rendered to the public may be improved and rates and fares may be reduced.

3. The Railway Revenue Reserve was also used for temporary borrowings for the purpose of meeting expenditure for which there is no provision or insufficient provision in the revenue budget estimate, subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years. In 1929-30 a sum of Rs. 2,08,21,706 was drawn from the Reserve Fund to pay the contribution to General Revenues. Similarly, the Reserve was drawn upon in 1930-31 to provide for the payment of contribution to General Revenues (Rs. 5,73,51,332), and to the extent of Rs. 5,18,77,828 to meet the loss on the working of Railways. In 1931-32 a further sum of Rs. 4,95,06,000 was drawn to meet the loss on the working of the Railways—see also paragraph 2 of the Explanatory Note on page 184.

1. With effect from 1950-51, the scope of the Fund has been limited to:—

- (i) ensuring payment of the prescribed dividend, and
- (ii) bridging the budgetary gap, if any.

5. The accounts for the period 1-4-1947 to 14-8-1947 have not so far been closed for want of the accounts of the undivided B.A. and the N.W. Railways from the Pakistan authorities who were responsible for their closing. Consequently, it has not been possible to work out either the financial results for this period or the actual loss or gain to be adjusted against this fund. An approximate amount of Rs. 13,73,00,000 which was estimated to be the net-Railway deficit in the budget for that period was, however, dropped provisionally from the closing balance on 14-8-1947, the balance of Rs. 9,42,62,127 being carried forward to the Indian Dominion's accounts on 15-8-1947. Pending the final closing of the account for the period 1-4-1947 to 14-8-1947 and an agreed division of assets and liabilities between the two countries no portion of the fund balance in respect of the sections of the Railways transferred to Pakistan, has been dropped on 15-8-1947.

6. The loss on working during the period 15-8-1947 to 31-3-1948 amounting to Rs. 2,58,22,730 was met from this fund. Owing to the non-closing of the accounts for the period 1-4-1947 to 14-8-1947, this figure is provisional. Necessary final adjustment will be made in subsequent year's accounts when the actuals become available and an agreed division of assets and liabilities between the two countries of India and Pakistan is reached.

7. During 1944-45, 1945-46, 1946-47, 1947-48 (15-8-1947 to 31-3-1948) and 1948-49 Rs. 2,95,44,936, Rs. 5,54,56,208, Rs. 3,24,71,707, Rs. 30,565 and Rs. 4,47,595 respectively have been withdrawn from the fund to meet the replacement cost of Rolling Stock received subsequent to 1942-43 which was not covered by accumulation in the Depreciation Reserve Fund.

During 1949-50, 1950-51 and 1955-56 amounts of Rs. 8,716 Rs. 1,25,061 and Rs. 2,08,010 were minus debited to this fund. These represented the write back of the amounts debited in excess in the previous years.

8. In accordance with the recommendations of the Railway Convention Committee, the interest earned on the balance of the Railway Reserve Fund (now Railway Revenue Reserve Fund) has with effect from 1950-51 been credited to the fund itself in order to strengthen it instead of to Revenue which has been the practice upto 1949-50.

Revenue Reserve Fund Investment Account

9. Pending utilisation for the purposes for which the Revenue Reserve Fund had been created part of the amount standing at credit of the Revenue Reserve Fund was invested in securities of Branch Line Companies, the balance remaining in deposit with the Central Government. The actual amounts so utilised are shown separately in Account No. 25-A. The amount expended in the purchase of securities have been taken to a separate head Revenue Reserve Fund investment Account, while the interest accruing from the investment which was till 1949-50 credited to the Railway Revenues. (Account No. 28), has with effect from 1950-51 been credited to the Railway Revenue Reserve Fund.

10. In 1942-43, the actual amount of investments from the Reserve Fund increased to the extent of Rs. 40,38,062 owing to the transfer of investment made in the previous years from the Depreciation Reserve Fund balances, *vide* sub-para. 2 of para. 7 of the explanatory note on page 203.

No. 25-A - ACCOUNT of RAILWAY REVENUE RESERVE FUND for the year ended 31st March 1956

BALANCE ON 1st APRIL, 1955		Receipts during 1955-56					PAYMENTS during 1955-56					BALANCE ON 31st MARCH, 1956				
		A.—Railway Revenue Reserve Fund			B.—Investments		A.—Railway Revenue Reserve Fund				B.—Investments		Total	Cash Balance	Investment	Gross Balance
Cash Balance	Investments	Transfer from Revenue account	Interest	Gain on the sale of Securities	Sale of Securities	Total	Loss on working of Railways	Amount of Contribution to General Revenues	Arrears of Depreciation, etc.	Loss on sale of Securities	Purchase of Securities	Loans to Branch Line Companies					Cash Balance	Investment	Gross Balance
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
27,85,72,577	50,35,037	7,14,17,000	1,34,70,462	..	..	8,50,64,025	..	..	-2,08,010	..	..	30,674	-1,77,336	46,38,13,938	50,65,711	46,88,70,049
(b)			1,76,563												(a)	

(a) The face value of Railway Shares etc., held in the Reserve Fund Investment Account was Rs. 17,57,600.

(b) Consequent on the financial integration of the ex-State Railways with effect from 1-4-50 the balance amounting to Rs. 2,21,66,633 taken over on that date and merged in the opening balance is provisional and subject to alteration in subsequent years.

* Represent interest and dividend etc. on investments.

No. 25-B—Statement of Appropriation to and from the Railway Development Fund

This Account sets forth the amounts received into, and withdrawn from, the Development Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. Betterment Fund was instituted in 1946-47 with a view to financing expenditure on certain types of unremunerative capital works such as provision of amenities for the travelling public, schemes of staff welfare like institutes, Child Welfare Centre and Hospitals etc. and operating improvements costing not more than rupees three lakhs each which are not likely to be revenue earning.

With effect from 1949-50, however, the scope of the expenditure from the Fund was confined only to works relating to passenger amenities whether additions or replacements irrespective of the cost of work. Expenditure on other than passenger amenities was met from revenue as Miscellaneous Railway expenditure.

In terms of the Revised convention for the separation of Railway from General Finances, a Railway Development Fund has been constituted with effect from 1950-51 for the following purposes:—

- (i) Passenger amenities,
- (ii) Labour Welfare,
- (iii) Financing projects which are necessary but which are unremunerative at the time of constructions and the pre-existing Betterment Fund has been merged in this new fund with the reservation that for the next five years a sum of Rs. 3 crores, per year will be earmarked every year for expenditure on passenger amenities, and
- (iv) To meet the cost of unremunerative operating improvements in excess of 3 lakhs, expenditure upto 3 lakhs being charged to Revenue.

In pursuance of the recommendations of the Railway Convention Committee 1954, the scope of the Development Fund has been widened so as to provide also amenities for all users of Railway transport, to embrace the cost of construction of residential buildings for class III Railway staff above the new minor works limit and to meet the entire expenditure on unremunerative operating improvement works costing more than Rs. 3 lakhs each. The cost

of construction of unremunerative new lines hitherto charged to Development Fund will, however, with effect from 1st April 1955 be debited to capital from the very beginning.

3. The interest earned on the balance in the Development Fund is credited to the Fund itself since 1946-47 when the Betterment Fund was instituted.

4. It was decided to inaugurate the Betterment Fund with a transfer of rupees twelve crores from the Railway Revenue Reserve Fund in 1946-47. This Fund was financed by annual appropriations from surplus of such amounts as may be determined every year on a consideration of the budgetary position. For the year 1946-47 it was decided to contribute to it from the surplus of the year a sum of rupees three crores.

5. The accounts for the period 1-4-1947 to 14-8-1947 have not so far been closed for want of the accounts of the undivided B. A. and the N. W. Railways which have not been received from the Pakistan authorities who were responsible for their closing. Consequently, it has not been possible to work out the financial results for this period and the amount withdrawn from the fund. In the absence of actual closing balance on the 14th August, 1947, the interest on the fund on that date and consequently the opening balance brought forward in the Indian Dominion books on 15-8-1947 were provisional. No appropriation from surplus was made to the fund during the period 15-8-1947 to 31-3-1948. During 1948-49 an amount of Rs. 83,62,000 was contributed to the Betterment Fund from the surplus of the year. No contribution during 1949-50 was made. In 1950-51 and 1951-52 a fixed amount of Rs. 10 crores was contributed to the fund from the surplus of the year. The contribution made to the Fund during the year 1952-53, 1953-54, 1954-55 and 1955-56 amounts to Rs. 12 crores, Rs. 2.56 crores, Rs. 9.10 crores and Rs. 7.08 crores respectively.

6. Pending the final closing of the accounts for the period ending 14-8-1947 and an agreed division of assets and liabilities between the two countries of India and Pakistan, no portion of the fund balance in respect of the sections of the railways transferred to Pakistan has been dropped on 15-8-1947. For the reason stated in the preceding sub-para, the balance in the fund on 31-3-1956 is also provisional. Necessary final adjustments will be made in a subsequent years' accounts when the actuals become available and an agreed division of assets and liabilities between the two countries of India and Pakistan is reached.

No. 25-B—ACCOUNT of RAILWAY DEVELOPMENT FUND for the year ended 31st March 1956

Balance on 1st April, 1955	During 1955-56			Payments	Balance on 31st March, 1956
	Receipts				
	Contribution	Interest	Total		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) 17,53,72,714	7,07,91,479	48,77,538	7,56,69,017	12,13,80,719	12,96,61,012

(a) Consequent on the financial integration of the ex-State Railways with effect from 1-4-1950 the balances amounting to Rs. 55,62,647 taken over on that date and merged in the opening balance are provisional subject to alteration in subsequent years.

ACCOUNT No. 26.— *Account of Dividend chargeable against the Net Revenue Receipts of Indian Railways for the year ended 31st March 1956*

This is a statement of the liability for Dividend on the entire capital outlay on Railways.

2. On the separation of Railway from General Finances in 1924-25, the Railway Capital Account was permanently debited with the balance on the 31st March 1924 of the Capital liability involved in the purchase of railways. As a consequence of this arrangement the Railway Revenue Account was till 1949-50 charged with the full interest in respect of the liability outstanding on 31-3-1924 and the capital expenditure incurred from year to year. With the coming into force with effect from 1950-51 of the recommendations of the Railway Convention Committee adopted by the Constituent Assembly (Legislative) on the 21st December 1949, the General Finances were guaranteed for a period of 5 years an annual dividend of 4 per cent. on the loan capital invested out of General Revenues in the Railway under-taking, excepting unremunerative strategic lines, instead of payment of interest charged on Capital-at-Charge. According to the Railway Convention Committee, 1954 Report as approved of by the Lok Sabha and Rajya Sabha on 16th and 21st December 1954 respectively the said rate of dividend shall remain unaltered for another period of 5 years, however, the dividend on the element of over-capitalisation and on the capital-at-charge of new lines shall be assessed at the rate equivalent to the average borrowing rate charged by the Government of India to Commercial Departments from year to year and a moratorium shall be granted in respect of the dividend payable on the capital invested on the new lines during the period of construction and upto the end of the fifth year of their opening for traffic, the deferred amount being repaid from the sixth year onwards in addition to the current dividend out of the net income of the new lines.

3. The book value of the assets of ex-States Railways which were merged with the Indian Railway Systems, was, as a result of financial integration, taken over by the Centre from 1st April 1950. Although this expenditure was not financed out of the General Revenues, it was decided that for the period of convention dividend at the same rate will be paid on the Capital-at-Charge of the ex-State Railways in consideration of the fact that General Revenues were required to make good to the States and Union of States the budgetary gap attributable to loss of railway revenue.

4. The Dividend has been computed on the same principle as interest calculation viz., on the mean of the opening and closing balance of the Capital-at-Charge of each year.

**No. 26—ACCOUNT OF TOTAL DIVIDEND chargeable against NET REVENUE OF INDIAN GOVERNMENT RAILWAYS
for the year 1955-56**

Serial No.	Name of Railway	Amount
		Rs.
CENTRAL GOVERNMENT		
1.	Central	6,87,03,449
2.	Eastern	5,15,72,493
3.	Northern (commercial)	5,55,64,681
4.	North Eastern	3,82,49,053
5.	Southern	4,09,31,358
	South Eastern	3,81,19,593
7.	Western	4,63,52,578
8.	Chittaranjan Locomotive Works	90,14,648
9.	Collieries	*
10.	Integral Coach Factory	20,15,331
11.	Ganga Bridge Project	11,90,082
12.	Calcutta Electrification Project	1,97,559
13.	Miscellaneous	2,75,432
	Total	36,11,86,257

* State Railway Collieries transferred to the Ministry of Production with effect from 1-4-1954. The transfer adjustment of Capital-at-Charge from Railway Books to Civil Books is being carried out in accounts for 1956-57.

No. 27— ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST, etc.) credited to CENTRAL AND STATE REVENUES during the year 1955-56.

This Account sets forth the receipts from certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, page 180) and the subsidy, if any, received from State Governments in respect of their guarantee against loss on Working of Branch Lines (see paragraph 7 of the General Note, page 180)

CENTRAL GOVERNMENT		Guarantee, etc.—	
	Rs.	Received from—	Rs.
Government share of Surplus Profits—			..
		Total Guarantee, etc.	..
		Total—Central Government	2,17,003
Central Provinces (Central)	1,32,472		
Shahdara-Saharanpur (Northern)	85,584		
Chaparmukh Silghat (N.E.)	—241		
Katakhal Lala Bazar (N.E.)	—3,135		
Total—Surplus Profits	2,14,680		
Sale and rent of Land—			
North Eastern	748	India	2,17,003
Southern	1,575	England . . . . .	..
Total—Sale and Rent of Land	2,323	Exchange . . . . .	..

No. 27-A—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL AND STATE REVENUES during the year 1955-56.

This Account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, page 180).

CENTRAL GOVERNMENT			Rs.
	Rs.	Subsidy—	
Land—		Eastern—	
		Ahmadpur Katwa	18,437
		Burdwan Katwa	1,896
		Fatwa Islampur	1,88,305
Kalighat Falta (Eastern)	6,928	Kalighat Falta	2,70,003
		South Eastern—	
		Bankura Damodar	37,857
Total—[Land]	6,928	Total—Subsidy	5,16,497
		Total—Central Government	5,23,425

No. 28—ACCOUNT of RAILWAY MISCELLANEOUS RECEIPTS for the year 1955-56,

This Account sets forth miscellaneous receipts which cannot be allocated to specific heads.

CENTRAL GOVERNMENT			
	Rs.		Rs.
		India	2,20,889
		England	455
		Exchange	1
Miscellaneous Receipts	2,21,345		
Total—Central Government	2,21,345		

No. 28-A—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1955-56

This Account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specific Railways, such as, outlay on surveys, which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the cost of the control exercised by Government over Railway through the Railway Board, Director of Railway Audit and the Government Inspectors of Railways. From 1938-39, the amount of commuted value of pensions in respect of Railway officers has been debited to the Railways and included in this Account instead of in Account No. 79-B as before.

CENTRAL GOVERNMENT		CENTRAL GOVERNMENT	
COMMERCIAL LINES		STRATEGIC LINES	
	Rs.		Rs.
Railway Board	47,09,545	Inspection	842
Inspection	2,84,158	Audit	2,520
Audit	40,44,224	Survey . . . . .	..
Other Establishments	53,58,666	Miscellaneous . . . . .	..
Survey	17,14,040		
Miscellaneous	14,47,883		
		Total—Strategic Lines	3,362
		Total—Central Government	1,75,61,818
		India	1,72,58,298
Total—Commercial Lines	1,75,58,456	England	3,02,993
		Exchange	527

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

CAPITAL AND REVENUE ACCOUNTS

CAPITAL ACCOUNT	{ WITHIN THE REVENUE ACCOUNT 1,95,81,124 { OUTSIDE THE REVENUE ACCOUNT 64,51,05,182 } (a)6,091 }	REVENUE ACCOUNT	Rs.	Rs.
			{ RECEIPTS 6,88,13,784	{ EXPENDITURE 21,56,99,802

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Net loss.	214-215	14,68,86,018	..	..
	30	Statement of Financial Results of Irrigation, etc., works for which Capital Accounts are kept.	216 to 229	..	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Construction of Irrigation, Navigation, Embankment and Drainage Works—	230 to 249	..	..	1,95,81,124
		Within the Revenue Account		..	..	64,51,05,182
		Outside the Revenue Account		..	..	(a)6,094
	31-A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works.	251 to 253	..	..	..
		TOTAL		..	..	66,46,86,306 } (a)6,094
Irrigation, Navigation, Embankment and Drainage Works for which capital Accounts are kept.	30	Direct Receipts	229	..	13,50,21,610	..
	30	Deduct—Working Expenses	229	..	10,33,66,041	..
		NET RECEIPTS		..	3,16,55,569	..
Irrigation, etc., Works for which no Capital Accounts are kept.	30	Land Revenue due to Irrigation	229	..	1,54,49,964	..
	30	Interest on Capital	229	..	..	9,93,27,850
	29	Receipts	215	..	2,17,08,251	..
	35	Other Revenue Expenditure financed from Ordinary Revenues.	276 to 279	..	..	11,63,71,962
		TOTAL		..	6,88,13,784	21,56,99,802

(a) Met from the Contingency Fund.

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

CAPITAL AND REVENUE ACCOUNTS

The term 'Drainage Works' covers all projects for the relief of waterlogging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

2. For the purpose of accounts, Irrigation Works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a quasi-commercial basis and those for which it is either impossible or unnecessary to maintain such accounts either because they produce little or no revenue or because, owing to their restricted size, it is not worthwhile examining the returns yielded by each individual work. The first essential for a quasi-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is, therefore, between works for which capital accounts are kept and those for which such accounts are not kept.

3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at such rate of interest as is fixed by the respective Governments from time to time. Those works which are not expected to yield the required return are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed percentage, it is transferred to the unproductive class, and, conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital on which interest is chargeable. In the case of the old irrigation works in the Madras and Bombay Presidencies which existed before the advent of the British rule and were maintained and developed under the British regime before regular Capital and Revenue Accounts commenced, a share of the revenue and maintenance charges attributable to the old works is deducted from the gross revenue and the working expenses of the existing works in order to arrive at the net return on the capital outlay incurred by Government on the extension and improvement of these systems as shown in the Capital and Revenue Accounts.

4. The transactions relating to Irrigation works are exhibited in the accounts as follows:—

(1) All capital expenditure upon works for which capital accounts are kept is, as a general rule, recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again subdivided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the total expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund which has replaced the old Famine Insurance Fund with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction

of works for which Capital Accounts are kept which is financed outside the Revenue Account. Resources outside the Revenue Account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure debitable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon the several projects and the different sources from which the total expenditure on all projects is financed are set forth in Account No. 31. It will be noticed that the distribution of capital outlay between expenditure financed from ordinary revenues and expenditure not so financed, which is made in Account No. 31-A, differs considerably from the corresponding distribution at the end of Account No. 31. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of Irrigation Works in the Provinces (now States). Similarly, a sum of Rs. 57,04,184 was expended from the revenues of the Central Government up to 17th April 1932 upon Irrigation Works in the North-West Frontier Province. In Account No. 31-A, which makes no distinction between Central and State expenditure, this outlay is properly treated as expenditure from Revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the then Provincial Governments. A similar provision was also made in the Devolution Rules as they were applied to the North-West Frontier Province. From the point of view of the said Provincial Governments, therefore, the works were not constructed out of Revenue. It follows that in Account No. 31, in which Central and State outlay is separately exhibited, this expenditure should properly be shown as expenditure outside the Revenue Account. This was done for the first time in the accounts for 1926-27.

(2) The progressive capital expenditure in respect of the works gone over to Pakistan has been dropped from Account Nos. 29 to 31 of the Combined Finance and Revenue Accounts from the year 1947-48 (Post-partition). In account No. 31-A, however, the expenditure relating to these works has been omitted by means of a deduct entry. The difference of Rs. 57,04,184 relating to North-West Frontier Province referred to in sub-para (1) above has also been wiped out from the accounts from 1947-48 (Post-partition).

(3) The revenue transactions of works for which capital accounts are kept consist of—

(a) Gross Receipts, including the portion of Land Revenue due to Irrigation Works (Account No. 30).

(b) Working Expenses and Maintenance (Account Nos. 30 and 33) and

(c) Interest on Capital (Account No. 30).

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a deduct entry under Revenue.

(4) Works for which no capital accounts are kept, and which may appropriately be described as non-commercial works, comprise a large number of works, which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each.

Besides the expenditure on these works, there is another class of expenditure which is recorded under the head "Works for which no capital accounts are kept." This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has

been provided under the title "Miscellaneous Expenditure". The pensionary charges of the Irrigation Department were previously included under this head, but these charges are now debited to the respective Irrigation heads of account.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Account Nos. 34 and 35.

5. The main scheme of the accounts as exhibited in the Combined Finance and Revenue Accounts is designed to show—

(a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 29).

(b) The capital outlay on each project for which capital accounts are kept (Account No. 30).

(c) Net receipts of such projects, comprising the gross receipts less the expenses of working (Account No. 30).

(d) Percentage of (c) on (b) (Account No. 30).

(e) Interest on capital (Account No. 30).

(f) Receipts and expenditure of works for which no capital accounts are kept (Account Nos. 34 and 35).

6. When a State Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may be met from loans, it is open to that Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that State Governments should be forced into the market at an inopportune time merely to protect their general revenues from being debited with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure on Irrigation Works met from general revenues, and the State Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilise part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from revenue head of account by *add* and *deduct* entries in Account No. 31. This principle was applied by the Government of Bengal in 1922-23 and by the Government of the United Provinces in 1929-30 and 1930-31.

	STATE GOVERNMENTS													
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—														
I—Gross Receipts—														
Direct Receipts	74,162	31,961	..	..	..	..	..	11,17,545	..	66,96,276	1,30,24,607	..	7,21,747	2,15,92,135
Land Revenue due to Irrigation.	..	17,503	..	..	..	..	..	(c)	..	..	18,861	..	73,58,086	73,94,450
Total	74,162	49,464	..	..	..	..	..	11,17,545	..	66,96,275	1,30,43,468	..	80,79,833	2,89,86,585
Deduct—Working Expenses.	1,51,851	6,72,921	..	..	..	..	..	77,89,009	..	60,96,062	50,73,280	..	45,45,595	2,41,76,867
Net Receipts.	—77,689	—6,23,457	..	..	..	..	..	—66,71,464	..	6,00,213	79,70,188	..	35,34,238	48,09,718
II—Interest on Capital	..	90,725	..	..	..	..	..	1,63,21,485	..	52,72,494	1,44,10,119	..	1,63,36,424	5,24,31,247
III—Net Revenue	—77,689	—7,14,182	..	..	..	..	..	—2,20,92,949	..	—46,72,281	—64,39,931	..	—1,28,02,186	—4,76,21,529
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—														
IV—Direct Receipts														
Land Revenue due to Irrigation	..	..	..	..	5,135	..	..	..	..	..	7,30,226	..	89,26,379	96,61,740
Total	27,009	..	65,399	2,48,017	5,135	..	76,914	69,660	32,086	28,16,709	16,09,668	25,06,674	2,41,720	76,66,247
V—Expenditure (a)														
	1,65,563	201	5,60,233	7,83,885	40,008	..	5,50,475	83,73,229	20,31,323	1,43,97,024	56,22,089	41,79,272	1,18,37,660	4,83,75,399
VI—Net Expenditure														
	1,38,554	201	4,94,834	5,35,868	34,873	..	4,73,561	83,03,569	19,99,237	1,15,80,315	32,82,795	16,72,598	26,69,561	3,10,47,412
CAPITAL OUTLAY—														
During the year	15,79,993	6,88,311	..	1,73,373	22,791	8,76,010	1,90,191	5,77,51,217	4,33,27,635	5,53,03,403	8,86,34,571 } (b) 6,094	1,34,68,208	5,70,47,001	31,74,82,711 } (b) 6,094
To end of the year	2,04,96,462	7,60,114	2,11,581	2,93,338	54,648	33,47,457	1,90,191	39,54,62,906	7,46,76,215	16,53,84,066	39,56,18,254 } (b) 6,094	4,32,01,594	38,78,96,679	1,46,70,96,943 } (b) 6,094

For footnotes (a), (b) and (c) see page 215.

No. 29.—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for the year ended 31st March, 1956—concl'd.

MSIBIC&AGO—39

	STATE GOVERNMENTS												Total State Governments	Total Central and State Governments
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E. P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—														
I—Gross Receipts—														
Direct Receipts	2,15,92,135	10,67,681	2,85,89,961	6,96,28,318	17,13,986	18,210	..	42,46,424	42,85,650	34,97,779	1,20,407	2,06,897	13,49,47,448	13,50,21,610
Land Revenue due to Irrigation	73,94,450	..	14,23,722	39,84,656	..	25,00,733	..	1,46,403	..	..	..	..	1,54,49,964	1,54,49,964
Total	2,89,86,585	10,67,681	2,99,93,683	7,36,12,974	17,13,986	25,18,943	..	43,92,827	42,85,650	34,97,779	1,20,407	2,06,897	15,03,97,412	15,04,71,574
Deduct—Working Expenses	2,41,76,867	37,46,309	1,75,70,346	4,44,83,666	21,54,881	12,61,107	..	36,87,926	41,62,401	12,78,635	1,07,259	5,84,793	10,32,14,190	10,33,66,041
Net Receipts	48,09,718	—26,78,628	1,24,23,337	2,91,29,308	—4,40,895	12,57,836	..	7,04,901	1,23,249	22,19,144	13,148	—3,77,896	4,71,83,222	4,71,05,533
II—Interest on Capital	5,24,31,247	10,87,077	61,32,145	2,80,20,362	14,75,940	..	..	..	51,85,263	22,03,936	24,72,240	3,19,640	9,93,27,850	9,93,27,850
III—Net Revenue	—4,76,21,529	— 37,65,705	62,91,192	11,08,946	—19,16,835	12,57,836	..	7,04,901	—50,62,014	15,208	—24,59,092	—6,97,536	—5,21,44,628	—5,22,22,317
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—														
IV—Direct Receipts														
Land Revenue due to Irrigation	96,61,740	..	..	..	..	..	..	..	..	..	50,000	..	97,11,740	97,11,740
Total	1,73,27,987	2,01,189	1,05,341	2,87,858	4,69,334	2,48,524	12,15,244	1,587	..	8,09,190	3,88,451	6,26,537	2,16,81,242	2,17,06,251
V—Expenditure (a)	4,83,76,399	33,20,989	19,58,857	70,27,894	2,37,73,835	27,12,397	67,73,569	57,01,131	1,36,136	26,28,257	57,71,944	80,25,981	11,62,06,389	11,63,71,952
VI—Net Expenditure	3,10,47,412	31,19,800	18,53,516	67,40,036	2,33,04,501	24,63,873	55,58,325	56,99,544	1,36,136	18,19,067	53,83,493	73,99,444	9,45,25,147	9,46,63,701
CAPITAL OUTLAY—														
During the year	31,74,82,711 } (b) 6,094 }	18,51,236	2,87,23,659	15,05,46,939	47,97,956	4,06,81,629	33,24,011	4,24,19,186	1,33,16,148	3,86,06,819	1,75,32,364	38,23,665	66,31,06,313 } (b) 6,094 }	66,46,86,306 } (b) 6,094 }
To end of the year	1,46,76,84,943 } (b) 6,094 }	3,40,81,589	24,24,31,840	73,47,73,167	3,71,27,004	33,38,68,606	42,67,146	21,46,65,318	4,17,54,156	12,94,27,215	7,45,37,127	4,62,43,629	3,36,02,73,740 } (b) 6,094 }	3,38,07,70,202 } (b) 6,094 }

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

C. and CC.—Irrigation, etc.

NOTE—Net Revenue from works for which Capital Accounts are kept (see III above).
 Deduct—Net expenditure on works for which no Capital Accounts are kept (see VI above).
 Net gain on Irrigation, Navigation etc., Works recorded in Account Nos. 2, 3, 5 & 6.

Central	State	Total
Rs.	Rs.	Rs.
—77,689	—5,21,44,628	—5,22,22,317
1,33,554	9,45,25,147	9,46,63,701
—2,16,243	—14,66,69,775	—14,68,86,018

(a) The figures shown in this line include Capital as well as Revenue expenditure, as the former is not separately recorded in the accounts in the case of Works for which no capital accounts are kept.
 (b) Met from the Contingency Fund.
 (c) See footnote (c) on page 219.

No. 30.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1955-56			Working Expenses during 1955-56 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (f)	INCLUDING INTEREST	
		During 1955-56	To end of 1955-56	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	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
		For details see Account No. 31		Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
CENTRAL GOVERNMENT INDIA GENERAL												
A.—IRRIGATION WORKS— Productive	Damodar Valley Project	..	(a)21,57,099	..	..	..	..	..	..	..	..	..
	Mahanadi Project	..	20,30,768	..	..	..	..	..	..	..	..	..
	Other Projects	..	(b)54,141	..	..	..	..	..	..	..	..	..
	Total Productive	..	42,42,008	..	..	..	..	..	..	..	..	..
Unproductive	Tank Projects (Ajmer)	..	28,44,029	..	..	..	..	..	..	..	..	..
	Other Projects	..	10,18,891	..	..	..	..	..	..	..	..	..
	Total Unproductive	..	38,62,920	..	..	..	..	..	..	..	..	..
	TOTAL INDIA GENERAL ASSAM	..	81,04,928	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	Total Productive	3,37,685	5,17,160	..	..	..	..	..	..	..	..	..
B.—NAVIGATION, ETC., WORKS— Unproductive	Total Unproductive	—5,541	32,909	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	Total Productive	..	7,52,576	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	Niraj and Tikkar Para Dams. SAURASHTRA	..	1,04,017	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	Total Productive	8,42,803	54,17,743	2,261	..	2,261	43,230	—40,969	—0.76	..	—40,969	—0.76
Unproductive	Total Unproductive	4,05,046	15,02,138	71,901	..	71,901	1,08,621	—36,720	—0.24	..	—36,720	—0.24
A.—IRRIGATION WORKS— Unproductive	Total Unproductive	..	40,64,991	..	..	..	..	..	..	..	..	..
	TOTAL CENTRAL GOVERNMENT	15,79,993	2,04,96,462	74,162	..	74,162	1,51,851	—77,689	—0.38	..	—77,689	—0.38
STATE GOVERNMENTS												
GOVERNMENT OF AJMER												
A.—IRRIGATION WORKS— Unproductive	Total Unproductive	6,88,311	7,60,114	31,961	17,503	49,464	6,72,921	—6,23,457		90,725	—7,14,182	
	Total A.—Irrigation Works	6,88,311	7,60,114	31,961	17,503	49,464	6,72,921	—6,23,457		90,725	—7,14,182	
	TOTAL GOVERNMENT OF AJMER	6,88,311	(c)7,60,114	31,961	17,503	49,464	6,72,921	—6,23,457		90,725	—7,14,182	

A.—IRRIGATION WORKS—											
Unproductive . . . . .	..	..	..	..	..	..	..	..	..	..	..
Total Unproductive	..	..	..	..	..	..	..	..	..	..	..
Total A.—Irrigation Works .	..	..	..	..	..	..	..	..	..	..	..
TOTAL GOVERNMENT OF BHOJAL	..	..	..	..	..	..	..	..	..	..	..
GOVERNMENT OF COORG	..	..	..	..	..	..	..	..	..	..	..
Total Unproductive	1,73,373			2,93,338							
Total A.—Irrigation Works .	1,73,373			2,93,338							
TOTAL GOVERNMENT OF COORG.	1,73,373			2,93,338							
GOVERNMENT OF DELHI	..	..	..	..	..	..	..	..	..	..	..
Total Unproductive	3,452			(d)5,102							
Total A.—Irrigation Works .	3,452			(d)5,102							
B.—NAVIGATOR, ETC., WORKS—	..	..	..	..	..	..	..	..	..	..	..
Unproductive	19,339			(e)49,546							
TOTAL GOVERNMENT OF DELHI.	22,791			54,648							
GOVERNMENT OF HIMACHAL PRADESH	..	..	..	..	..	..	..	..	..	..	..
Total Productive	8,26,681			32,98,128							
Total Unproductive	49,329			49,329							
Total A.—Irrigation Works .	8,76,010			33,47,457							
TOTAL GOVERNMENT OF HIMACHAL PRADESH.	8,76,010			33,47,457							
Carried over	17,60,485			46,97,138							
		17,503	49,464	6,72,921	6,23,457	90,725					—7,14,182

(a) See footnote (e) on page 231.
 (b) See footnote (b) on page 231.
 (c) See footnote (c) on page 231.
 (d) See footnote (f) on page 233.
 (e) See footnote (d) on page 233.
 (f) This is changed.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1955-56			Working Expenses during 1955-56 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1955-56	To end of 1955-56	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	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
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Brought forward	17,60,485	46,67,138	31,961	17,503	49,464	6,72,921	-8,23,457		90,725	-7,14,182	
A.—IRRIGATION WORKS—												
Unproductive	Total Unproductive	1,90,191	1,90,191	..	..	..	..	..	..	..	..	..
	Total A.—Irrigation Works	1,90,191	1,90,191	..	..	..	..	..	..	..	..	..
	TOTAL GOVERNMENT OF VINDHYA PRADESH.	1,90,191	1,90,191	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS—												
Productive	Godavri Delta System	3,17,360	2,81,01,566	6,50,329	62,42,381	68,92,710	34,14,131	+34,78,579	+12.37	12,55,720	+22,22,859	+7.91
	Krishna Delta System	82,12,290	5,61,27,892	3,95,569	68,42,321	72,37,890	30,34,660	+42,03,230	+7.48	24,00,308	+18,02,922	+3.21
	Other Projects	..	17,62,279	1,776	1,45,416	1,47,192	56,716	+90,476	+5.13	79,266	+11,210	+0.63
	Total Productive	85,29,650	8,59,91,737	10,47,674	1,32,30,118	1,42,77,792	65,05,507	+77,72,285	+9.03	37,35,294	+40,36,991	+4.69
Unproductive	Kurnool-Cuddahpah Canal system including improvements	1,37,56,176	4,10,90,504	10,193	4,00,915	4,11,108	1,77,290	+2,33,818	+0.56	16,03,899	-13,70,081	-3.33
	Pennar River Canals System	17,809	61,66,352	4,600	8,25,402	8,30,002	4,46,658	+3,83,344	+6.21	2,76,492	+1,06,852	+1.73
	Tungabhadra Project	1,02,51,705	19,38,18,535	..	..	..	..	..	..	87,29,759	-87,29,759	-4.50
	Upper Pennar Project	43,33,686	1,26,33,596	..	..	..	..	..	..	5,36,287	-5,36,287	-4.24
	Rollapad Project	21,64,181	(d)73,13,231	..	..	..	..	..	..	3,11,358	-3,11,358	-4.25
	Other Projects	1,86,98,010	(e)4,31,85,610	4,769	3,47,892	3,52,661	4,41,900	-89,239	-2.06	8,97,637	-8,86,876	-2.28
	Total Unproductive	4,92,21,567	30,42,07,828	19,562	15,74,209	15,93,771	10,65,848	+5,27,923	+0.17	1,23,55,432	-1,18,27,509	-3.88
	Total A.—Irrigation Works	5,77,51,217	39,01,99,565	10,67,236	1,48,04,327	1,58,71,563	75,71,355	+83,00,208	+2.12	1,60,90,726	-77,90,518	-1.99

B.—NAVIGATION, WORKS— ETC.,	Unproductive	Buckingham Canal . . . . .	..	52,63,241	50,309	..	50,309	2,17,654	-1,67,345	-3.17	2,36,183	-4,03,528	-7.66
		Total B.—Navigation, etc., Works.	..	52,63,241	50,309	..	50,309	2,17,654	-1,67,345	-3.17	2,36,183	-4,03,528	-7.66
		TOTAL GOVERNMENT OF ANDHRA.	5,77,51,217	(d)39,54,62,806	11,17,545	(c)	11,17,545	77,89,009	-66,71,464	-1.69	(b)1,63,21,485	-2,29,92,949	-5.81
B.—NAVIGATION, WORKS— ETC.,	GOVERNMENT OF ASSAM												
	Productive	Total Productive	2,37,61,993	4,52,36,117	..	..	..	..	..	..	..	..	..
	Unproductive	Total Unproductive	1,95,65,642	2,94,40,098	..	..	..	..	..	..	..	..	..
		Total B.—Navigation, etc., Works.	4,33,27,635	7,46,76,215	..	..	..	..	..	..	..	..	..
		TOTAL GOVERNMENT OF ASSAM.	4,33,27,635	(f)7,46,76,215	..	..	..	..	..	..	..	..	..
GOVERNMENT OF BIHAR													
A.—IRRIGATION WORKS—	Productive	Sone Canal . . . . .	..	2,58,98,513	43,09,485	..	43,09,485	26,54,703	+16,54,782	+6.30	8,64,734	+7,90,048	+3.05
		Patna—Bakhtiarpur—Bihar Shariff—Ekangarsarai —Bihta Emergency Irri- gation Works	13,06,047	1,58,39,836	6,73,957	..	6,73,957	4,77,476	+1,96,481	+1.24	6,07,473	-4,10,992	-2.59
		300 Tubewells in North Bihar	19,14,893	86,55,081	64,751	..	64,751	9,61,327	-8,96,576	-10.36	3,07,906	-12,04,482	-13.91
		350 Tubewells under T.C.A. Programme	31,62,249	1,31,01,288	8,347	..	8,347	1,60,811	-1,52,464	-1.36	4,59,983	-6,12,447	-4.67
		Other Projects	16,29,203	39,11,214	2,37,039	..	2,37,039	7,90,513	-5,53,474	-14.15	1,47,114	-7,00,588	-17.91
		Total Productive	80,12,392	6,74,05,932	52,93,579	..	52,93,579	50,44,830	+2,48,749	+0.36	(a)23,87,210	-21,38,461	-3.17
		Carried over	80,12,392	6,74,05,932	52,93,579	..	52,93,579	50,44,830	+2,48,749	+0.36	23,87,210	-21,38,461	-3.17
			10,30,29,528	47,49,96,350	11,49,506	17,503	11,67,009	54,61,930	-72,94,921			1,64,12,210	-2,37,07,131

(a) This is charged.

(b) The corresponding figure shown in the Administrative Accounts which has been adopted for working out the financial results of the various schemes is Rs. 1,63,26,909 and it excludes the withdrawal of excess adjustment of Rs. 5,434 relating to the year 1954-55.

(c) The sum of Rs. 1,48,04,327 representing the portion of Land Revenue due to Irrigation Works has been adjusted *pro forma* and has been taken into account for working out the financial results of the various schemes.

(d) See foot-note (e) on page 231.

(e) See foot-note (d) on page 232.

(f) See foot-note (c) on page 235.

No. 30.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—*con'd.*

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1955-56			Working Expenses during 1955-56 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1955-56	To end of 1955-56	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	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
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
A.—IRRIGATION WORKS— <i>canals.</i> Unproductive	Brought forward	10,30,29,528	47,49,96,350	11,49,506	17,503	11,67,009	84,61,930	-72,94,921		1,64,12,210	-2,37,07,131	
		80,12,392	6,74,05,932	52,93,579	..	52,93,579	50,44,830	+2,48,749	+0.36	23,87,210	-21,38,461	-3.17
	GOVERNMENT OF BIHAR— <i>canals.</i>											
	Tribeni Canal . . . . .	..	79,29,152	12,53,017	..	12,53,017	7,57,430	+4,95,587	+6.25	2,64,770	+2,30,817	+2.91
	Dhaka Canal . . . . .	..	6,17,739	1,24,423	..	1,24,423	68,617	+55,806	+9.03	20,627	+35,179	+5.69
	Sakri Canal . . . . .	..	37,20,227	25,256	..	25,256	2,25,185	+1,99,929	-5.37	1,49,507	-3,49,436	-9.39
	Other Projects	2,35,52,295	4,02,48,205	..	..	..	..	..	..	11,06,216	-11,06,216	-2.74
Total Unproductive	2,35,52,295	5,25,15,323	14,02,696	..	14,02,696	10,51,232	+3,51,464	+0.66	15,41,120	-11,89,656	-2.26	
Total A.—Irrigation Works	3,15,64,687	11,99,21,255	66,96,275	..	66,96,275	60,96,062	+6,00,213	+0.50	39,28,330	-33,28,117	-2.77	
B.—NAVIGATION, ETC., WORKS— Unproductive	Drainage Schemes	2,37,38,716	4,54,62,811	..	..	..	..	..	..	13,44,164	-13,44,164	-2.95
Total B.—Navigation, etc., Works	2,37,38,716	4,54,62,811	..	..	..	..	..	..	..	13,44,164	-13,44,164	-2.95
TOTAL GOVERNMENT OF BIHAR	5,53,03,403	(f)16,53,84,066	66,96,275	..	66,96,275	60,96,062	+6,00,213	+0.36	52,72,494	-46,72,281	-2.82	

A.—IRRIGATION WORKS—		GOVERNMENT OF BOMBAY										
Productive	Nira Left Bank Canal and Shethphal Tank	2,32,408	1,55,07,624	10,32,999	..	19,32,999	2,23,626	+17,09,373	+11.02	6,46,457	+10,62,916	+0.85
	Kalrapur Weir and Canal	1,39,23,893	6,43,23,449	16,085	..	16,085	34,420	-18,335	-0.02	25,25,002	-25,43,337	-3.95
Unproductive	Other Projects	43,846	42,36,910	5,43,656	7,584	5,51,240	2,32,043	+3,19,197	+7.53	1,60,325	+1,58,872	+3.74
	Total Productive	1,42,00,147	8,40,67,983	24,92,740	7,584	25,00,324	(d)14,90,089	+20,10,235	+2.39	33,31,784	-13,21,649	-1.67
Unproductive	Mutha Canal including Matoba Tank	..	67,20,610	8,06,448	66	8,06,514	4,34,034	+3,72,480	+5.54	2,30,604	+1,41,876	+2.11
	Nira Right Bank Canal	43,975	4,15,85,429	26,86,361	..	26,86,361	7,92,621	+18,93,740	+4.55	18,67,522	+26,218	+0.06
	Godavari Canal	23,03,893	4,25,43,071	24,44,626	..	24,44,626	6,21,917	+18,22,709	+4.28	17,49,366	+73,343	+0.17
	Pravara River Works	97,364	1,55,48,334	30,39,633	76	30,39,709	5,29,578	+25,10,131	+16.14	6,36,982	+18,73,149	+12.05
	Mahi Canal	2,22,24,632	4,72,84,041	..	..	..	26,207	-26,207	-0.05	15,96,559	-16,22,766	-3.43
	Ghataprabha Left Bank Canal	77,82,090	4,96,42,230	56,762	..	56,762	57,057	-295	-0.00	20,55,675	-20,55,970	-4.14
	Radhanagri Hydro-Electric Scheme	4,72,516	1,33,64,097	89,555	..	89,555	4,58,304	-3,68,749	-2.75	5,93,139	-9,61,888	-7.19
	Ghod River Weir and Canal	85,86,641	1,14,80,608	..	..	..	..	..	..	2,77,096	-2,77,096	-2.41
	North Gujrat Tube-well Scheme	73,81,302	73,81,302	3,849	..	3,849	..	+3,849	+0.05	1,62,478	-1,58,629	-2.14
	Other Projects	2,58,58,624	7,91,52,948	14,04,633	11,135	14,15,768	18,65,738	-4,49,970	-0.56	19,08,914	-23,58,884	-2.98
	Total Unproductive	7,47,51,037 } (c)6,094 }	31,47,02,670 } (c)6,094 }	1,05,31,887	11,277	1,05,43,144	(e)17,85,456	+57,57,688	+1.82	1,10,78,335	-53,20,647	-1.69
	Total A.—Irrigation Works	(b)8,89,51,184 } (c)6,094 }	(b)39,87,70,653 } (c)6,094 }	1,30,24,607	18,861	1,30,43,468	52,75,545	+77,67,923	+1.94	1,44,10,119	-66,42,186	-1.66
Deduct—Amount financed from Special Development Fund	..	8,03,123	..	..	..	..	..	..	..	..	..
Deduct—Outlay financed from Sugar-cane Cess Fund	3,16,613	23,49,276	..	..	..	2,02,265	-2,02,265	-8.60	..	-2,02,265	-8.60	
TOTAL GOVERNMENT OF BOMBAY.	8,86,24,571 } (c)6,094 }	39,56,18,254 } (c)6,094 }	1,30,24,607	18,861	1,30,43,468	50,73,280	+79,70,188	+2.01	1,44,10,119	-64,39,931	-1.62	
Carried over	24,66,67,502 } (c) 6,094 }	1,03,69,98,670 } (c) 6,094 }	2,08,70,388	36,364	2,09,06,752	1,96,31,272	+12,75,480	..	3,60,94,853	-3,48,19,843	..	

(a) This is charged.
 (b) See footnote (b) on page 237.
 (c) Met from the Contingency Fund.
 (d) Includes Rs. 1,06,101 on account of expenditure met from Sugar cane Cess Fund.
 (e) Includes Rs. 96,164 on account of expenditure met from Sugar-cane Cess Fund.
 (f) See footnote (a) on page 237.

No. 30.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—contd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1955-56			Working Expenses during 1955-56 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1955-56	To end of 1955-56	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	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
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
A.—IRRIGATION WORKS— Unproductive	Brought forward	24,69,67,502 (d) 6,094	1,03,59,98,670 (d) 6,094	2,08,70,388	36,364	2,09,06,752	1,96,31,272	+12,75,480		3,60,94,823	—3,48,19,343	
	GOVERNMENT OF MADHYA PRADESH											
	Total Unproductive	1,34,68,208	4,32,01,594	..	..	..	..	..	..	..	..	..
	Total Government of Madhya Pradesh	1,34,68,208	4,32,01,594	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	GOVERNMENT OF MADRAS											
	Cauvery Delta System	—26,530	1,00,40,055	49,853	17,62,283	18,12,136	12,18,027	+5,94,109	+5.92	4,48,907	+1,45,202	+1.45
	Periyar System	..	1,04,64,627	32,269	7,66,657	7,98,926	3,40,603	+4,58,323	+4.38	4,70,908	—12,585	—0.12
	Cauvery—Mettur Project	—1,00,187	6,51,29,238	3,85,534	24,39,161	28,24,695	8,95,995	+19,28,700	+2.96	29,25,287	—9,96,587	—1.53
	Lower Coleroon Anicut system	19,582	32,76,562	9,357	5,51,277	5,60,634	5,01,058	+59,576	+1.82	1,48,087	—88,511	—2.70
	Kattalai Scheme	..	41,76,902	10,018	3,57,699	3,67,717	1,13,964	+2,53,753	+6.08	1,87,859	+65,894	+1.58
	Other Projects	60,412	67,54,578	34,769	10,41,571	10,76,340	4,17,210	+6,59,130	+9.76	3,05,154	+3,53,976	+5.24
	Total Productive	—46,723	9,98,41,962	5,21,800	69,18,648	74,40,448	34,86,857	+39,53,591	+3.96	44,86,202	—5,32,611	—0.53
Unproductive	Lower Bhavani Project	9,69,746	10,25,73,752	19,857	..	19,857	4,32,719	—4,12,862	—0.40	47,23,071	—51,35,933	—5.01
	Mettur Canal Project	20,55,761	1,61,88,505	..	..	..	..	..	..	7,52,251	—7,52,251	—4.65
	Malampuzha Project	28,94,456	4,24,51,078	..	..	..	24,110	—24,110	—0.57	20,10,039	—20,34,149	—4.79
	Manimuthar Project	1,01,97,072	3,92,81,044	..	..	..	..	..	..	17,52,004	—17,52,004	—4.46

B.—NAVIGATION, ETC.,
WORKS—
Unproductive

Arandar Project	45,62,034	74,23,752	..	..	..	..	..	..	2,66,519	-2,66,519	-3.59
Amaravathi Project	84,45,205	1,37,15,773	..	..	..	..	..	..	4,86,272	-4,86,272	-3.55
Vaigai Project	48,51,798	84,26,114	..	..	..	..	..	..	3,06,263	-3,06,263	-3.63
Sathanur Reservoir Project	68,96,092	82,75,299	..	..	..	..	..	..	2,49,983	-2,49,983	-3.02
Kriahnagiri Reservoir Project	37,29,720	49,98,953	..	..	..	..	..	..	1,16,367	-1,16,367	-2.84
Other Projects	1,24,91,840	(b) 4,13,21,016	81,138	4,39,438	5,20,576	3,57,210	+1,63,366	+0.39	9,94,503	-8,31,137	-2.01	
Total Unproductive	5,70,93,724	28,37,55,286	1,00,995	4,39,438	5,40,433	8,14,039	-2,73,606	-0.09	1,16,57,272	-1,19,30,878	-4.20	
Total A.—Irrigation Works	5,70,47,001	38,35,97,248	6,22,795	73,58,086	79,80,881	43,00,896	+36,79,985	+0.95	1,61,43,474	-1,24,63,489	-3.25	
Buckingham Canal . . . . .	..	41,66,732	97,925	..	97,925	1,98,651	-1,00,726	-2.42	1,86,979	-2,87,705	-6.90
Other Projects . . . . .	..	1,32,699	1,027	..	1,027	46,048	-45,021	-33.93	5,971	-50,992	-38.43
Total Unproductive . . . . .	..	42,99,431	98,952	..	98,952	2,44,699	-1,45,747	-3.39	1,92,950	-3,38,697	-7.88
Total B.—Navigation, etc., Works. . . . .	..	42,99,431	98,952	..	98,952	2,44,699	-1,45,747	-3.39	1,92,950	-3,38,697	-7.88
Total Government of Madras	5,70,47,001	38,78,96,679	7,21,747	73,58,086	80,79,833	45,45,595	+35,34,238	+0.91	1,63,36,424	-1,28,02,186	-3.30	
GOVERNMENT OF ORISSA												
A.—IRRIGATION WORKS— Unproductive	Orissa Canal Project	305	(c) 2,70,43,946	8,50,362	..	8,50,362	31,73,926	-23,23,564	-8.59	9,04,725	-32,28,289	-11.94
Rushikulya System	51,86,712	2,17,319	..	2,17,319	5,72,383	-3,55,064	-6.84	1,82,352	-5,37,416	-10.36
Other Projects	8,75,137	8,75,137	..	..	..	..	..	..	..	..	..
Total Unproductive	8,75,442	3,31,05,795	10,67,681	..	10,67,681	37,46,309	-26,78,628	-8.09	10,87,077	-37,65,705	-11.37	
Total A.—Irrigation Works	8,75,442	3,31,05,795	10,67,681	..	10,67,681	37,46,309	-26,78,628	-8.09	10,87,077	-37,65,705	-11.37	
B.—NAVIGATION, ETC., WORKS— Unproductive	Total Unproductive	9,75,794	9,75,794	..	..	..	..	..	..	..	..
Total B.—Navigation, etc., Works.	9,75,794	9,75,794	..	..	..	..	..	..	..	..	..
Total Government of Orissa	18,51,236	(c) 3,40,81,589	10,67,681	..	10,67,681	37,46,309	-26,78,628	-7.85	10,87,077	-37,65,705	-11.05	
Carried over	31,93,33,947 (d) 6,094	1,50,11,78,531 (d) 6,094	2,26,59,816	73,94,450	3,00,54,266	2,79,23,176	+21,31,090		5,35,18,324	-5,13,87,234		

(a) This is charged.

(b) See footnote (b) on page 239.

(c) See footnote (c) on page 241.

(d) See footnote (d) on page 221.

No. 30.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—contd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1955-56				EXCLUDING INTEREST		INCLUDING INTEREST		
		During 1955-56	To end of 1955-56	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts	Working Expenses during 1955-56 (for details see Account No. 33)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year	Interest on Capital (a)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
	Brought forward	31,93,33,947 (g) 6,094	1,50,11,78,532 (g) 6,094	2,26,59,816	73,94,450	3,00,54,266	2,79,23,176	+21,31,090		5,35,18,324	-5,13,87,234	
A.—IRRIGATION WORKS—	GOVERNMENT OF PUNJAB											
Productive	Upper Bari Doab Canal	4,73,068	2,30,71,013	40,49,799	6,77,324	47,27,123	59,05,952	-11,78,829	-5.11	8,87,381	-20,66,210	-8.95
	Western Jumna Canal (including Extension Scheme).	33,36,481	4,67,05,954	1,13,67,429	3,57,076	1,17,24,505	42,41,483	+74,83,022	+16.02	17,80,003	+57,03,019	+12.21
	Sirhind Canal	6,352	2,60,32,353	82,05,436	1,84,704	83,90,140	35,07,650	+48,82,490	+18.75	10,39,276	+38,43,214	+14.76
	Gurgaon Canal Project	..	2,64,543	..	..	..	..	..	..	10,582	-10,582	-4.00
	Sutlej Valley Project	(d) 1,22,803	(d) 2,32,66,703	16,24,344	1,33,265	17,57,609	12,55,968	+5,01,641	+2.16	9,25,473	-4,23,832	-1.82
	Other Projects	1,48,17,812	(e) 3,06,24,945	32,74,374	36,477	33,10,851	17,12,487	+15,98,364	+5.21	9,58,516	+8,39,848	+2.08
	Total Productive	(d)1,87,56,516	(d)14,99,65,511	2,85,21,382	13,88,846	2,99,10,228	1,66,23,540	+1,32,86,688	+8.85	56,01,231	+76,85,457	+5.12
Unproductive	Harike Project	77,94,886	7,57,00,534	..	..	..	..	..	..	..	..	..
	Other Projects	21,72,257	1,67,65,795	48,579	34,876	83,455	9,46,806	-8,63,351	-5.14	(b) 5,35,598	-13,98,940	-8.34
	Total Unproductive	99,67,143	9,24,66,329	48,579	34,876	83,455	9,46,806	-8,63,351	-9.33	5,35,598	-13,98,940	-1.51
	Total A.—Irrigation Works	(d)2,87,23,659	(d)24,24,31,840	2,85,69,961	14,23,722	2,99,93,683	1,75,70,346	+1,24,23,337	+5.12	61,36,829	+62,86,508	+2.59
	Total Government of Punjab	2,87,23,659	(e)24,24,31,840	2,85,69,961	14,23,722	2,99,93,683	1,75,70,346	+1,24,23,337	+5.12	(c) 61,32,145	+62,91,192	+2.59

A.—IRRIGATION WORKS—		GOVERNMENT OF UTTAR PRADESH										
Productive	Upper Ganga Canal	16,91,341	4,85,26,398	1,50,28,271	18,80,084	1,69,08,355	65,75,646	+1,03,32,709	+21.3	16,76,330	+86,56,379	+17.8
	Lower Ganga Canal	-1,35,879	4,33,04,318	1,23,78,527	7,96,317	1,31,74,844	48,80,318	+82,94,526	+19.2	14,42,418	+68,52,108	+15.8
	Eastern Yamuna Canal	10,68,887	80,84,523	48,67,282	4,85,491	53,52,773	23,19,804	+30,32,969	+37.5	2,73,109	+27,59,860	+34.1
	Agra Canal	28,17,363	1,52,99,224	53,18,763	1,89,000	55,07,763	18,66,789	+36,40,974	+23.8	4,74,422	+31,66,552	+20.7
	Ramganga Canal	..	33,47,646	4,83,499	390	4,83,889	4,71,949	+11,940	+0.4	1,51,495	-1,39,555	-4.2
	State Tube-wells	28,88,657	5,80,90,438	1,08,99,816	1,05,102	1,10,04,918	1,03,27,303	+6,77,615	+1.2	19,48,415	-12,70,800	-2.2
	Other Projects	-38,38,608	31,73,622	1,20,915	27,984	1,48,899	98,293	+50,606	+1.59	1,76,475	-1,25,869	-3.96
	Total Productive	44,91,761	17,98,26,169	4,90,97,073	34,84,368	5,25,81,441	2,65,40,102	+2,60,41,339	+1.44	61,42,664	+1,98,98,675	+11.1
Unproductive	Sarda Canal	1,85,18,178	17,34,12,395	1,35,93,348	3,71,500	1,39,64,848	68,12,629	+71,52,219	+4.1	72,08,154	-55,935	-0.03
	Ghagar and Garai Canal	16,73,868	2,93,88,641	4,23,705	..	4,23,705	2,81,237	+1,42,468	+0.5	9,67,203	-8,24,735	-2.8
	Betwa Canal	2,67,16,306	9,29,57,876	21,43,844	3,472	21,47,316	16,69,381	+4,77,935	+0.5	28,62,850	-23,84,915	-2.6
	Belan Canal	34,50,738	4,22,75,946	1,54,208	..	1,54,208	1,60,485	-6,277	-0.01	16,49,234	-16,55,511	-3.9
	Arjun Canal	15,05,502	65,42,824	..	..	..	..	..	..	83,998	-83,998	-1.3
	Ken Canal	9,46,318	1,65,61,431	12,22,343	..	12,22,343	7,91,794	+4,30,549	+2.6	5,44,158	-1,13,609	-0.7
	Sarda Hydrl Scheme	..	62,36,362	..	..	..	..	..	..	2,40,709	-2,40,709	-3.9
	Tanks and Bunds	77,64,415	86,77,568	..	..	..	..	..	..	1,85,927	-1,85,927	-2.1
	Tube-well Schemes	6,54,43,586	14,97,87,552	3,51,228	..	3,51,228	52,24,901	-48,73,673	-3.3	39,23,306	-87,96,979	-5.9
	Kumaun and Gharwal Survey.	13,92,113	1,06,92,400	992	..	992	1,06,110	-1,05,118	-1.0	3,46,328	-4,51,446	-4.8
	Lake and Tanks	28,57,762	89,83,737	3,05,584	8,354	3,13,938	1,71,063	+1,42,875	+1.6	6,57,926	-5,15,051	-5.7
	Varanasi Canal	16,20,400	1,74,53,766	8,76,155	..	8,76,155	57,482	+8,18,673	+4.7	4,11,822	+4,06,851	+2.3
	Flood Scheme	2,15,64,931	2,35,67,523	..	..	..	1,66,628	-1,66,628	-0.7	5,34,388	-7,01,016	-2.9
	Other Projects	2,45,061	1,57,81,977	14,59,838	1,16,962	15,76,800	25,01,854	-9,25,054	-5.86	5,87,915	-15,12,969	-9.58
	Total Unproductive	15,36,99,178	60,22,79,998	2,05,31,245	5,00,288	2,10,31,533	1,79,43,561	+30,87,969	+0.51	2,02,03,918	-1,71,15,949	-2.84
Total A.—Irrigation Works	15,81,90,939	(f) 78,21,06,167	6,96,28,318	39,84,656	7,36,12,974	4,44,83,666	+2,91,29,308	+3.72	2,63,46,582	+27,82,726	+0.35	
<i>Deduct—Amount met from Special Development Fund.</i>	<i>76,44,000</i>	<i>4,73,33,000</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>-16,73,780</i>	<i>+16,73,780</i>	<i>+3.5</i>
Total Government of Uttar Pradesh.	15,05,46,939	73,47,73,167	6,96,28,318	39,84,656	7,36,12,974	4,44,83,666	+2,91,29,308	+4.0	2,80,20,362	+11,08,946	+0.1	
Carried over	49,86,04,545 (p) 6,004	2,47,83,83,539 (q) 6,094	12,08,58,095	1,28,02,828	13,36,60,923	8,99,77,188	+4,36,83,735	..	8,76,70,831	-4,39,87,096	..	

(a) This is charged.

(b) Interest capitalised and adjusted under the major head '68' in the Finance Accounts.

(c) The corresponding figure shown in the Administrative Accounts for the year is Rs. 61,36,829 and has been adopted for working out the financial results of the various schemes. The difference of Rs. 4,684 has been adjusted in the accounts for 1956-57 (Pre-reorganisation).

(d) Excludes Rs. 6,493 (during the year) Rs. 2,14,16,852 (to the end of the year) representing "Deduct—Amount debitable to Rajasthan State on account of Contribution for Sutlej Valley Project".

(e) See footnote (b) on page 241.

(f) See footnote (a) on page 243.

(g) See footnote (c) on page 221.

No. 30.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—contd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1955-56			Working Expenses during 1955-56 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1955-56	To end of 1955-56	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	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
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	49,86,04,545 (h) 6,094	2,47,83,83,539 (h) 6,094	12,08,58,095	1,28,02,828	13,36,60,923	8,99,77,188	+4,36,83,735		8,76,70,831	-4,39,87,096	
A — IRRIGATION WORKS—	GOVERNMENT OF WEST BENGAL											
Unproductive . . .	Damodar Canal . . .	..	1,28,83,001	10,55,475	..	10,55,475	6,25,593	+4,29,882	+3.3	5,47,527	-1,17,645	-0.9
	Midnapore Canal . . .	..	83,06,728	2,01,636	..	2,01,636	8,16,716	-6,15,080	-7.4	3,53,036	-9,68,116	-11.7
	Bakreswar Irrigation Scheme	..	7,01,399	22,398	..	22,398	22,547	-149	-0.02	29,810	-29,959	-4.3
	Total Unproductive	..	2,18,91,128	12,79,509	..	12,79,509	14,64,856	-1,85,347	-0.84	9,30,373	-11,15,720	-5.09
	Total A.—Irrigation Works	..	2,18,91,128	12,79,509	..	12,79,509	14,64,856	-1,85,347	-0.84	9,30,373	-11,15,720	-5.09
B. — NAVIGATION, ETC.,	WORKS—											
Productive . . .	Total Productive	47,97,956	75,91,471	3,365	..	3,365	58,117	-54,752	-0.7	2,20,680	-2,75,432	-3.6
Unproductive . . .	Hijli Tidal Canal . . .	..	25,50,805	46,610	..	46,610	82,650	-36,040	-1.4	1,08,409	-1,44,449	-5.6
	Calcutta and Eastern Canals.	..	21,81,852	3,33,525	..	3,33,525	5,06,387	-1,72,862	-7.9	92,728	-2,65,590	-12.1
	Other Projects . . .	..	29,11,748	50,977	..	50,977	42,871	+8,106	+0.27	1,23,750	-1,15,644	-3.97
	Total Unproductive	..	76,44,405	4,31,112	..	4,31,112	6,31,908	-2,00,796	-0.02	3,24,887	-5,25,683	-0.06
	Total B.—Navigation, etc., Works	47,97,956	1,52,35,876	4,34,477	..	4,34,477	6,90,025	-2,55,548	-1.67	5,45,567	-8,01,115	-5.25
	Total Government of West Bengal.	47,97,956	3,71,27,004	17,13,986	..	17,13,986	21,54,881	-4,40,895	-1.18	14,75,940	-19,16,835	-5.16
A. — IRRIGATION WORKS	GOVERNMENT OF HYDERABAD											
—Productive . . .	Nizamsagar Project . . .	-9,918	(c)4,00,12,259	17,361	17,86,874	18,04,235	7,35,961	+10,68,274	+2.67	19,98,551	-9,30,277	-2.32
	Tungabhadra Project . . .	2,55,69,074	19,35,09,515	..	..	..	..	..	..	58,73,562	-58,73,562	-3.04
	Other Projects . . .	80,597	(d)1,88,80,319	849	5,85,921	5,86,776	4,19,390	+1,67,380	+0.88	9,25,187	-7,57,807	-4.01
	Total Productive	2,56,39,753	25,24,02,093	18,210	23,72,795	23,91,005	11,55,351	+12,35,654	+0.48	87,97,300	-75,61,646	-2.99

Unproductive	Manair Project	565	1,00,69,861	..	1,12,246	1,12,246	31,863	+80,383	+0.08	3,27,261	-2,46,878	-2.45	
	Rajolibunda Diversion Scheme	33,38,676	2,92,81,261	..	..	..	..	..	..	8,97,388	-8,97,388	-3.06
	Bendsaura Project	82,828	55,20,377	..	-19,338	-19,338	18,918	-38,256	-0.69	1,78,666	-2,16,322	-3.92	
	Koilsagar Project	3,59,356	88,61,596	..	..	..	25,030	-25,030	-0.28	2,82,162	-3,07,192	-3.46
	Other Projects	1,12,60,451	(e)2,77,33,418	..	35,030	35,030	29,945	+5,085	+0.01	4,17,766	-4,12,681	-1.48	
	Total Unproductive	1,50,41,876	8,14,66,513	..	1,27,938	1,27,938	1,05,756	+22,182	+0.03	21,02,643	-20,80,461	-2.55	
	Total A.—Irrigation Works	4,06,81,629	33,38,68,606	18,210	25,00,733	25,18,943	12,61,107	+12,57,836	+0.37	1,08,99,943	-96,42,107	-2.88	
	Total Government of Hyderabad.	4,06,81,629	(f)33,38,68,606	18,210	25,00,733	25,18,943	12,61,107	+12,57,836	+0.37	(b)	+12,57,836	+0.37	
	GOVERNMENT OF MADHYA BHARAT												
	A.—IRRIGATION WORKS —Unproductive	Total Unproductive	33,24,011	(g)42,67,146
Total Government of Madhya Bharat.		33,24,011	42,67,146	..	..	..	..	..	..	..	..	..
GOVERNMENT OF MYSORE													
A.—IRRIGATION WORKS —Unproductive	Chamarajasagar and Water works	18,24,945	1,95,05,414	24,98,332	..	24,98,332	19,00,268	+5,98,064	+3.06	..	+5,98,064	+3.06	
	Krishnarajasagar Works	6,54,071	4,63,51,309	17,27,711	1,46,403	18,74,114	11,99,493	+6,74,621	+1.45	..	+6,74,621	+1.45	
	Constructing a reservoir across the Nugu River	39,80,932	2,16,43,868	..	..	..	..	..	..	..	..	..
	Constructing an anicut across the Tunga at Sakrebyle	23,16,392	1,78,17,328	..	..	..	..	..	..	..	..	..
	Constructing a reservoir across the Bhadra near Lakkavali	148,56,333	6,20,52,579	..	..	..	..	..	..	..	..	..
	Tungabhadra Project	29,95,953	86,00,209	..	..	..	..	..	..	..	..	..
	Other Projects	61,90,560	3,94,94,611	20,381	..	20,381	5,88,165	-5,67,784	-1.43	..	-5,67,784	-1.43	
	Total Unproductive	4,28,19,186	21,54,65,318	42,46,424	1,46,403	43,92,827	36,87,926	+7,04,901	+0.32	..	+7,04,901	+0.32	
	Total A.—Irrigation Works	4,28,19,186	21,54,65,318	42,46,424	1,46,403	43,92,827	36,87,926	+7,04,901	+0.32	..	+7,04,901	+0.32	
	<i>Deduct Amrunt met out of Irrigation Development Fund.</i>												
	4,00,000	8,00,000	..	..	..	..	..	..	..	..	..	..
Total Government of Mysore	4,24,19,186	21,46,65,318	42,46,424	1,46,403	43,92,827	36,87,926	+7,04,901	+0.32	..	+7,04,901	+0.32		
Carried over	58,99,27,327 } (A) 6,001 }	3,06,83,11,613 } (A) 8,001 }	12,68,36,715	1,54,49,964	14,22,86,679	9,70,81,102	+4,52,05,577	..	..	8,91,46,771	-4,39,41,194	..

(a) This is charged.

(b) No adjustment for transfer of interest charges to Irrigation Department is made in Hyderabad. For working out the financial results of the various schemes, however, such charges have been taken into account *proforma*.

(c) See footnote (a) on page 245.

(d) See footnote (b) on page 245.

(e) See footnote (c) on page 245.

(f) See footnote (d) on page 245.

(g) See footnote (A) on page 245.

(h) See footnote (e) on page 221.

No. 30.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—concl'd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1955-56			Working Expenses during 1955-56 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1955-56	To end of 1955-56	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the civil Department	Total Revenue Receipts.		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate percent on Capital outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
	Brought forward	58,98,27,327 (d)6,094	3,06,83,11,613 (d)6,094	12,68,36,715	1,54,49,964	14,22,86,679	9,70,81,102	+4,52,05,577		8,91,46,771	-4,39,41,194	
A.—IRRIGATION WORKS—	GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION											
Productive	Total Productive	1,26,76,115	4,11,14,123	42,85,650	..	42,85,650	41,62,401	+1,23,249	+0.29	51,85,263	-50,62,014	-12.31
B.—NAVIGATION, ETC., WORKS—	Total Unproductive	(e)6,40,033	(e)6,40,033	..	..	..	..	..	..	..	..	..
Unproductive	TOTAL GOVERNMENT OF P.E.P.S.U.	1,33,16,148	4,17,54,156	42,85,650	..	42,85,650	41,62,401	+1,23,249	+0.29	51,85,263	-50,62,014	-12.12
A.—IRRIGATION WORKS—	GOVERNMENT OF RAJASTHAN											
Productive	Gang Canal	-64,396	3,21,37,950	33,50,303	..	33,50,303	12,01,398	+21,48,905	+6.68	12,86,791	+8,62,114	+2.68
	Kotah Barrage and Irrigation Project	1,19,85,188	1,73,66,102	..	..	..	..	..	..	(b)	..	..
	Lift Irrigation Scheme	..	5,03,652	11,570	..	11,570	32,613	-21,043	-4.17	18,060	-39,103	-7.76
	Total Productive	1,19,20,792	5,00,07,704	33,61,873	..	33,61,873	12,34,011	+21,27,862	+4.25	13,04,851	+8,23,011	+1.64
Unproductive	Total Unproductive	2,66,86,027	7,94,19,511	1,35,906	..	1,35,906	44,624	+91,282	+0.11	8,99,085	-8,07,803	-1.01
	Total A.—Irrigation Works	3,86,06,819	12,94,27,215	34,97,779	..	34,97,779	12,78,635	+22,19,144	+1.71	22,03,936	+15,208	+0.01
	TOTAL GOVERNMENT OF RAJASTHAN.	3,86,06,819	12,94,27,215	34,97,779	..	34,97,779	12,78,635	+22,19,144	+1.71	22,03,936	+15,208	+0.01
A.—IRRIGATION WORKS—	GOVERNMENT OF SAURASHTRA											
Unproductive	Ranghola Irrigation Scheme	1,41,558	60,74,532	39,107	..	39,107	33,886	+5,221	+0.08	2,11,667	-2,06,446	-3.39
	Brahmani Irrigation Scheme	2,82,382	81,64,655	38,199	..	38,199	34,227	+3,972	+0.04	2,92,590	-2,88,618	-3.53
	Machhu Irrigation Scheme	34,63,082	74,13,633	..	..	..	..	..	..	2,21,620	-2,21,620	-2.99

	Moj Irrigation Scheme	3,47,438	83,14,987	471	..	471	7,652	-6,581	-0.08	3,18,778	-3,25,359	-3.91
	Aji Irrigation Scheme	14,17,998	62,13,001	..	..	..	..	..	..	2,14,386	-2,14,386	-3.45
	Other Projects	1,04,06,394	3,68,82,506	42,630	..	42,630	2,094	+10,536	+0.02	(c)11,83,717	-11,73,181	-3.18
	Total Unproductive	1,60,58,852	7,30,63,314	1,20,407	..	1,20,407	1,07,259	+13,148	+0.01	24,42,758	-24,29,610	-3.32
	Total A.—Irrigation Works	1,60,58,852	7,30,63,314	1,20,407	..	1,20,407	1,07,259	+13,148	+0.01	24,42,758	-24,29,610	-3.32
B.—NAVIGATION, ETC., WORKS—												
Unproductive	Total Unproductive	14,73,512	14,73,813	..	..	..	..	..	..	29,482	-29,482	-2.00
	Total B.—Navigation, etc., Works	14,73,512	14,73,813	..	..	..	..	..	..	29,482	-29,482	-2.00
	TOTAL GOVERNMENT OF SAURASHTRA.	1,75,32,364	7,45,37,127	1,20,407	..	1,20,407	1,07,259	+13,148	+0.01	(c)24,72,240	-24,59,092	-3.29
	GOVERNMENT OF TRAVANCORE-COCHIN											
A.—IRRIGATION WORKS—												
Productive	Kodayar Irrigation Project	..	79,91,000	2,06,897	..	2,06,897	5,84,793	-3,77,896	-4.72	3,19,640	-6,97,536	-8.72
	Peechi Reservoir Scheme	20,29,319	1,90,59,037	..	..	..	..	..	..	..	..	..
	Chalakudy River Diversion Scheme	19,10,876	1,11,21,142	..	..	..	..	..	..	..	..	..
	Porunchani Scheme	-1,18,540	(f)76,36,450	..	..	..	..	..	..	..	..	..
	Other Schemes	..	2,06,000	..	..	..	..	..	..	..	..	..
	Total Productive	38,23,655	4,60,13,629	2,06,897	..	2,06,897	5,84,793	-3,77,896	-0.82	3,19,640	-6,97,536	-1.51
	Total A.—Irrigation Works	38,23,655	4,60,13,629	2,06,897	..	2,06,897	5,84,793	-3,77,896	-0.82	3,19,640	-6,97,536	-1.51
B.—NAVIGATION, ETC., WORKS—												
Unproductive	Shumugham Canal	..	2,30,000	..	..	..	..	..	..	..	..	..
	Total B.—Navigation, etc., Works	..	2,30,000	..	..	..	..	..	..	..	..	..
	TOTAL GOVERNMENT OF TRAVANCORE-COCHIN.	38,23,655	(f)4,62,43,629	2,06,897	..	2,06,897	5,84,793	-3,77,896	-0.81	3,19,640	-6,97,536	-1.50
	TOTAL STATE GOVERNMENTS.	66,31,06,313	3,36,02,73,740	13,49,47,448	1,54,49,964	15,03,97,412	10,32,14,190	+4,71,83,222		9,93,27,850	-5,21,44,628	
	TOTAL CENTRAL GOVERNMENT.	15,79,993	2,04,96,462	74,162	..	74,162	1,51,851	-77,689		..	-77,689	
	TOTAL STATE AND CENTRAL GOVERNMENTS.	66,46,86,306	3,38,07,70,202	13,50,21,610	1,54,49,964	15,04,71,574	10,33,66,041	+4,71,05,533		9,93,27,850	-5,22,22,317	

(a) This is charged.

(b) Interest capitalised and adjusted under the head '68' in the State Finance Accounts.

(c) Includes Rs. 9,637 being the Interest charged on Special Tools and Plant not adjusted in the Administrative Accounts for want of details.

(d) See foot note (c) on page 221.

(e) See footnote (d) on page 247.

(f) See footnote (e) on page 247.

Class of works	States and Canals	Expenditure during the year							Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Development Schemes	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT										
INDIA GENERAL										
A.—IRRIGATION WORKS—										
Productive	Damodar Valley Project . . . . .	..	..	..	..	..	..	..	(a)21,57,099
	Mahanadi Project . . . . .	..	..	..	..	..	..	..	20,30,768
	Other Projects . . . . .	..	..	..	..	..	..	..	(b)54,141
	Total Productive . . . . .	..	..	..	..	..	..	..	42,42,008
Unproductive	Tank Projects (Ajmer) . . . . .	..	..	..	..	..	..	..	28,44,029
	Other Projects . . . . .	..	..	..	..	..	..	..	10,18,891
	Total Unproductive . . . . .	..	..	..	..	..	..	..	38,62,920
	TOTAL INDIA GENERAL . . . . .	..	..	..	..	..	..	..	81,04,928
ASSAM										
A.—IRRIGATION WORKS—										
Productive	Total Productive	3,37,685	..	..	..	..	..	3,37,685	5,17,160
B.—NAVIGATION, ETC., WORKS—										
Unproductive	Total Unproductive	—5,766	..	..	..	..	225	—5,541	32,909
MADHYA PRADESH										
A.—IRRIGATION WORKS—										
Productive	Total Productive . . . . .	..	..	..	..	..	..	..	7,52,576
ORISSA										
A.—IRRIGATION WORKS—										
Productive	Niraj and Tikkerpara Dams . . . . .	..	..	..	..	..	..	..	1,04,017

A.—IRRIGATION WORKS—

Productive
Unproductive

A.—IRRIGATION WORKS—

Unproductive

A.—IRRIGATION WORKS—

Unproductive

A.—IRRIGATION WORKS—

Unproductive

SAURASHTRA									
Total Productive	39,755	7,951	..	..	7,95,097	..	8,42,803	54,17,743
Total Unproductive	19,106	3,821	..	..	3,82,119	..	4,05,046	15,02,188
BOMBAY									
Total Unproductive	..	..	..	..	..	..	..	40,64,991
TOTAL OUTLAY ON CONSTRUCTION—	3,31,919	58,861	11,772	..	..	11,77,441	15,79,993	2,04,96,462
CENTRAL GOVERNMENT									
Deduct—Outlay financed from Ordinary Revenues							3,99,505	86,27,342	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT—CENTRAL GOVERNMENT							11,80,488	1,18,69,120	
Charged . . . . .							..
Voted							11,80,488		
STATE GOVERNMENTS									
GOVERNMENT OF AJMER									
Total Unproductive	6,88,227	79	5	..	..	..	6,88,311	7,60,114
TOTAL OUTLAY ON CONSTRUCTION	6,80,227	79	5	..	..	..	6,88,311	(c)7,60,114
Deduct—Outlay financed from Ordinary Revenues . . . . .							..	..
Net Outlay outside the Revenue Account							6,88,311	7,60,114	
Charged . . . . .							..
Voted							6,88,311	..	
GOVERNMENT OF BHOPAL									
Total Unproductive . . . . .	..	..	..	..	..	..	..	2,11,581
TOTAL OUTLAY ON CONSTRUCTION . . . . .	..	..	..	..	..	..	..	2,11,581
Deduct—Outlay financed from Ordinary Revenues								2,11,581	
Net Outlay outside the Revenue Account . . . . .							..	..
Charged . . . . .							..
Voted . . . . .							..
Carried over							6,88,311	7,60,114	

(a) Represents outlay on the Damodar Valley Scheme up to 1948-49 before the constitution of the Damodar Valley Corporation.
 (b) Represents Rs. 53,108 and Rs. 1,033 being capital expenditure on (i) Narmada and Tapi Projects and (ii) Madhya Pradesh Projects respectively and represents recoverable expenditure from State Governments concerned.
 (c) Capital outlay outside the Revenue Account, met by the Government of India, has not been taken over into State books during the year.

Class of works	State and Canals	Expenditure during the year								Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward								6,88,311	7,60,114
A.—IRRIGATION WORKS—	GOVERNMENT OF COORG									
Unproductive	Total Unproductive	1,73,373	..	..	..	..	..	..	1,73,373	2,93,338
	Total Outlay on Construction	1,73,373	..	..	..	..	..	..	1,73,373	2,93,338
	Deduct—Outlay financed from Ordinary Revenues.								..	..
	Net Outlay outside the Revenue Account.								1,73,373	2,93,338
	Charged								..	
	Voted								1,73,373	
A.—IRRIGATION WORKS—	GOVERNMENT OF DELHI									
Unproductive	Total A—Irrigation Works	3,144	291	17	..	..	..	..	3,452	(f) 5,102
B.—NAVIGATION, ETC., WORKS—										
Unproductive	Total B.—Navigation, etc., Works	16,672	2,501	166	..	..	..	..	19,339	(b) 49,546
	Total Outlay on Construction	19,816	2,792	183	..	..	..	..	22,791	54,648
	Deduct—Outlay financed from Ordinary Revenues.								(a) 19,339	(b) 49,546
	Net Outlay outside the Revenue Account.								3,452	(f) 5,102
	Charged								..	
	Voted								3,452	
A.—IRRIGATION WORKS—	GOVERNMENT OF HIMACHAL PRADESH									
Productive	Total Productive	7,78,907	75,679	9,890	—33,490	..	..	4,305	8,26,681	32,98,128

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

Unproductive	Total Unproductive	49,329	..	..	..	..	..	49,329	49,329
	Total Outlay on Construction	8,28,236	75,679	9,890	-33,490	..	4,305	8,76,010	33,47,457
	Deduct—Outlay financed from Ordinary Revenues.								11,128
	Net Outlay outside the Revenue Account.							8,76,010	33,36,329
	Charged							..	
	Voted							8,76,010	
A.—IRRIGATION WORKS—	GOVERNMENT OF VINDHYA PRADESH								
Unproductive	Total Unproductive	1,90,006	150	35	..	..	..	1,90,191	1,90,191
	Total Outlay on Construction	1,90,006	150	35	..	..	..	1,90,191	1,90,191
	Deduct—Outlay financed from Ordinary Revenues.								
	Net Outlay outside the Revenue Account	..	..	..	..	..	..	1,90,191	1,90,191
	Charged							..	
	Voted							1,90,191	
A.—IRRIGATION WORKS—	GOVERNMENT OF ANDHRA								
Productive	Godavari Delta System	2,82,617	22,547	935	11,261	..	..	3,17,360	2,81,01,566
	Krishna Delta System	79,21,530	4,76,375	5,093	-48,425	..	1,42,283	82,12,290	5,61,27,892
	Other Projects	..	..	..	..	..	..	..	17,62,279
	Total Productive	82,04,147	4,98,922	6,028	-37,164	..	1,42,283	85,29,650	8,59,91,737
Unproductive	Kurnool-Cuddapah Canal System including improvements.	1,47,19,027	5,22,194	33,396	-14,94,862	..	23,579	1,37,56,176	4,10,90,504
	Pennar River Canals System	14,903	2,859	47	..	..	..	17,809	61,66,352
	Tungabhadra Project	1,17,50,721	17,77,784	2,28,617	1,12,506	..	(c) 36,17,923	1,02,51,705	19,38,18,535
	Upper Pennar Project	40,11,981	2,08,763	42,213	86,800	..	16,071	43,33,686	1,26,33,596
	Ballapod Project	21,53,493	1,27,549	9,302	-77,996	..	48,167	21,64,181	(e) 73,13,231
	Other Projects	1,67,97,940	13,23,587	1,18,139	+4,83,692	..	25,348	1,86,98,010	(d) 4,31,85,610
	Total Unproductive	4,94,48,065	39,62,736	4,31,714	-8,89,860	..	37,31,088	4,92,21,567	30,42,07,828
	Total A.—Irrigation Works	5,76,52,212	44,61,658	4,37,742	-9,27,024	..	38,73,371	5,77,51,217	39,01,99,565
	Carried over	5,76,52,212	44,61,658	4,37,742	-9,27,024	..	38,73,371	5,77,51,217	39,01,99,565
								19,31,337	45,85,074

(a) This is voted.
 (b) Excludes unit correction (Re. 1) due to rounding since made.
 (c) Includes Rs. 21,94,834 representing "Deduct—Amount recoverable from the Mysore Government for common works in Tungabhadra Project".
 (d) Includes Rs. 29,26,055 on account of special accelerated and widespread programme of improvements to Minor Irrigation Works, Rs. 61,59,779 on account of works under Intensive Cultivation and Tank Improvement Schemes under Food Production Campaign and Rs. 1,21,76,801 on account of schemes included under 'Projects for Improvement of Scarcity Areas classified under "68-A Irrigation (2) Unproductive" as no Capital and Revenue Accounts are kept.
 (e) The outlay has been decreased by Rs. 24,093 representing withdrawal relating to non-system works in 1949-50 now adjusted *pro forma*.
 (f) Includes unit correction (Re. 1) due to rounding since made.

Class of works	State and Canals	Expenditure during the year								Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward								19,31,337	45,85,074
	GOVERNMENT OF ANDHRA—concl'd. {	5,76,52,212	44,61,658	4,37,742	—9,27,024	..	..	38,73,371	5,77,51,217	39,01,99,565
B.—NAVIGATION, ETC., WORKS—										
Unproductive	Buckingham Canal . . . . .	..	..	..	..	..	..	..	..	52,63,241
	Total B.—Navigation, etc., Works . . . . .	..	..	..	..	..	..	..	..	52,63,341
	Total Outlay on Construction	5,76,52,212	44,61,658	4,37,742	—9,27,024	..	..	38,73,371	5,77,51,217	(b)39,54,62,806
	Deduct— Outlay financed from Ordinary Revenues.								(a) 493	—22,189
	Deduct—Amount financed from the funds of the Composite State of Madras.								..	29,26,00,404
	Net Outlay outside the Revenue Account.								5,77,50,724	(b)10,28,84,591
	Charged . . . . .								..
	Voted								5,77,50,724	
	GOVERNMENT OF ASSAM									
B.—NAVIGATION, ETC., WORKS —										
Productive	Total Productive	2,33,23,079	4,01,009	37,905	..	..	..	..	2,37,61,993	4,52,36,117
Unproductive	Total Unproductive	1,84,37,327	10,38,837	89,478	..	..	..	..	1,95,65,642	2,94,40,098
	Total B.—Navigation, etc., Works	4,17,60,406	14,39,846	1,27,383	..	..	..	..	4,33,27,635	7,46,76,215
	Total Outlay on Construction	4,17,60,406	14,39,846	1,27,383	..	..	..	..	4,33,27,635	(c)7,46,76,215

								(a) 76,67,799	1,11,61,567
Deduct— Outlay financed from Ordinary Revenues.									
Net Outlay outside the Revenue Account.								3,56,59,836	(c) 6,35,14,648
Charged . . . . .								..
Voted								3,56,59,836	
GOVERNMENT OF BIHAR									
A.—IRRIGATION WORKS—									
Productive	Sone Canal . . . . .	..	..	..	..	..	..	..	2,58,98,513
	Patna-Bakhtiarpur—Bihar Shariff-Ekangarsarai Bihta Emergency Irrigation Works.	13,67,370	1,45,558	20,257	-2,27,138	..	..	13,06,047	1,58,39,836
	300 Tube-wells in North Bihar	15,35,186	1,95,476	21,462	1,52,769	..	..	19,14,893	86,55,081
	350 Tube-wells under T.C.A. Programme	39,74,979	1,29,185	11,343	-9,53,258	..	..	31,62,249	1,31,01,286
	Other Projects	16,09,285	19,918	..	..	..	..	16,29,203	39,11,214
	Total Productive	84,86,820	4,90,137	63,062	-10,27,627	..	..	80,12,392	6,74,05,932
Unproductive	Tribeni Canal . . . . .	..	..	..	..	..	..	..	79,29,152
	Dhaka Canal . . . . .	..	..	..	..	..	..	..	6,17,739
	Sakri Canal . . . . .	..	..	..	..	..	..	..	37,20,227
	Other Projects	2,00,84,734	10,77,551	16,40,707	8,35,098	..	..	85,795	2,35,52,295
	Total Unproductive	2,00,84,734	10,77,551	16,40,707	8,35,098	..	..	85,795	2,35,52,295
	Total A.—Irrigation Works	2,85,71,554	15,67,688	17,03,769	-1,92,529	..	..	85,795	3,15,64,687
	Carried over	2,85,71,554	15,67,688	17,03,769	-1,92,529	..	..	85,795	3,15,64,687
								9,53,41,897	17,09,84,313

(a) These are voted.

(b) See footnote (e) on page 233.

(c) Excludes unit correction (Re. 1) due to rounding since made.

No. 31—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS during and to end of 1955-56—contd.

Class of works	States and Canals	Expenditure during the year								Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B.—NAVIGATION, ETC., WORKS Unproductive	Brought forward								9,53,41,897	17,00,84,313
	GOVERNMENT OF BIHAR—concld.	2,85,71,554	15,67,688	17,03,769	—1,92,529	..	..	85,795	3,15,64,687	11,99,21,255
	Drainage Schemes	2,28,74,669	8,64,047	..	..	..	..	..	2,37,38,716	4,54,62,811
	Total B—Navigation, etc., Works	2,28,74,669	8,64,047	..	..	..	..	..	2,37,38,716	4,54,62,811
	Total Outlay on Construction	5,14,46,223	24,31,735	17,03,769	—1,92,529	..	..	85,795	5,53,03,403	(a)16,53,84,066
	Deduct—Outlay financed from Famine Insurance grant or Famine Relief Fund								..	1,16,723
	Deduct—Outlay financed from Ordinary Revenues.								..	1,07,14,411
Net Outlay outside the Revenue Account								—5,53,03,403	15,45,52,932	
	Charged							..		
	Voted							5,53,03,403		
A.—IRRIGATION WORKS— Productive	GOVERNMENT OF BOMBAY									
	Nira Left Bank Canal and Shethphal Tank.	1,98,313	30,288	3,788	..	19	..	..	2,32,408	1,55,07,624
	Kakrapur Weir and Canal	1,42,69,448	12,43,507	37,730	—12,56,459	..	..	3,70,333	1,39,23,893	6,43,23,449
	Other Projects	67,078	16,783	1,343	—41,062	7	..	303	43,846	42,36,910
	Total Productive	1,45,34,839	12,90,578	42,861	—12,97,521	26	..	3,70,636	1,42,00,147	8,40,67,983

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

Unproductive	Mutha Canal including Matoba Tank								67,20,610
	Nira Right Bank Canal	37,090	6,139	742	..	4	..	43,975	4,15,85,429
	Godavri Canal	26,24,312	4,08,223	30,328	-1,46,916	15	..	6,12,067	23,03,893
	Pranara River Works	57,526	38,752	1,081	..	5	..	97,364	1,55,48,334
	Mahi Canal	2,37,15,320	35,21,610	3,97,283	-54,09,600	1,990	..	1,971	2,22,24,632
	Ghataprabha Left Bank Canal	77,80,714	7,55,176	82,781	-1,30,873	..	..	7,05,708	77,82,090
	Radhanagri Hydro—Electric Scheme	5,11,337	62,691	22,257	-1,25,475	37	..	-1,669	4,72,516
	Ghod River Weir and Canal	70,35,370	4,79,150	1,35,517	9,47,800	..	..	11,196	85,86,641
	North Gujrat Tube-well Scheme	57,27,586	3,99,697	84,087	12,45,440	..	..	75,508	73,81,302
	Other Projects	2,10,89,944	43,59,955	4,09,220	..	2,046	..	2,541	2,58,58,624
	Total Unproductive	6,85,79,199 (c)6,094	1,00,31,393	11,63,294	-36,19,824	4,097	..	14,07,322	7,47,51,037 (c)6,094
	Total A.—Irrigation Works	8,31,14,038 (c)6,094	1,13,21,971	12,06,155	-49,17,145	4,123	..	17,77,958	8,89,51,184 (c)6,094
	Total Outlay on Construction	8,31,14,038 (c)6,094	1,13,21,971	12,06,155	-49,17,145	4,123	..	17,77,958	(b)8,89,51,184 (c)6,094
	Deduct—Outlay financed from Special Development Fund.								8,03,123
	Deduct—Outlay financed from Sugar-cane Cess Fund.								3,16,613
	Net Outlay on Construction								8,86,34,571 (c)6,094
	Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.								60,65,024
	Deduct—Outlay financed from Ordinary Revenues.								2,27,66,907
	Net Outlay outside the Revenue Account.								8,86,34,571 (c)6,094
	Charged								..
	Voted								8,86,34,571 (c)6,094
	Carried over								23,92,79,871 (c)6,094

(a) Excludes Rs. 5,81,232 on account of Capital Outlay on 'Dehri Sasaram Lift Irrigation Scheme' up to 31-3-54 debited to the major head "SI-A". The scheme has been reclassified as an Irrigation Undertaking with effect from 1st April, 1954.

(b) Includes expenditure of Rs. 1,40,89,077 incurred during the year and Rs. 2,68,49,127 to end of the year on Minor Irrigation Works financed from the Government of India Loans which is subsequently to be written back to Revenue by equated instalments.

(c) Met from the contingency Fund.

Class of works	States and Canals	Expenditure during the year							Net Total	Expenditure to end of the year
		Works		Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward							23,02,79,871 (c)8,094	69,23,23,568 (c)8,094	
A.—IRRIGATION WORKS—	GOVERNMENT OF MADHYA PRADESH									
Unproductive	Total Unproductive	1,02,16,128	20,67,671	11,84,409	..	..	..	1,34,68,208	4,32,01,594
	Total Outlay on Construction	1,02,16,128	20,67,671	11,84,409				1,34,68,208	4,32,01,594	
	Deduct—Outlay financed from Ordinary Revenues.							(a)37,75,638	1,27,39,077	
	Net Outlay outside the Revenue Account.							96,92,570	3,04,62,517	
	Charged									
	Voted							96,92,570		
A.—IRRIGATION WORKS—	GOVERNMENT OF MADRAS									
Productive	Cauvery Delta System	481	63	4	27,078	—26,530	1,00,40,055
	Periyar System	1,04,64,627
	Cauvery—Mettur Project	—49,346	—11,670	—1,321	37,850	—1,00,187	6,51,29,238
	Lower Coleroon Ancient System.	17,168	2,267	149	19,582	32,76,562
	Kattalai Scheme	41,76,902
	Other Projects	58,617	5,048	577	3,830	60,412	67,54,578
	Total Productive	26,918	—4,292	—591	—68,758	—46,723	9,98,41,962

B.—NAVIGATION, ETC.,
WORKS—

Unproductive

Lower Bhavani Project	9,73,585	2,94,681	3,552	—78,407	..	..	2,23,665	9,69,746	10,25,73,752
Mettur Canal Project	19,50,418	2,15,003	912	—94,299	..	..	16,273	20,55,761	1,61,88,505
Malampuzha Project	27,59,384	3,37,840	6,475	—1,38,609	..	..	70,634	28,94,456	4,24,51,078
Manimuthar Project	1,01,17,610	5,39,645	20,195	—4,22,072	..	..	58,306	1,01,97,072	3,92,81,044
Aranjar Project	46,25,750	1,07,215	10,973	—1,78,059	..	..	3,845	45,62,034	74,23,752
Amaravathi Project	83,09,222	3,93,607	1,34,566	—3,75,424	..	..	16,766	84,45,205	1,37,15,773
Vaigai Project	46,68,808	2,01,758	40,301	—54,911	..	..	4,158	48,51,798	84,26,114
Sathanur Reservoir Project	70,23,775	2,81,111	67,025	—4,53,706	..	..	22,113	68,96,092	82,75,299
Krishnagiri Reservoir Project	39,41,002	1,32,468	60,501	—3,26,576	..	..	67,675	37,29,720	40,98,953
Other Projects	1,08,28,246	15,40,257	1,78,165	1,55,427	..	..	2,10,255	1,24,91,840	(b)4,13,21,016
Total Unproductive	5,51,97,800	40,43,585	5,12,665	—19,66,636	..	..	6,93,690	5,70,93,724	28,37,55,286
Total A.—Irrigation Works	5,52,24,718	40,39,293	5,12,074	—19,66,636	..	..	7,62,448	5,70,47,001	38,35,97,248
Buckingham Canal	..	..	..	..	..	..	..	..	41,66,732
Other Projects	..	..	..	..	..	..	..	..	1,32,699
Total Unproductive	..	..	..	..	..	..	..	..	42,99,431
Total B.—Navigation, etc., Works.	..	..	..	..	..	..	..	..	42,99,431
Total Outlay on Construction	5,52,24,718	40,39,293	5,12,074	—19,66,636	..	..	7,62,448	5,70,47,001	38,78,96,679
Deduct—Amount financed from the Composite State of Madras.									26,76,85,270
Deduct—Outlay financed from Ordinary Revenues.									..
Deduct—Amount financed from Famine Relief Fund.									..
Net Outlay outside the Revenue Account.								5,70,47,001	12,02,11,409
Charged								..	
Voted								5,70,47,001	
Carried over								30,60,19,442 (c)6,094	84,29,97,494 (c)6,094

(a) This is voted.

(b) Includes Rs. 1,84,98,969 representing outlay on works for which separate capital accounts are not kept but classified under "68—Construction—A—Irrigation Works—(2) Unproductive" as part of comprehensive Schemes (Intensive Cultivation Schemes, Tank Improvement Schemes, Special Minor Irrigation Programme etc.). Also excludes Unit Correction (Re. 1) since made due to rounding.

(c) Met from the Contingency Fund.

Class of works	States and Canals	Expenditure during the year								Expenditure to end of the year								
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Interest on Capital	Deduct—Receipts and Recoveries on Capital Account		Net Total							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								
	Brought forward								30,60,19,442 (f)6,094	84,29,97,494 (f)6,094								
	GOVERNMENT OF ORISSA																	
A.—IRRIGATION WORKS—																		
Unproductive	Orissa Canal Project	} (c)7,97,884	} (c)46,884	} (c)30,639	}	}	}	}	}	305	(d)2,70,43,946							
	Rushikulya System									61,86,712
	Other Projects									8,75,137	8,75,137
	Total Unproductive	7,97,884	46,884	30,639	..	35	..	..	8,75,442	3,31,05,795						
	Total A.—Irrigation Works	7,97,884	46,884	30,639	..	35	..	..	8,75,442	3,31,05,795						
B.—NAVIGATION, ETC., WORKS—																		
Unproductive	Total Unproductive	6,76,522	1,21,985	2,74,563	—94,903	45	..	2,418	9,75,794	9,75,794								
	Total B.—Navigation, etc., Works	6,76,522	1,21,985	2,74,563	—94,903	45	..	2,418	9,75,794	9,75,794								
	TOTAL OUTLAY ON CONSTRUCTION	14,74,406	1,68,869	3,05,202	—94,903	80	..	2,418	18,51,236	(d)2,40,81,589								
	Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.								..	56,636								
	Deduct—Outlay financed from Ordinary Revenue.								(a)306	17,81,878								
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.								18,50,930	(d)3,22,43,075								
	Charged								..									
	Voted								18,50,930									
	GOVERNMENT OF PUNJAB																	
A.—IRRIGATION WORKS—																		
Productive	Upper Bari Doab Canal	9,49,153	1,89,507	2,112	—6,67,694	—10	..	..	4,73,068	2,80,71,013						

	Western Jumna Canal (including Extension Scheme).	26,91,163	8,90,728	15,102	-2,09,289	-89	-3	..	51,131	33,36,481	4,67,05,954
	Sirhind Canal	-1,260	-51	-4	7,667	..	..	..	..	6,352	2,60,32,353
	Gurgaon Canal Project . . . . .	..	..	..	..	..	..	..	..	..	2,64,543
	Sutlej Valley Project	28,807	2,30,279	59	-1,29,838	-11	..	..	..	1,29,296	4,46,83,555
	Other Projects	1,35,54,315	12,43,253	28,836	9,14,330	-26	..	..	9,22,896	1,48,17,812	(b)3,06,24,945
	Total Productive	1,72,22,178	25,53,716	46,105	-84,824	-136	-3	..	9,74,027	1,87,63,009	17,13,82,363
Unproductive	Harike Project	45,38,728	4,28,342	3,781	4,16,555	-58	..	25,35,900	1,28,362	77,94,886	7,57,00,534
	Other Projects	24,21,589	3,21,582	1,557	-4,65,596	-118	..	..	1,06,757	21,72,257	1,67,65,795
	Total Unproductive	69,60,317	7,49,924	5,338	-49,041	-176	..	25,35,900	2,35,119	99,67,143	9,24,66,329
	TOTAL OUTLAY ON CONSTRUCTION	2,41,82,495	33,03,640	51,443	-1,33,865	-312	3	25,35,900	12,09,146	2,87,30,152	26,38,48,692
	Deduct—Amount debitable to Rajasthan State on account of contribution for Sutlej Valley Project.									6,493	2,14,16,852
	NET OUTLAY ON CONSTRUCTION									2,87,23,659	(b)24,24,31,840
	Deduct—Outlay financed from Ordinary Revenues.									..	1,01,53,371
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.									2,87,23,659	23,22,78,469 (b) & (e)
	Charged Voted									25,35,900	
										2,61,87,759	
A.—IRRIGATION WORKS— Productive	GOVERNMENT OF UTTAR PRADESH										
	Upper Ganga Canal	19,77,516	1,487	14,502	-3,02,164	..	..	..	..	16,91,341	4,85,26,398
	Lower Ganga Canal	6,995	..	108	-1,42,982	..	..	..	..	-1,35,879	4,33,04,318
	Eastern Yamuna Canal	10,72,383	..	2,821	-6,317	..	..	..	..	10,68,887	80,84,523
	Agra Canal	27,85,863	..	7,438	24,062	..	..	..	..	28,17,363	1,52,99,224
	Ramganga Canal . . . . .	..	..	..	..	..	..	..	..	..	33,47,646
	State Tube-wells	27,22,686	1,46,068	33,780	-11,174	..	..	..	2,703	28,88,657	5,80,90,438
	Other Projects	-38,79,154	50,047	-9,501	..	..	..	..	..	-38,38,608	31,73,622
	Total Productive	46,86,289	1,97,602	49,148	-4,38,575	..	..	..	2,703	44,91,761	17,98,26,169
Carried over	46,86,289	1,97,602	49,148	-4,38,575	..	..	..	2,703	44,91,761	17,98,26,169	
										33,65,94,031 } (f)6,094 }	1,10,75,19,038 } (f)6,094 }

(a) This is voted.

(b) The outlay decreased by Rs. 46,975 representing expenditure relating to Bhakra Nangal Project booked under '68' in the year's accounts instead of '80-A' and transferred *proforma* after the close of the accounts.

(c) Schemewise details are not available.

(d) Includes unit Correction of Re. 1 since made due to rounding.

(e) Excludes expenditure for the period from 1st April, 1947 to 14th August, 1947.

(f) Met from Contingency Fund.

Class of works	States and Canals	Expenditure during the year							Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward							33,65,94,031 (c)8,094	1,10,75,19,038 (c)8,094	
	GOVERNMENT OF UTTAR PRADESH—contd.	46,86,289	1,97,602	49,148	—4,38,575	..	..	2,703	44,91,761	17,98,26,169
A.—IRRIGATION WORKS—										
Unproductive	Sarda Canals	1,57,02,336	10,37,940	1,71,719	16,55,811	..	..	49,628	1,85,18,178	17,34,12,395
	Ghagar and Garai Canal	15,09,979	83,236	80,653	..	..	..	..	16,73,868	2,93,68,641
	Betwa Canal	2,53,81,797	8,64,197	1,74,690	3,57,438	..	..	61,816	2,67,16,306	9,29,57,876
	Belan Canal	35,32,699	1,98,685	22,493	—3,03,337	..	..	—194	34,50,738	4,22,75,946
	Arjun Canal	14,76,168	17,554	..	11,780	..	..	..	15,05,502	65,42,824
	Ken Canal	9,03,089	1,84,507	6,816	—51,539	..	..	96,555	9,46,318	1,65,61,431
	Sarda Hydrel Scheme	..	..	..	..	..	..	..	..	62,36,362
	Tanks and Bunds	74,94,127	1,46,572	1,23,716	..	..	..	..	77,64,415	86,77,568
	Tube-well Schemes	6,38,54,088	39,95,752	17,94,297	—42,00,551	..	..	..	6,54,43,586	14,97,67,552
	Kumaun and Garhwal Survey	11,78,374	1,24,139	10,961	1,48,916	..	..	70,277	13,92,113	1,06,92,400
	Lakes and Tanks	25,68,246	58,261	46,630	1,84,275	350	..	..	28,57,762	89,63,737
	Varanasi Canal	9,65,785	1,16,387	21,044	5,17,315	..	..	131	16,20,400	1,74,53,766
	Flood Scheme	2,14,22,097	1,03,055	52,535	—12,955	226	..	27	2,15,64,931	2,35,67,523
	Other Projects	18,87,960	..	37,886	—15,39,859	..	..	1,40,926	2,45,061	1,57,81,977
	Total Unproductive	14,78,76,745	69,30,285	25,43,440	—32,32,706	576	..	4,19,162	15,36,99,178	60,22,79,998
	Total A.—Irrigation Works	15,25,63,034	71,27,887	25,92,588	—36,71,281	576	..	4,21,865	15,81,90,939	78,21,06,167
	Total Outlay on Construction	15,25,63,034	71,27,887	25,92,588	—36,71,281	576	..	4,21,865	15,81,90,939	(a)78,21,06,167

	<i>Deduct—Amount met from Special Development Fund</i>							76,44,000	4,73,33,000
	Net Outlay on Construction							15,05,46,939	(a)73,47,73,167
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>							(b)65,26,331	4,45,06,497
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.							14,40,20,608	(a)69,02,66,670
	Charged							..	
	Voted							14,40,20,608	
	GOVERNMENT OF WEST BENGAL								
A.—IRRIGATION WORKS—									
Unproductive	Damodar Canal	..	..	..	..	..	..	..	1,28,83,001
	Midnapore Canal	..	..	..	..	..	..	..	83,06,728
	Bakreswar Irrigation Scheme	..	..	..	..	..	..	..	7,01,399
	Total Unproductive	..	..	..	..	..	..	..	2,18,91,128
	TOTAL A.—IRRIGATION WORKS	..	..	..	..	..	..	..	2,18,91,128
B.—NAVIGATION, ETC. WORKS—									
Productive	Total Productive	42,31,341	4,88,986	42,117	35,862	..	..	350	47,97,956
Unproductive	Hijli Tidal Canal	..	..	..	..	..	..	..	25,50,805
	Calcutta and Eastern Canals	..	..	..	..	..	..	..	21,81,852
	Other Projects	..	..	..	..	..	..	..	29,11,748
	Total Unproductive	..	..	..	..	..	..	..	76,44,405
	Total B.—Navigation, etc., Work	42,31,341	4,88,986	42,117	35,862	..	..	350	47,97,956
	TOTAL OUTLAY ON CONSTRUCTION	42,31,341	4,88,986	42,117	35,862	..	..	350	47,97,956
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>							..	45,63,040
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.							47,97,956	3,25,63,964
	Charged							..	
	Voted							47,97,956	
	Carried over							48,54,12,595 } (c)6,094 }	1,83,03,49,872 } (c)6,094 }

(a) Includes Re. 1 due to rounding.
 (b) This is voted.
 (c) Met from Contingency Fund.

Class of works	States and Canals	Expenditure during the year							Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward							Rs. 48,54,12,595 (i) 6,094	Rs. 1,83,03,49,872 (i) 6,094	
A.—IRRIGATION WORKS—	GOVERNMENT OF HYDERABAD									
PRODUCTIVE	Nizamsagar Project	2,329	506	9	—12,545	..	..	217	(a) 4,00,12,259
	Tungabhadra Project	2,21,46,526	22,12,995	6,00,069	7,77,658	..	..	1,68,174	19,35,09,515
	Other Projects	..	80,597	..	..	..	..	..	(b) 1,88,80,319
	Total Productive	2,21,48,855	22,94,098	6,00,078	7,65,113	..	..	1,68,391	25,24,02,093
Unproductive	Manair Project	522	43	..	..	..	..	..	565
	Rajolibunda Diversion Scheme	25,32,007	3,45,262	81,586	4,20,758	..	..	40,937	33,38,676
	Bendsura Project	63,615	4,215	36	15,072	..	..	110	82,828
	Koilsagar Project	3,52,771	54,527	7,692	—35,760	..	..	19,874	3,59,356
	Other Projects	92,69,252	19,46,865	92,932	69,628	..	..	1,18,226	1,12,60,451
	Total Unproductive	1,22,18,167	23,50,912	1,82,246	4,69,698	..	..	1,79,147	1,50,41,876
	Total A—Irrigation Works	3,43,67,022	46,45,010	7,82,324	12,34,811	..	..	3,47,538	4,06,81,629
	Total Outlay on Construction	3,43,67,022	46,45,010	7,82,324	12,34,811	..	..	3,47,538	4,06,81,629
	Deduct—Amount met out of Revenue or financed from Famine Relief Fund.								(d) 33,38,68,606	
	Net Outlay outside the Revenue Account								(e) 1,89,56,411	
	Charged Voted								4,06,81,629	
A.—IRRIGATION WORKS	GOVERNMENT OF MADHYA BHARAT									
Unproductive	Total Unproductive	20,65,128	46,194	11,84,559	28,130	..	..	..	33,24,011
	Total Outlay on Construction	20,65,128	46,194	11,84,559	28,130	..	..	..	(h) 42,67,146

	Deduct Outlay financed from Ordinary Revenues								
	Net Outlay outside the Revenue Account.							33,24,011	(A) 42,67,146
	Charged Voted							33,24,011	
A—IRRIGATION WORKS—	GOVERNMENT OF MYSORE								
Unproductive :	Chamarajasagar and Water Works.	13,31,975	1,11,033	74,120	3,07,817	..	..	18,24,945	1,95,05,414
	Krishnarajasagar Works	16,71,718	1,33,278	93,037	..	..	12,43,962	6,54,071	4,63,51,309
	Constructing a reservoir across the Nugu River	39,68,061	1,99,097	—49,864	—84,172	..	..	52,190	39,80,932
	Constructing an anicut across the Tunga at Sakrebyle.	20,35,047	1,65,552	80,526	52,837	..	..	17,569	23,16,392
	Constructing a reservoir across the Bhadra near Lakkavalli.	2,29,99,840	7,31,433	8,33,015	3,52,821	..	..	60,776	2,48,56,333
	Tungabhadra Project	27,62,833	1,86,666	81,219	—22,922	..	..	11,843	29,95,953
	Other Projects	55,45,100	61,865	5,83,595	..	..	..	61,90,560	3,94,94,611
	Total A.—Irrigation Works	4,03,14,574	15,88,924	16,95,647	6,06,381	..	..	13,86,340	4,28,19,186
	Total Outlay on Construction	4,03,14,574	15,88,924	16,95,647	6,06,381	..	..	13,86,340	4,28,19,186
	Deduct—Amount met out of Irrigation Development Fund.							4,00,000	8,00,000
	Net Outlay on Construction							4,24,19,186	21,46,65,318
	Deduct—Outlay financed from Ordinary Revenues.							(g) 7,66,883	2,02,81,062
	Net Outlay outside the Revenue Account.							4,16,52,303	19,43,84,256
	Charged Voted							4,16,52,303	
	Carried over							57,10,70,538 (i) 6,094	2,34,39,13,269 (i) 6,094

(a) Includes Rs. 27,402 on account of expenditure incurred in 1951-52 adjusted *proforma*

(b) Includes Rs. 1,004 on account of expenditure incurred in 1954-55 and debited to Revenue Account.

(c) Excludes Rs. 1,35,340 transferred *proforma* as below—

(i) transferred to major head "80-A" Rs. 67,219

(ii) transferred to major head "81" Rs. 49,206

(iii) debited to or being classified to Revenue Rs. 18,915

Total Rs. 1,35,340

Includes Rs. 1,28,86,875 [(Rs. 75,26,605 representing Central Pool To Is and Plant) and Rs. 53,60,270 representing other Miscellaneous expenditure] on Account of Expenditure on other than specific Irrigation Projects classified under the major head '6'.

(d) The Outlay has been decreased by Rs. 1,06,934 due to *proforma* transfers since made. See footnotes (a) (b) and (c) above.

(e) The Outlay has been increased by Rs. 1,004 adjusted *proforma*. See footnote (b) above.

(f) The Outlay has been decreased by Rs. 1,07,938 transferred *proforma*. See footnotes (d) and (e) above.

(g) This is voted.

(h) The Outlay has been decreased by Rs. 27,16,196 representing expenditure on Chambal Irrigation Scheme to the end of 1954-55 since transferred *proforma* to the major head "80-A". Also excludes unit correction Rs. 1 since made due to rounding.

(i) Net from the Contingency Fund

Class of works	State and Canals	Expenditure during the year								Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Development Schemes	Interest on Capital	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward									57,10,70,538 } (f) 6,094 }	2,34,39,13,269 } (f) 6,094 }
A.—IRRIGATION WORKS—	GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION										
Productive	Total Productive	1,27,09,755	4,81,946	73,035	—4,10,280	..	..	..	1,78,341	1,26,76,115	4,11,14,123
B.—NAVIGATION, ETC.,	WORKS—										
Unproductive	Total Unproductive	6,40,033	..	..	..	..	..	..	..	(d) 6,40,033	(d) 6,40,033
	Total Outlay on Construction	1,33,49,788	4,81,946	73,035	—4,10,280	..	..	..	1,78,341	1,33,16,148	4,17,54,156
	Deduct—Outlay financed from Ordinary Revenues.									(a) 3,59,125	11,13,124
	Net Outlay outside the Revenue Account.									1,29,57,023	4,06,41,032
	Charged									..	
	Voted									1,29,57,023	
A.—IRRIGATION WORKS—	GOVERNMENT OF RAJASTHAN										
Productive	Gang Canal	27,466	1,436	114	—1,962	..	..	..	91,450	—64,396	3,21,37,950
	Kotah Barrage and Irrigation Project.	1,38,60,527	2,64,619	1,92,745	—19,90,827	..	..	(e) 4,25,676	7,67,552	1,19,85,188	1,73,66,102
	Lift Irrigation Scheme	..	..	..	..	..	..	..	..	..	5,03,652
	Total Productive	1,38,87,993	2,66,055	1,92,859	—19,92,789	..	..	4,25,676	8,59,002	1,19,20,792	5,00,07,704
Unproductive	Total Unproductive	36,70,815	1,20,004	21,828	8,969	..	2,28,64,509	..	98	2,66,86,027	7,94,19,511
	Total A.—Irrigation Works	1,75,58,808	3,86,059	2,14,687	—19,83,820	..	2,28,64,509	4,25,676	8,59,100	3,86,06,819	12,94,27,215
	Total Outlay on Construction	1,75,58,808	3,86,059	2,14,687	—19,83,820	..	2,28,64,509	4,25,676	8,59,100	3,86,06,819	12,94,27,215

A.—IRRIGATION WORKS—

B.—NAVIGATION, ETC., WORKS—

	<i>Deduct</i> —Outlay financed from Famine Relief Fund.								(a) 65,705	26,013 46,08,401
	<i>Deduct</i> —Outlay financed from Ordinary Revenues.								3,85,41,114	(c) 12,47,92,801
	Net Outlay outside the Revenue Account.								4,25,676	
	Charged								3,81,15,438	
	Voted									
	GOVERNMENT OF SAURASHTRA									
	A.—IRRIGATION WORKS—									
Unproductive	Ranghola Irrigation Scheme	7,864	2,622	..	..	1,31,072	..	..	1,41,558	60,74,532
	Brahmani Irrigation Scheme	15,688	5,229	..	..	2,61,465	..	..	2,82,382	81,64,655
	Maohhu Irrigation Scheme	1,92,394	64,131	..	..	32,06,557	..	..	34,63,082	74,13,633
	Moj Irrigation Scheme	19,302	6,434	..	..	3,21,702	..	..	3,47,438	83,14,987
	Aji Irrigation Scheme	78,778	26,259	..	..	13,12,961	..	..	14,17,998	62,13,001
	Other Projects	5,53,170	1,84,390	..	..	96,68,834	..	..	1,04,06,394	3,68,82,506
	Total Unproductive	8,67,196	2,89,065	..	..	1,49,02,591	..	..	1,60,58,852	7,30,63,314
	Total A.—Irrigation Works	8,67,196	2,89,065	..	..	1,49,02,591	..	..	1,60,58,852	7,30,63,314
	B.—NAVIGATION, ETC., WORKS—									
Unproductive	Total Unproductive	81,862	27,287	..	..	13,64,363	..	..	14,73,512	14,73,813
	Total B.—Navigation, etc., Works	81,862	27,287	..	..	13,64,363	..	..	14,73,512	14,73,813
	Total Outlay on construction	9,49,058	3,16,352	..	..	1,62,66,954	..	..	1,75,32,364	7,45,37,127
	<i>Deduct</i> —Outlay financed from Ordinary Revenues.								..	55,17,503
	Net Outlay outside the Revenue Account.								1,75,32,364	(b) 6,90,19,224
	Charged								..	
	Voted								1,75,32,364	
	Carried over								64,01,01,039 (f) 6,094	2,57,83,66,326 (f) 6,094

(a) These are voted.

(b) Excludes—

(i) An amount of Rs. 73 incurred during the years 1948-49 and 1949-50 for which details are not available.

(ii) An amount of Rs. 2,90,067 being the expenditure on Sinham Dam which has since been reclassified under the major head 'IS'.

(c) These figures are provisional.

(d) Differs from the State Finance Accounts where the amount has been incorrectly shown under 'A—Irrigation Works'.

(e) See footnote (b) on Page 229.

(f) Met from the Contingency Fund.

Class of works	States and Canals	Expenditure during the year							Net Total	Expenditure end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward								Rs. 64,01,01,039 } (a)6,194 }	Rs. 2,57,53,632 } (a)6,194 }
A.—IRRIGATION WORKS—Productive	GOVERNMENT OF TRAVANCORE-COCHIN									
	Kodayar Irrigation Project	..	..	..	..	..	..	..	..	79,91,000
	Peechi Reservoir Scheme	19,10,567	2,96,017	829	—51,175	..	..	1,26,919	20,29,319	1,90,59,037
	Chalakydy River Diversion Scheme.	18,43,580	1,66,051	—14,623	—36,365	..	..	47,767	19,10,876	1,11,21,142
	Perunchani Scheme	1,42,958	..	..	..	..	..	2,59,496	—1,16,540	(c)76,26,450
	Other Schemes	..	..	..	..	..	..	..	..	2,06,000
	Total Productive	38,97,105	4,62,068	—13,794	—87,540	..	..	4,34,184	38,23,655	4,60,13,629
	Total A.—Irrigation Works	38,97,105	4,62,068	—13,794	—87,540	..	..	4,34,184	38,23,655	4,60,13,629
B.—NAVIGATION, ETC., WORKS—Unproductive	Shunmughom Canal	..	..	..	..	..	..	..	..	2,30,000
	Total B.—Navigation, etc., Works	..	..	..	..	..	..	..	..	2,30,000
	Total Outlay on Construction	38,97,105	4,62,068	—13,794	—87,540	..	..	4,34,184	38,23,655	(c)4,62,43,629
	Deduct—Outlay financed from Ordinary Revenues.									..
	Net Outlay outside the Revenue Account.								38,23,655	(c)4,62,43,629
	Charged								..	
	Voted								38,23,655	

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

STATE GOVERNMENTS									
TOTAL OUTLAY ON CONSTRUCTION.								66,31,06,313 } (a)6,094 }	3,36,02,73,740 } (a)6,094 }
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.								..	62,64,396
Deduct—Outlay financed from Ordinary Revenues.								1,91,81,619	16,91,13,715
Deduct—Amount met from the funds of Composite State of Madras.								..	(b)56,02,85,674
NET OUTLAY ON CONSTRUCTION OUTSIDE THE REVENUE ACCOUNT.								64,39,24,694 } (a)6,094 }	2,62,46,09,955 } (a)6,094 }
CENTRAL AND STATE GOVERNMENTS									
TOTAL OUTLAY ON CONSTRUCTION.								66,46,86,106 } (a)6,094 }	3,38,07,70,202 } (a)6,094 }
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.								..	62,64,396
Deduct—Outlay financed from Ordinary Revenues.								1,95,81,124	17,77,41,057
Deduct—Outlay financed from Ordinary Revenues etc., of Composite State of Madras.								..	(c)3,09,75,181
TOTAL OUTLAY WITHIN THE REVENUE ACCOUNT.	..	..	..	..	..	..	..	1,95,81,124	21,49,80,634
NET OUTLAY ON CONSTRUCTION OF IRRIGATION, ETC., WORKS OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	..	..	64,51,05,182 } (a)6,094 }	(d)3,16,57,89,518 } (a)6,094 }

(a) Met from Contingency Fund.

(b) Represents Rs. 3,09,75,181 and Rs. 52,93,10,493 being outlay within the Revenue Account and outside the Revenue Account respectively incurred by the Composite State of Madras up to 30th September, 1953 and brought over in the books of Governments of Andhra and Madras (Residuary). As it was not possible to allocate them separately between the Governments of Andhra and Madras (Residuary), the total outlay to end of 30th September, 1953 in respect of each scheme has been taken into account for working out the gross progressive figures to end of 31st March, 1955 and the aggregate thereof has been exhibited as a single item against the deduct head.

(c) See footnote (b) above. Out of the total expenditure of Rs. 56,02,85,674 shown against the head "Deduct—Amount met from the funds of Composite State of Madras" only Rs. 3,09,75,181 was met out of the ordinary Revenues and therefore, the same has been shown here in order to work out the total progressive capital expenditure within the Revenue Account of all Governments in India.

(d) Includes Rs. 52,93,10,493 representing the capital expenditure outside the Revenue Account incurred by the Composite State of Madras. See footnotes (b) and (c) above.

(e) The Outlay has been increased by Rs. 1,06,678d due to the *proforma* correction since made.

No. 31-A.—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept

Year	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	TOTAL
	Rs.	Rs.	Rs.
Prior to 1876-77	8,74,99,425	5,32,89,975	14,07,89,400
1876-77	94,39,425	8,90,505	1,02,39,930
1877-78	80,61,270	7,90,920	88,52,190
1878-79	79,64,235	4,91,550	84,55,785
1879-80	59,81,295	7,00,875	66,81,170
1880-81	61,40,700	8,43,495	69,84,195
1881-82	56,54,280	13,63,920	70,18,200
1882-83	2,72,85,495	26,56,800	2,99,42,295
1883-84	72,72,765	28,35,210	1,01,07,975
1884-85	70,04,595	25,30,455	95,35,050
1885-86	56,25,360	20,24,865	76,50,225
1886-87	54,73,785	11,04,885	65,78,670
1887-88	53,30,490	9,37,995	62,68,485
1888-89	45,98,895	7,95,270	53,94,165
1889-90	37,89,315	7,99,755	45,89,070
1890-91	48,38,505	9,50,250	57,88,755
1891-92	72,95,645	10,33,830	83,30,475
1892-93	53,10,900	7,13,040	60,23,940
1893-94	68,13,840	7,97,055	76,13,895
1894-95	59,41,455	6,47,730	65,89,185
1895-96	69,99,675	5,79,510	75,79,185
1896-97	71,04,480	5,53,695	79,58,175
1897-98	69,24,315	5,02,305	74,26,620
1898-99	65,35,485	2,60,205	67,95,690
1899-1900	89,69,400	5,94,795	95,64,195
1900-01	88,57,245	5,29,815	93,87,060
1901-02	82,13,250	19,81,350	1,01,94,600
1902-03	84,62,865	24,17,205	1,08,80,070
1903-04	76,18,470	25,86,466	1,02,04,936
1904-05	54,17,580	39,97,275	94,14,855
1905-06	83,42,910	46,93,170	1,30,36,080
1906-07	1,19,64,405	1,11,53,175	2,31,17,580
1907-08	1,26,85,830	67,84,605	1,94,70,435
1908-09	1,47,52,335	71,86,245	2,19,38,580
1909-10	1,57,85,250	66,69,795	2,24,55,045
1910-11	1,80,58,320	57,91,485	2,38,49,805
1911-12	2,30,47,965	59,09,565	2,89,57,530
1912-13	2,11,24,935	70,76,880	2,82,01,815
1913-14	1,92,33,930	88,54,320	2,80,88,250
1914-15	1,68,47,700	85,57,635	2,54,05,335
Carried over	46,45,72,020	16,27,87,876	62,73,59,896

No. 31-A.—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept—contd.

Year	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	TOTAL
	Rs.	Rs.	Rs.
Brought forward	46,45,72,020	16,27,87,876	62,73,59,896
1915-16	1,21,94,295	78,94,050	2,00,88,345
1916-17	76,81,245	50,83,244	1,27,64,489
1917-18	55,94,877	43,69,280	99,64,157
1918-19	35,51,466	47,09,295	82,60,761
1919-20	24,64,507	55,55,758	80,20,265
1920-21	66,83,195	60,25,127	1,27,08,322
1921-22	1,47,37,055	1,38,30,183	2,85,67,238
1922-23	2,66,84,030	75,20,966	3,42,04,996
1923-24	3,51,96,907	59,95,240	4,11,92,147
1924-25	3,93,20,564	20,95,320	4,14,15,884
1925-26	4,98,96,132	3,02,85,716	8,01,81,848
1926-27	4,49,81,802	2,02,17,310	6,51,99,112
1927-28	5,38,33,618	1,45,66,535	6,84,00,153
1928-29	7,11,82,616	64,04,725	7,75,87,341
1929-30	6,57,68,887	—4,80,593	6,52,88,294
1930-31	6,20,30,415	20,45,313	6,40,75,728
1931-32	5,90,10,172	—11,84,383	5,78,25,789
1932-33	3,84,86,285	—9,29,794	3,75,56,491
1933-34	2,58,54,757	4,34,131	2,62,88,888
1934-35	2,20,06,635	4,56,415	2,24,63,050
1935-36	2,20,10,403	2,10,743	2,22,21,146
1936-37	2,22,21,025	21,63,402	2,43,84,427
1937-38	1,78,30,410	4,04,458	1,82,34,868
1938-39	—3,56,65,450	—45,01,515	—4,01,66,965
1939-40	1,36,64,151	15,96,593	1,52,60,744
1940-41	86,40,832	29,66,279	1,16,07,111
1941-42	—92,809	26,14,386	25,21,577
1942-43	—58,10,763	10,92,393	—47,18,370
1943-44	—15,67,976	11,45,614	—4,22,362
1944-45	95,79,141	21,57,778	1,17,36,919
1945-46	3,82,99,358	26,85,094	4,09,84,452
1946-47	5,77,07,450	45,14,744	6,22,22,194
1947-48 (prepartition)	(a) 39,50,377	(a) 83,535	(a) 40,33,912
1947-48 (postpartition)	3,85,36,207	45,99,644	4,31,35,851
1948-49	7,89,53,218	92,40,960	8,81,94,178
Carried over	1,37,99,87,054	32,66,19,822	1,70,66,06,876

(a) Includes the transactions of Bengal and Central Government only. The transactions of the Punjab Government could not be included in the accounts as the accounts for the period 1947-48 (Pre-Partition) have not been received from the Accountant General, West Punjab, Lahore so far.

No. 31-A.—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.—*concl'd.*

Year	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	TOTAL
	Rs.	Rs.	Rs.
Brought forward	1,37,99,87,054	32,86,19,822	1,70,86,06,876
1949-50	14,44,82,115	1,14,21,687	15,59,03,802
1950-51	19,74,93,819	1,19,51,646	20,94,45,465
1951-52	16,89,19,166	67,48,167	17,56,67,333
1952-53	32,30,35,551	88,25,003	33,18,60,554
1953-54	9,09,42,848	88,54,634	9,97,97,482
1954-55	(a)41,71,51,556	(b)1,66,10,482	43,37,62,038
1955-56	64,51,05,182 } (d)6,094 }	1,95,81,124	66,46,86,306 } (d)6,094 }
<i>Add</i> —Outlay to end of 1950-51 relating to Part 'B' States	28,13,14,155	3,65,79,076	31,78,93,231
<i>Add</i> —Capital expenditure on old Minor Works and Navigation to end of 1920-21	..	6,64,02,327	6,64,02,327
<i>Deduct</i> —Outlay to end of 1920-21 on old Protective Works for which no capital accounts were kept.	..	1,14,53,688	1,14,53,688
<i>Deduct</i> —Outlay to end of 1936-37 relating to the Government of Burma	3,47,06,602	3,29,96,209	6,77,02,811
<i>Deduct</i> —Outlay to end of 1947-48 (pre-partition) relating to areas now in Pakistan	62,01,53,365	8,39,45,348	70,40,98,713
Total	(c)2,99,35,71,479 } (d)6,094 }	(c)38,71,98,723	3,38,07,70,202 } (d)6,094 }

(a) Previous recorded outlay of Rs. 41,99,40,080 decreased by Rs. 27,88,524 as detailed below:

(i) Due to *proforma* corrections in the accounts of Government of Andhra Rs. —24,093; Government of Punjab Rs. —46,975; Government of Hyderabad Rs. —1,07,938; Government of Madhya Bharat Rs. —27,16,197; Government of Travancore-Cochin Rs. 1,06,678.

(ii) Due to rounding :— Governments of Delhi Re. 1; Assam Re —1; Madras Re. —1; Orissa Re. 1; Uttar Pradesh Re. 1.

(b) Previous recorded outlay of Rs. 1,66,09,479 increased by Rs. 1,003:

(i) Due to *proforma* correction in the accounts of Government of Hyderabad Rs. 1,004.

(ii) Due to rounding :— Government of Delhi Rs. —1 ;

(c) The discrepancy between this figure and that shown in the last column of Account No. 31 is explained in para 4(1) of the notes on page 212.

(d) See footnote (c) on page 237.

No. 32.—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st. March, 1956.

Class of works	States and Canals	Water rates	Water supply of Towns	Sales of Water	Plantations	Other canal produce	Water-power	Navigation	Rents	Fines	Receipts from Workshops	Recoveries of expenditure	Miscellaneous	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT															
Saurashtra															
A—Irrigation Works—															
Productive	Total Productive	2,133	..	128	..	..	..	..	..	..	..	..	..	..	2,261
Unproductive	Total Unproductive	68,367	..	3,308	..	216	..	..	..	12	..	..	..	..	71,901
	Total	70,500	..	3,434	..	216	..	..	..	12	..	..	..	..	74,162
	Total Central Government	70,500	..	3,434	..	216	..	..	..	12	..	..	..	..	74,162
STATE GOVERNMENTS															
Government of Ajmer															
A.—Irrigation Works—															
Unproductive	Total Unproductive . . . . .	..	..	31,961	..	..	..	..	..	..	..	..	..	..	31,961
	Total A.—Irrigation Works . . . . .	..	..	31,961	..	..	..	..	..	..	..	..	..	..	31,961
	Total Government of Ajmer . . . . .	..	..	31,961	..	..	..	..	..	..	..	..	..	..	31,961
Government of Andhra															
A—Irrigation Works—															
Productive	Godavari Delta System . . . . .	..	1,840	10,887	23,727	33,084	220	4,19,617	1,883	892	..	3	1,58,599	423	6,50,329
	Krishna Delta System . . . . .	..	3,102	10,029	18,226	86,592	..	2,58,960	3,690	172	..	1,914	15,681	2,797	3,95,569
	Other Projects . . . . .	..	..	..	768	7	..	30	781	..	..	1	189	..	1,776
	Total Productive . . . . .	..	4,942	20,916	42,721	1,19,683	220	6,78,607	6,354	1,064	..	1,918	1,74,469	3,220	10,47,674
Unproductive	Kurnool Uddapah Canal System . . . . .	..	..	3,394	..	6,031	..	..	373	..	..	13	385	3	10,193
	Fenner River Canals System . . . . .	..	..	1,145	..	2,522	..	205	567	..	..	..	161	..	4,600
	Other Projects . . . . .	..	..	..	722	3,430	..	..	536	..	..	30	51	..	4,769
	Total Unproductive . . . . .	..	..	4,539	722	11,983	..	205	1,476	..	..	43	597	3	19,562
	Total A.—Irrigation Works . . . . .	..	4,942	25,455	43,443	1,31,666	220	6,78,812	7,830	1,064	..	1,961	1,75,066	3,223	10,67,236

B.—Navigation, etc., Works—

Unproductive

Buckingham Canal	14,921	32,564	1,037	1,794	7	50,309
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Total B.—Navigation, etc., Works

	14,921	32,564	1,037	1,794	7	50,309
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Total Government of Andhra

	..	4,942	25,455	58,364	1,31,666	220	7,11,376	8,867	1,064	..	1,961	1,76,860	3,230	11,17,645
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Government of Bihar

A.—Irrigation Works—

Productive

Sone Project	39,64,393	..	5,214	13,471	15,182	985	26,487	18,502	1,579	33,390	1,211	2,30,049	978	43,09,485
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Patna-Bakhtiarpur—Bihar shariff—Ekangarsarai— Bihta Emergency Irrigation Works	4,39,833	..	1,423	35	198	..	203	2,32,873	608	6,73,957
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300 Tube-wells in North Bihar	56,393	248	5	..	1,385	6,767	47	64,751
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350 Tube-wells under T.C.A. Programme	3,899	..	234	143	5	..	150	3,916	..	8,347
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Other Projects	2,25,920	..	2,936	..	8	29	15	..	128	8,053	50	2,37,039
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Total Productive

	46,90,438	..	9,807	13,471	15,190	985	26,487	18,957	1,802	33,390	3,077	4,81,658	1,683	52,93,579
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Unproductive

Tribeni Canal	11,77,976	..	2,986	382	6,102	..	4,864	784	1	..	6,113	54,673	864	12,53,017
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Dhaka Canal	1,16,425	142	7,118	396	386	44	1,24,423
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Sakri Canal	25,352	164	44	304	25,256
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Total Unproductive

	13,19,753	..	2,986	524	13,384	..	4,864	1,180	45	..	6,113	55,059	1,212	14,02,696
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Total A.—Irrigation Works

	60,10,191	..	12,793	13,995	28,574	985	31,351	20,137	1,847	33,390	9,190	5,36,717	2,895	66,96,275
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Total Government of Bihar

	60,10,191	..	12,793	13,995	28,574	985	31,351	20,137	1,847	33,390	9,190	5,36,717	2,895	66,96,275
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No. 32—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—*contd.*

Class of works	States and Canals	Water rates	Owners' rates	Water supply of Towns	Sales of Water	Plantations	Other canal produce	Water-power	Navigation	Rents	Fines	Receipts from Work-shops	Recoveries of expenditure	Miscellaneous	Deduct—Refunds	Total
	Government of Bombay	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works—																
Productive	Nira Left Bank Canal and Shethphal Tank	16,15,604	..	382	26,334	..	2,167	..	1,760	2,932	237	..	64	2,85,276	1,757	19,32,999
	Kakrapur Weir and Canal	5,901	..	..	6,000	..	2,044	..	..	864	..	..	..	1,493	217	16,085
	Other Projects	2,09,412	..	..	2,91,949	..	665	14,313	..	1,260	..	..	..	26,073	16	5,43,656
	Total Productive	18,30,917	..	382	3,24,283	..	4,876	14,313	1,760	5,056	237	..	64	3,12,842	1,990	24,92,740
Unproductive	Mutha Canal including Matoba Tank	4,85,818	..	1,13,249	1,80,675	..	3,566	..	124	283	..	..	..	23,078	345	8,06,448
	Nira Right Bank Canal	22,81,810	..	..	2,75,025	..	3,726	..	..	6,182	..	..	61	1,19,874	217	26,86,361
	Godavari Canal	22,96,584	..	..	94,199	..	3,070	..	..	2,941	..	..	..	47,848	16	24,44,626
	Pravara River Works	30,20,038	..	..	6,160	1,560	3,597	..	..	3,742	..	..	114	5,536	1,114	30,39,633
	Ghataprabha left Bank Canal	34,200	..	..	..	..	..	..	..	2,231	..	..	1,078	19,268	15	56,762
	Radhanagri Hydro-Electric Scheme	88,291	..	..	60	..	110	..	..	699	..	..	..	395	..	89,555
	North Gujrat Tube-well Scheme	3,849	..	..	..	..	..	..	..	..	..	..	..	..	..	3,849
	Other Projects	13,17,806	..	385	12,038	291	23,952	..	..	756	..	..	85	49,333	13	14,04,633
	Total Unproductive	95,28,396	..	1,13,634	5,68,157	1,851	38,021	..	124	16,834	..	..	1,338	2,65,332	1,820	1,05,31,867
	Total A.—Irrigation Works	1,13,59,313	..	1,14,016	8,92,440	1,851	42,897	14,313	1,884	21,890	237	..	1,402	5,78,174	3,810	1,30,24,607
	Total Government of Bombay	1,13,59,313	..	1,14,016	8,92,440	1,851	42,897	14,313	1,884	21,890	237	..	1,402	5,78,174	3,810	1,30,24,607
A.—Irrigation Works	Government of Madras															
Productive	Cauvery Delta System	..	..	..	2,899	10,919	10,794	..	4,791	1,405	..	..	3,680	16,854	1,489	49,853
	Periyar System	..	..	..	30	17,245	5,785	..	5,541	2,148	..	..	1,522	98	100	32,260
	Cauvery-Mettur Project	..	..	..	3,40,138	5,881	1,657	..	..	9,585	..	..	19	30,324	2,070	3,85,534
	Lower Coleroon Anicut System	..	..	..	1,163	6,004	807	..	178	559	..	..	34	685	73	9,357

	Kattalai Scheme . . . . .	..	..	..	100	8,481	809	..	252	248	..	..	14	128	14	10,018
	Other Projects . . . . .	..	..	..	7,484	14,143	4,909	..	..	1,026	..	..	9	7,751	553	34,789
	Total Productive . . . . .	..	..	..	3,51,814	62,673	24,761	..	10,762	14,971	..	..	5,278	55,840	4,299	5,21,800
Unproductive	Lowar Bhavani Project . . . . .	..	..	..	..	2,206	..	..	..	1,975	315	..	..	15,361	..	19,857
	Other Projects . . . . .	..	..	..	71,667	5,853	1,952	..	..	570	..	..	..	1,638	540	81,138
	Total Unproductive . . . . .	..	..	..	71,667	8,059	1,952	..	..	2,545	315	..	..	16,997	540	1,00,995
	Total A.—Irrigation Works . . . . .	..	..	..	4,23,481	70,732	26,713	..	10,762	17,516	315	..	5,278	72,837	4,839	6,22,795
B.—Navigation, etc., Works—																
Unproductive	Buckingham Canal . . . . .	..	..	..	..	..	..	..	62,268	1,488	..	..	..	34,169	..	97,925
	Other Projects . . . . .	..	..	..	..	3	..	..	1,024	..	..	..	..	..	..	1,027
	Total Unproductive . . . . .	..	..	..	..	3	..	..	63,292	1,488	..	..	..	34,169	..	98,952
	Total B.—Navigation, etc., Works . . . . .	..	..	..	..	3	..	..	63,292	1,488	..	..	..	34,169	..	98,952
	Total Government of Madras . . . . .	..	..	..	4,23,481	70,735	26,713	..	74,054	19,004	315	..	5,278	1,07,006	4,839	7,21,747
A.—Irrigation Works—																
Unproductive	Orissa Canal Projects	5,36,573	..	..	..	2,464	3,936	..	1,73,966	7,678	..	47,491	179	78,906	831	8,50,362
	Rushikulya System . . . . .	..	1,99,490	2,527	..	..	..	..	..	3	..	..	..	15,299	..	2,17,319
	Total Unproductive	5,36,573	1,99,490	2,527	..	2,464	3,936	..	1,73,966	7,681	..	47,491	179	94,205	831	10,67,681
	Total A.—Irrigation Works	5,36,573	1,99,490	2,527	..	2,464	3,936	..	1,73,966	7,681	..	47,491	179	94,205	831	10,67,681
	Total Government of Orissa	5,36,573	1,99,490	2,527	..	2,464	3,936	..	1,73,966	7,681	..	47,491	179	94,205	831	10,67,681

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—*contd.*

Class of works	States and Canals	Water rates	Owners' rates	Water supply of Towns	Sales of Water	Plantations	Other canal produce	Water-power	Navigation	Rents	Fines	Receipts from Workshops	Recoveries of expenditure	Miscellaneous	Interest from Depreciation fund	Deduct Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Punjab																	
A.—Irrigation Works—																	
Productive	Upper Bari D. ab Canal	25,48,130	..	..	9,73,512	2,19,052	34,954	81,653	..	47,471	..	..	11,033	1,42,006	..	8,011	40,49,799
	Western Jumna Canal including extension sodeho	1,04,94,068	..	6,266	2,41,347	1,21,463	19,153	8,785	3,27,841	39,428	..	..	37,863	84,853	..	13,638	1,13,67,429
	Sirhind Canal	74,81,506	..	..	70,552	2,29,859	4,295	1,80,478	4,400	1,59,987	..	..	768	79,124	..	5,533	82,05,416
	Sutlej Valley Project	14,83,066	..	..	237	2,131	2,742	..	..	35,682	2	..	3,220	1,05,049	..	8,385	16,24,344
	Other Projects	5,449	..	..	267	145	..	940	..	40,339	..	19,90,846	13,023	12,23,622	..	257	32,74,374
	Total Productive	2,20,12,219	..	6,266	12,85,915	5,72,650	61,144	2,71,856	3,32,241	3,22,907	2	19,90,846	65,907	16,35,253	..	35,824	2,85,21,382
Unproductive	Total Unproductive	46,281	..	..	..	..	..	..	..	..	..	..	12	2,286	..	..	48,570
	Total A.—Irrigation Works	2,20,58,500	..	6,266	12,85,915	5,72,650	61,144	2,71,856	3,32,241	3,22,907	2	19,90,846	65,919	16,37,539	..	35,824	2,85,69,961
	Total Government of Punjab	2,20,58,500	..	6,266	12,85,915	5,72,650	61,144	2,71,856	3,32,241	3,22,907	2	19,90,846	65,919	16,37,539	..	35,824	2,85,69,961
Government of Uttar Pradesh																	
A.—Irrigation Works—																	
Productive	Upper Ganga Canal	1,45,17,604	20,423	..	3,749	74,466	49,842	1,46,511	160	17,372	11,146	..	633	2,04,666	..	18,301	1,50,28,271
	Lower Ganga Canal	1,18,08,045	25,211	1,89,262	1,17,592	57,660	40,739	26,337	4,245	23,348	2,270	..	7,594	85,977	..	9,753	1,23,78,527
	Eastern Yamuna Canal	46,00,028	6,122	..	3,503	26,481	5,708	32,839	..	4,841	4,326	..	1,331	1,16,168	..	65	48,67,282
	Agra Canal	50,31,119	2,513	..	17,893	26,340	6,160	2,228	..	6,196	2,572	..	233	2,23,704	..	195	53,18,763

	Ramganga Canal	4,72,110	..	..	..	70	941	..	..	66	..	..	66	10,511	..	265	4,83,499
	State Tube-wells	1,04,84,495	..	..	30,520	45	45	..	..	27,281	11,929	..	9,954	2,21,043	1,20,587	6,083	1,08,99,816
	Other Projects	1,08,802	732	..	5,066	418	1,222	..	..	680	163	..	72	3,935	..	175	1,20,915
	Total Productive	4,70,88,203	55,001	1,89,282	1,78,323	1,85,480	1,04,657	2,07,915	4,405	79,784	32,406	..	19,883	8,66,004	1,20,587	34,837	4,90,97,073
Unproductive	Sarda Canals	1,32,07,798	4,627	..	11,715	14,988	1,09,581	..	..	44,392	2,828	..	..	2,11,021	..	13,502	1,35,93,348
	Ghagar and Garai Canal	4,13,427	..	..	..	3,988	1,262	..	..	3,319	460	..	..	1,249	..	..	4,23,705
	Betwa Canal	20,27,867	..	..	535	11,006	13,384	..	..	6,918	4,298	..	178	79,658	..	..	21,43,844
	Belan Canal	..	..	..	..	..	..	..	..	..	..	..	..	1,54,208	..	..	1,54,208
	Ken Canal	11,24,131	..	..	4,489	..	4,771	..	..	4,267	1,325	..	64	83,296	..	..	12,22,343
	Tube-well Scheme	2,67,372	..	..	873	339	12,427	..	..	1,392	..	..	..	68,825	..	..	3,51,228
	Kumaun and Garhwal Survey	..	..	..	..	..	..	..	..	..	..	..	..	992	..	..	992
	Lakes and Tanks	2,89,734	..	..	..	..	..	..	..	..	..	..	..	15,850	..	..	3,05,584
	Varanasi Canal	7,04,334	..	..	3,774	4,917	..	..	..	..	3,453	..	..	1,59,677	..	..	8,76,155
	Other Projects	11,52,353	4,985	..	59,089	8,103	10,259	41,405	11,518	100	..	3,213	1,68,813	..	..	14,59,838
	Total Unproductive	1,91,87,016	9,512	..	80,475	43,341	1,51,684	41,405	..	75,259	9,011	..	3,455	9,43,586	..	13,502	2,05,31,245
	Total A.—Irrigation Works	6,62,75,219	64,513	1,89,262	2,58,798	2,28,821	2,56,341	2,49,320	4,405	1,55,043	41,417	..	23,338	18,09,593	1,20,587	48,339	6,96,28,318
	Total Government of Uttar Pradesh	6,62,75,219	64,513	1,89,262	2,58,798	2,28,821	2,56,341	2,49,320	4,405	1,55,043	41,417	..	23,338	18,09,593	1,20,587	48,339	6,96,28,318

No. 32.—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—concl'd.

Class of works	States and Canals	Water rates	Owners' Rates	Water supply of Towns	Sales of Water	Plantations	Other canal produce	Water-power	Navigation	Rents	Fines	Recoveries of expenditure	Miscellaneous	Deduct Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of West Bengal															
A.—Irrigation Works															
Unproductive	Damodar Canal	10,43,776	..	..	3,599	..	..	..	..	3,895	..	212	3,993	..	10,55,475
	Midnapore Canal	1,70,159	..	..	5,302	..	..	..	2,774	1,641	..	1,321	20,439	..	2,01,636
	Bakswar Irrigation Scheme	21,459	..	..	..	..	..	..	..	490	..	..	449	..	22,398
	Total A.—Irrigation Works	12,35,394	..	..	8,901	..	..	..	2,774	6,026	..	1,533	24,881	..	12,79,509
B.—Navigation, etc., Works															
Productive	Sonarpur Arspanch Drainage Scheme . . . . .	..	..	..	..	..	..	..	..	974	..	1,031	1,360	..	3,365
	Total Productive	..	..	..	..	..	..	..	..	974	..	1,031	1,360	..	3,365
Unproductive	Hijli Tidal Canal . . . . .	..	..	..	..	..	..	..	45,677	2	..	101	830	..	46,610
	Calcutta and Eastern Canals . . . . .	..	..	..	..	..	5,769	..	2,59,423	1,839	..	7	67,607	1,120	3,33,525
	Other Projects . . . . .	..	..	..	..	..	..	4,170	46,807	..	..	..	..	..	50,977
	Total Unproductive	..	..	..	..	..	5,769	4,170	3,51,907	1,841	..	108	68,437	1,120	4,31,112
	Total B.—Navigation, etc., Works	..	..	..	..	..	5,769	4,170	3,51,907	2,815	..	1,139	69,797	1,120	4,34,477
	Total Government of West Bengal	12,35,394	..	..	8,901	..	5,769	4,170	3,54,681	8,841	..	2,672	94,678	1,120	17,13,986
Government of Hyderabad															
A.—Irrigation Works—															
Productive	Nizamagar Project . . . . .	..	..	11,079	..	1,190	2,973	..	..	1,449	..	..	670	..	17,301
	Other Projects . . . . .	..	..	..	..	..	..	..	..	..	..	..	849	..	849
	Total Productive	..	..	11,079	..	1,190	2,973	..	..	1,449	..	..	1,519	..	18,210
	Total A.—Irrigation Works	..	..	11,079	..	1,190	2,973	..	..	1,449	..	..	1,519	..	18,210
	Total Government of Hyderabad	..	..	11,079	..	1,190	2,973	..	..	1,449	..	..	1,519	..	18,210
Government of Mysore															
A.—Irrigation Works—															
Unproductive	Chamarajanager and Water Works . . . . .	..	..	..	24,65,422	..	..	..	..	389	8	5	32,508	..	24,98,332
	Krishnarajanager Works	13,66,415	..	..	37,284	..	..	..	..	30,090	..	..	3,08,437	14,515	17,27,711

Other Projects		..	..	1,451	16,480	..	..	..	..	208	..	..	2,242	..	20,381
Total Unproductive:		13,66,415	..	1,451	25,19,186	..	..	..	..	30,687	8	5	3,43,187	14,515	42,46,424
Total A.—Irrigation Works		13,66,415	..	1,451	25,19,186	..	..	..	..	30,687	8	5	3,43,187	14,515	42,46,424
Total Government of Mysore		13,66,415	..	1,451	25,19,186	..	..	..	..	30,687	8	5	3,43,187	14,515	42,46,424
Government of Patiala and East Punjab States Union															
A.—Irrigation Works—															
Productive															
Total Productive		40,98,659	..	174	10,361	16,486	2,459	1,11,961	..	20,333	9,699	67	27,130	11,679	42,85,650
Total A.—Irrigation Works		40,98,659	..	174	10,361	16,486	2,459	1,11,961	..	20,333	9,699	67	27,130	11,679	42,85,650
Total Government of P.E.P.S.U.		40,98,659	..	174	10,361	16,486	2,459	1,11,961	..	20,333	9,699	67	27,130	11,679	42,85,650
Government of Rajasthan															
A.—Irrigation Works—															
Productive															
Ganga Canal		32,34,337	35,341	29,094	17,269	..	7,051	..	..	3,090	1,508	380	23,091	858	33,50,303
Lift Irrigation Scheme		11,670	..	..	..	..	..	..	..	..	..	..	..	..	11,570
Total Productive		32,45,907	35,341	29,094	17,269	..	7,051	..	..	3,090	1,508	380	23,091	858	33,61,873
Unproductive															
Total Unproductive		1,38,054	..	..	..	..	100	..	..	..	..	60	..	2,308	1,35,906
Total A.—Irrigation Works		33,83,961	35,341	29,094	17,269	..	7,151	..	..	3,090	1,508	440	23,091	3,166	34,97,779
Total Government of Rajasthan		33,83,961	35,341	29,094	17,269	..	7,151	..	..	3,090	1,508	440	23,091	3,166	34,97,779
Government of Saurashtra															
A.—Irrigation Works—															
Unproductive															
Ranghola Irrigation Scheme		39,107	..	..	..	..	..	..	..	..	..	..	..	..	39,107
Brahmani Irrigation Scheme		13,012	..	..	25,187	..	..	..	..	..	..	..	..	..	38,199
Moj Irrigation Scheme		471	..	..	..	..	..	..	..	..	..	..	..	..	471
Other Projects		42,630	..	..	..	..	..	..	..	..	..	..	..	..	42,630
Total Unproductive		95,220	..	..	25,187	..	..	..	..	..	..	..	..	..	1,20,407
Total A.—Irrigation Works		95,220	..	..	25,187	..	..	..	..	..	..	..	..	..	1,20,407
Total Government of Saurashtra		95,220	..	..	25,187	..	..	..	..	..	..	..	..	..	1,20,407
Government of Travancore-Cochin															
A.—Irrigation Works—															
Productive															
Kodayar Irrigation Project		..	2,05,697	..	..	..	84	..	..	..	..	372	1,619	875	2,06,897
Total Productive		..	2,05,697	..	..	..	84	..	..	..	..	372	1,619	875	2,06,897
Total A.—Irrigation Works		..	2,05,697	..	..	..	84	..	..	..	..	372	1,619	875	2,06,897
Total Government of Travancore-Cochin		..	2,05,697	..	..	..	84	..	..	..	..	372	1,619	875	2,06,897

C. and CC.—Irrigation, etc.

No. 33.—**DETAILED ACCOUNT** of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956.

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works —	CENTRAL GOVERNMENT						
	SAURASHTRA						
Productive	Total Productive	29,700	8,126	4,503	901	..	43,230
Unproductive	Total Unproductive	4,753	1,00,678	2,659	531	..	1,08,621
	Total Central Government	34,453	1,08,804	7,162	1,432	..	1,51,851
	Charged . . . . .						..
	Voted						1,51,851
A.—Irrigation Works—	STATE GOVERNMENT'S						
	GOVERNMENT OF AJMER						
Unproductive	Total Unproductive	4,40,436	1,70,710	58,738	3,037	..	6,72,921
	Total A.—Irrigation Works	4,40,436	1,70,710	58,738	3,037	..	6,72,921
	Total Government of Ajmer	4,40,436	1,70,710	58,738	3,037	..	6,72,921
	Charged . . . . .						..
	Voted						6,72,921
A.—Irrigation Works—	GOVERNMENT OF ANDHRA						
Productive	Godavari Delta System	38,049	29,58,808	4,02,585	14,689	..	34,14,131
	Krishna Delta System	63,590	25,83,764	3,81,325	5,981	..	30,34,660
	Other Projects . . . . .	..	50,363	6,372	—19	..	56,716
	Total Productive	1,01,639	55,92,935	7,90,282	20,651	..	65,05,507

Unproductive	Kurnool-Cuddapah Canal System including improvements	6,253	1,97,237	-18,458	-7,742	..	1,77,290
	Penner River Canals System	-901	3,64,470	81,937	1,152	..	4,46,658
	Other Projects	-2,438	4,01,283	42,379	676	..	4,41,900
	Total Unproductive	2,914	9,62,990	1,05,858	-5,914	..	10,65,848
Total A.—Irrigation Works		1,04,553	65,55,925	8,96,140	14,737	..	75,71,355
B.—Navigation, etc., Works— Unproductive	Buckingham Canal	202	1,81,932	34,943	577	..	2,17,654
	Total B.—Navigation, etc., Works.	202	1,81,932	34,943	577	..	2,17,654
	Total Government of Andhra	1,04,755	67,37,857	9,31,083	15,314	..	77,89,009
Charged							..
Voted							77,89,009
GOVERNMENT OF BIHAR							
A.—Irrigation Works— Productive	Sone Project	92,702	13,48,947	11,41,848	57,861	13,345	26,54,703
	Patna—Bakhtiarpur—Biharshariff—Ekangarsarai—Bihta Emergency Irrigation Scheme.	..	2,49,610	2,27,866	..	..	4,77,476
	300 Tube-wells in North Bihar	..	5,08,185	4,25,801	27,341	..	9,61,327
	350 Tube-wells under T.C.A. Programme	..	1,60,778	..	33	..	1,60,811
	Other Projects	..	6,18,879	1,71,634	..	..	7,90,513
	Total Productive	92,702	28,86,399	19,67,149	85,235	13,345	50,44,830
Unproductive	Tribeni Canal	..	4,46,673	2,44,108	12,003	54,646	7,57,430
	Dhaka Canal	..	43,132	24,810	675	..	68,617
	Sakri Canal	..	1,71,015	54,081	89	..	2,25,185
	Total Unproductive	..	6,60,820	3,22,999	12,767	54,646	10,51,232
Total A.—Irrigation Works		92,702	35,47,219	22,90,148	98,002	67,991	60,96,062
Total Government of Bihar		92,702	35,47,219	22,90,148	98,002	67,991	60,96,062
Charged							..
Voted							60,96,062

No. 33.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956.—contd.

Class of works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Deduct—Amount met from Sugar-cane Cess Fund	Charges in England	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BOMBAY								
A.—IRRIGATION WORKS—								
Productive	Nira Left Bank Canal and Shethphal Tank	31,384	1,26,809	62,266	3,152	..	15	2,23,626
	Kakrapur Weir and Canal	..	34,161	269	..	..	..	34,420
	Other Projects	96,163	43,509	89,976	2,371	..	24	2,32,043
	<i>Deduct—Expenditure met from Sugar-cane Cess Fund</i>	..	..	..	..	1,06,101	..	1,06,101
	Total Productive	1,27,547	2,04,469	1,52,511	5,523	1,06,101	39	3,83,988
Unproductive	Mutha Canal including Motaba Tank	1,717	85,321	3,45,238	1,741	..	17	4,34,034
	Nira Right Bank Canal	16,095	2,37,912	5,33,640	4,925	..	49	7,92,621
	Godavri Canal	25,937	1,78,074	4,13,789	4,077	..	40	6,21,917
	Pravara River Works	39,240	1,37,253	3,49,612	3,439	..	34	5,29,578
	Mahi Canal	..	22,104	3,659	442	..	2	26,207
	Ghatapraha Left Bank Canal	..	34,683	22,374	..	..	..	57,057
	Radhanagri Hydro-Electric Scheme	..	2,73,478	1,79,218	5,553	..	55	4,58,304
	Other Projects	2,20,638	9,21,147	7,01,218	22,514	..	221	18,65,738
	<i>Deduct—Expenditure met from Sugar-cane Cess Fund</i>	..	..	..	..	96,164	..	96,164
	TOTAL UNPRODUCTIVE	3,03,627	18,89,972	25,48,748	42,691	96,164	418	46,89,292
	Total A.—Irrigation Works	4,31,174	20,94,441	27,01,259	48,214	2,02,265	457	50,73,280

		4,31,174	20,94,441	27,01,259	48,214	2,02,266	457	50,73,280
TOTAL GOVERNMENT OF BOMBAY								
	Charged							..
	Voted							50,73,280
GOVERNMENT OF MADRAS								
A.—IRRIGATION WORKS—								
Productive	Cauvery Delta System	20,226	10,16,095	1,72,732	8,974	..	..	12,18,027
	Periyar System	—4,217	2,86,879	53,501	4,440	..	..	3,40,603
	Cauvery-Mettur Project	9,477	7,42,250	1,35,805	8,463	..	..	8,95,995
	Lower Coleroon Anicut System	—591	4,29,547	68,388	3,714	..	..	5,01,058
	Kattalai Scheme	1,494	93,231	18,419	820	..	..	1,13,964
	Other Projects	—8,932	3,56,787	65,195	4,160	..	..	4,17,210
	Total Productive	17,457	29,24,789	5,14,040	30,571	..	..	34,86,857
Unproductive	Lower Bhavani Project	9,395	3,29,930	84,458	8,936	..	..	4,32,719
	Malampuzha Project	..	23,611	499	..	..	..	24,110
	Other Projects	959	3,16,163	37,117	2,971	..	..	3,57,210
	Total Unproductive	10,354	6,69,704	1,22,074	11,907	..	..	8,14,039
Total A.—Irrigation Works		27,811	35,94,493	6,36,114	42,478	..	..	43,00,896
B.—NAVIGATION, ETC., WORKS—								
Unproductive	Buckingham Canal	2,527	1,84,052	10,613	1,459	..	..	1,98,651
	Other Projects	..	40,369	5,329	350	..	..	46,048
Total Unproductive		2,527	2,24,421	15,942	1,809	..	..	2,44,699
Total B.—Navigation, etc., Works		2,527	2,24,421	15,942	1,809	..	..	2,44,699
TOTAL GOVERNMENT OF MADRAS		30,338	38,18,914	6,52,056	44,287	..	..	45,45,595
	Charged							..
	Voted							45,45,595

No. 33.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st. March, 1956.—*contd.*

Class of works	State and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Provision for Depreciation	Renewals and Replacements	Charges in England	Deduct—Amount met from Depreciation Reserve Fund	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS—	GOVERNMENT OF ORISSA										
Unproductive	Orissa Canal Project	1,79,258	22,76,119	5,56,413	1,60,276	1,693	..	..	167	..	31,73,926
	Rushikulya System	7,096	5,06,046	39,670	19,549	..	..	..	22	..	5,72,383
	Total Unproductive	1,86,354	27,82,165	5,96,083	1,79,825	1,693	..	..	189	..	37,46,309
	Total A.—Irrigation Works	1,86,354	27,82,165	5,96,083	1,79,825	1,693	..	..	189	..	37,46,309
	TOTAL GOVERNMENT OF ORISSA	1,86,354	27,82,165	5,96,083	1,79,825	1,693	..	..	189	..	37,46,309
	Charged										..
	Voted										37,46,309
A.—IRRIGATION WORKS—	GOVERNMENT OF PUNJAB										
Productive	Upper Bari Doab Canal	90,549	40,88,428	17,08,457	18,598	..	..	..	—80	..	59,05,952
	Western Jumna Canal including extension scheme	58,008	18,00,990	23,72,975	9,624	..	..	..	—114	..	42,41,483
	Sirhind Canal	53,013	14,59,584	19,86,915	8,189	..	..	..	—51	..	35,07,650
	Sutlej Valley Project	15,334	7,65,495	4,73,266	1,902	..	..	..	—29	..	12,55,968
	Other Projects	293	3,49,724	7,04,466	2,62,098	..	3,95,968	6,151	—2	6,151	17,12,487
	Total Productive	2,17,137	84,64,221	72,46,079	3,00,411	..	3,95,968	6,151	—276	6,151	1,66,23,540

Unproductive	Total Unproductive	51	9,27,906	17,734	1,115	..	..	..	..	..	9,46,806	
	Total A.—Irrigation Works	2,17,188	93,92,127	72,63,813	3,01,526	..	3,95,968	6,151	—276	6,151	1,75,70,346	
	TOTAL GOVERNMENT OF PUNJAB	2,17,188	93,92,127	72,63,813	3,01,526	..	3,95,968	6,151	—276	6,151	1,75,70,346	
	Charged										..	
	Voted										1,75,70,346	
A.—IRRIGATION WORKS—	GOVERNMENT OF UTTAR PRADESH											
	Productive	Upper Ganga Canal	6,37,242	32,84,176	26,05,151	48,925	..	..	..	152	..	65,75,646
		Lower Ganga Canal	1,29,199	20,94,491	26,20,374	36,104	..	..	..	150	..	48,80,318
		Eastern Yamuna Canal	2,67,533	10,93,172	9,55,342	3,757	..	..	..	..	..	23,19,804
		Agra Canal	69,795	10,31,813	7,62,473	2,708	..	..	..	..	..	18,66,789
		Ramganga Canal	..	3,45,907	1,17,665	8,377	..	..	..	..	..	4,71,949
		State Tube-wells	27,287	44,73,075	41,78,352	1,34,229	..	14,64,050	27,91,032	310	27,91,032	1,03,27,303
		Other Projects	1,088	68,812	26,718	1,675	..	..	..	..	..	98,293
		Total Productive	11,32,144	1,23,91,446	1,12,66,075	2,85,775	..	14,64,050	27,91,032	612	27,91,032	2,65,40,102
		Carried over	11,32,144	1,23,91,446	1,12,66,075	2,85,775	..	14,64,050	27,91,032	612	27,91,032	2,65,40,102

No. 33—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st. March, 1956.—*contd.*

Class of works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Provision for Depreciation	Renewals and Replacements	Charges in England	Deduct—Amount met from Depreciation Reserve Fund	Total
	GOVERNMENT OF UTTAR PRADESH— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ps.	Rs.
A.—IRRIGATION WORKS—	Brought forward	11,32,144	1,23,91,446	1,12,66,075	2,85,775	14,64,050	27,91,032	612	27,91,032	2,65,40,102
Unproductive	Sarda Canal	1,04,638	27,73,573	39,14,621	19,597	..	..	200	..	68,12,629
	Ghagar and Garai Canal	48,850	1,92,119	38,578	1,690	..	..	..	..	2,81,287
	Betwa Canal	18,245	6,13,590	10,32,927	4,519	..	..	100	..	16,69,381
	Belan Canal	12,070	1,27,476	20,048	891	..	..	..	..	1,60,485
	Ken Canal	97,551	5,51,174	1,37,144	5,925	..	..	..	..	7,91,794
	Tube-well Schemes	11,441	39,43,594	3,89,214	1,79,176	7,01,426	451	50	451	52,24,901
	Kumaun and Garhwal Survey	..	94,700	10,031	1,379	..	..	..	..	1,06,110
	Lakes and Tanks	20,807	68,126	81,330	800	..	..	..	..	1,71,063
	Varanasi Canal	..	49,969	5,660	1,833	..	..	..	..	57,482
	Flood Scheme	..	32,242	1,34,266	120	..	..	..	..	1,66,628
	Other Projects	70,027	12,04,188	11,79,098	48,433	..	..	108	..	25,01,854
	Total Unproductive	3,83,629	96,50,751	69,42,937	2,64,363	7,01,426	451	458	451	1,79,43,564
	Total A.—Irrigation Works	15,15,773	2,20,42,197	1,82,09,012	5,50,138	21,65,476	27,91,483	1,070	27,91,483	4,44,83,666
	Total Government of Uttar Pradesh	15,15,773	2,20,42,197	1,82,09,012	5,50,138	21,65,476	27,91,483	1,070	27,91,483	4,44,83,666
	Charged									..
	Voted									4,44,83,666
A.—Irrigation Works—	GOVERNMENT OF WEST BENGAL									
Unproductive	Damodar Canal	3,992	3,05,481	3,01,768	14,312	..	..	40	..	6,25,593
	Midnapore Canal	—13	5,64,357	2,29,132	23,174	..	..	66	..	8,16,716

	Bakraswar Irrigation Scheme	..	12,479	8,887	925	..	..	256	..	22,547
	Total A.—Irrigation Works	3,979	8,82,317	5,39,787	38,411	..	..	362	..	14,64,856
B.—NAVIGATION, ETC., WORKS—										
Productive	Total Productive	..	51,554	5,958	510	..	..	95	..	58,117
Unproductive	Hijli Tidal Canal	..	52,567	27,860	2,217	..	..	6	..	82,650
	Calcutta and Eastern Canals	7,860	3,43,271	1,41,394	13,815	..	..	47	..	5,06,387
	Other Projects	..	29,915	11,777	1,175	..	..	4	..	42,871
	Total Unproductive	7,860	4,25,753	1,81,031	17,207	..	..	57	..	6,31,908
	Total B.—Navigation, etc., Works	7,860	4,77,307	1,86,989	17,717	..	..	152	..	6,90,025
	TOTAL GOVERNMENT OF WEST BENGAL	11,839	13,59,624	7,26,776	56,128	..	..	514	..	21,54,881
	Charged									..
	Voted									21,54,881
A.—IRRIGATION WORKS—										
GOVERNMENT OF HYDERABAD										
Productive	Nizamsagar Project	..	5,29,498	2,04,424	2,039	..	..	..	..	7,35,961
	Other Projects	..	3,24,357	92,880	2,153	..	..	..	..	4,19,390
	Total Productive	..	8,53,855	2,97,304	4,192	..	..	..	..	11,55,351
Unproductive	Manair Project	..	21,638	9,469	756	..	..	..	..	31,863
	Bendsura Project	..	18,356	431	131	..	..	..	..	18,918
	Koilsagar Project	..	23,107	1,759	164	..	..	..	..	25,030
	Other Projects	..	23,670	6,136	139	..	..	..	..	29,945
	Total Unproductive	..	86,771	17,795	1,190	..	..	..	..	1,05,756
	Total A.—Irrigation Works	..	9,40,626	3,15,099	5,382	..	..	..	..	12,61,107
	TOTAL GOVERNMENT OF HYDERABAD	..	9,40,626	3,15,099	5,382	..	..	..	..	12,61,107
	Charged									..
	Voted									12,61,107

No. 33.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—concl'd.

Class of works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Charges in England	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MYSORE								
A.—Irrigation Works—								
Unproductive	Chamarajsagar and Water Works	63	15,59,155	3,32,576	8,474	..	..	19,00,268
	Kriahnarajsagar Works . . . . .	..	9,84,141	2,09,968	5,350	..	34	11,99,493
	Other Projects	4,865	4,78,617	1,02,081	2,602	..	..	5,88,165
	Total Unproductive	4,928	30,21,913	6,44,625	16,426	..	34	36,87,926
	Total A.—Irrigation Works	4,928	30,21,913	6,44,625	16,426	..	34	36,87,926
	TOTAL GOVERNMENT OF MYSORE	4,928	30,21,913	6,44,625	16,426	..	34	36,87,926
	Charged . . . . .							..
	Voted							36,87,926
GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION								
A.—Irrigation Works—								
Productive	Total Productive	2,48,560	22,95,880	16,56,819	12,566	—51,424	..	41,62,401
	Total A.—Irrigation Works	2,48,560	22,95,880	16,56,819	12,566	—51,424	..	41,62,401
	TOTAL GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION	2,48,560	22,95,880	16,56,819	12,566	—51,424	..	41,62,401
	Charged . . . . .							..
	Voted							41,62,401
GOVERNMENT OF RAJASTHAN								
A.—Irrigation Works—								
Productive	Gang Canal	85,008	10,20,774	91,648	3,970	..	..	12,01,396

A.—Irrigation Works

Unproductive

Lift Irrigation Scheme . . . . .	..	30,726	1,748	139	..	..	32,613
Total Productive	85,008	10,51,500	93,394	4,109	..	..	12,34,011
Total Unproductive . . . . .	..	81,296	13,196	132	..	..	44,624
Total A.—Irrigation Works	85,008	10,82,796	1,06,590	4,241	..	..	12,78,635
TOTAL GOVERNMENT OF RAJASTHAN	85,008	10,82,796	1,06,590	4,241	..	..	12,78,635
Charged . . . . .							..
Voted							12,78,635
GOVERNMENT OF SAURASHTRA							
Ranghola Irrigation Scheme . . . . .	..	32,120	1,605	161	..	..	33,886
Brahmani Irrigation Scheme . . . . .	..	32,440	1,625	162	..	..	34,227
Moj Irrigation Scheme . . . . .	..	6,684	334	34	..	..	7,052
Other Projects . . . . .	..	30,421	1,521	152	..	..	32,094
Total Unproductive . . . . .	..	1,01,665	5,085	509	..	..	1,07,259
Total A.—Irrigation Works . . . . .	..	1,01,665	5,085	509	..	..	1,07,259
TOTAL GOVERNMENT OF SAURASHTRA . . . . .	..	1,01,665	5,085	509	..	..	1,07,259
Charged . . . . .							..
Voted							1,07,259
GOVERNMENT OF TRAVANCORE-COCHIN							
Kodayar Irrigation Project	3,81,685	1,68,182	24,926	10,000	..	..	5,84,793
Total Productive	3,81,685	1,68,182	24,926	10,000	..	..	5,84,793
TOTAL A.—Irrigation Works	3,81,685	1,68,182	24,926	10,000	..	..	5,84,793
TOTAL GOVERNMENT OF TRAVANCORE-COCHIN	3,81,685	1,68,182	24,926	10,000	..	..	5,84,793
Charged . . . . .							..
Voted							5,84,793

No. 34.—DETAILED ACCOUNT OF RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT, FOR THE YEAR ENDED 31st MARCH, 1956.

	Water Rates	Owners' rates	Water supply of Towns	Sales of Water	Plantations	Other canal produce	Navigation	Rents	Fines	Recoveries of expenditure	Miscellaneous	Land Revenue due to Works	Loss or gain by exchange	Receipts in England	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT																
Saurashtra																
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	5,052	7,864	..	..	..	..	12,916
Assam																
A.—Irrigation Works . . . . .	..	..	11,133	..	..	..	..	..	2,949	11	..	..	..	..	..	14,093
TOTAL CENTRAL GOVERNMENT . . . . .	..	..	11,133	..	..	..	..	..	2,949	5,063	7,864	..	..	..	..	27,009
STATE GOVERNMENTS																
Government of Bhopal																
A.—Irrigation Works	64,487	..	..	..	..	..	..	..	..	..	912	..	..	..	..	65,399
Total	64,487	..	..	..	..	..	..	..	..	..	912	..	..	..	..	65,399
Government of Coorg																
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	77,535	1,70,490	..	..	..	8	2,48,017
Total . . . . .	..	..	..	..	..	..	..	..	..	77,535	1,70,490	..	..	..	8	2,48,017
Government of Delhi																
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	779	..	..	..	779
B.—Navigation, etc., Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	4,356	..	..	..	4,356
Total . . . . .	..	..	..	..	..	..	..	..	..	..	..	5,135	..	..	..	5,135
Government of Vindhya Pradesh																
A.—Irrigation Works	55,536	..	..	49	..	..	..	..	1,409	1,882	18,063	..	..	..	25	76,914
Total	55,536	..	..	49	..	..	..	..	1,409	1,882	18,063	..	..	..	25	76,914

Government of Andhra																
A.—Irrigation Works	72	..	..	13,073	31	2,139	..	765	681	9,536	16,719	..	..	..	281	42,735
B.—Navigation, etc., Works	..	..	..	4,909	6,185	..	10,624	16	..	5,218	..	..	..	..	27	26,925
Total	72	..	..	17,982	6,216	2,139	10,624	781	681	14,754	16,719	..	..	..	308	69,660
Government of Assam																
B.—Navigation, etc., Works	..	..	..	..	..	..	..	2,390	..	2,532	27,409	..	..	..	245	32,086
Total	..	..	..	..	..	..	..	2,390	..	2,532	27,409	..	..	..	245	32,086
Government of Bihar																
A.—Irrigation Works	97,772	..	..	..	21	..	..	1	..	8,39,887	18,08,950	..	..	..	2,560	27,44,071
B.—Navigation, etc., Works	..	..	..	..	593	..	..	39	..	2,389	70,717	..	..	..	1,100	72,638
Total	97,772	..	..	..	614	..	..	40	..	8,42,276	18,79,667	..	..	..	3,660	28,16,709
Government of Bombay																
A.—Irrigation Works	8,29,086	..	744	3,208	..	11,570	..	3,264	..	18,792	7,52,179	7,30,226	..	..	9,775	23,39,294
Total	8,29,086	..	744	3,208	..	11,570	..	3,264	..	18,792	7,52,179	7,30,226	..	..	9,775	23,39,294
Government of Madhya Pradesh																
A.—Irrigation Works	21,15,584	..	..	1,71,553	..	42,488	..	20,740	3,242	68	1,58,198	..	..	..	5,199	25,06,674
Total	21,15,584	..	..	1,71,553	..	42,488	..	20,740	3,242	68	1,58,198	..	..	..	5,199	25,06,674
Government of Madras																
A.—Irrigation Works	6,936	..	532	21,381	11,116	4,638	545	5,410	308	19,187	54,247	89,26,379	..	..	913	90,49,766
B.—Navigation, etc., Works	..	..	..	30,766	22,247	4,524	56,766	1,427	..	912	2,088	..	..	..	397	1,18,333
Total	6,936	..	532	52,147	33,363	9,162	57,311	6,837	308	20,099	56,335	89,26,379	..	..	1,310	91,68,099
Government of Orissa																
A.—Irrigation Works	..	1,32,371	..	..	..	..	1,008	154	..	13,187	49,077	..	..	..	612	1,95,185
B.—Navigation, etc., Works	..	..	..	..	..	..	1,867	56	..	..	4,081	..	..	..	..	6,004
Total	..	1,32,371	..	..	..	..	2,875	210	..	13,187	53,158	..	..	..	612	2,01,189
Government of Punjab																
A.—Irrigation Works	988	..	..	..	..	..	..	..	..	..	21,221	..	34	19,668	..	41,911
B.—Navigation, etc., Works	36,590	..	..	..	..	..	..	1,081	..	..	25,829	..	..	..	70	63,430
Total	37,578	..	..	..	..	..	..	1,081	..	..	47,050	..	34	19,668	70	1,05,341

No. 34.—DETAILED ACCOUNT of RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1956—concl'd.

	Water rates	Ownes' Rates	Water supply of Towns	Sales of Water	Plantations	Other canal produce	Water—power	Navigation	Rents	Fines	Recoveries of expenditure	Miscellaneous	Land Revenue due to Works	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Uttar Pradesh															
A.—Irrigation Works . . . . .	..	..	..	14,088	..	1,728	..	..	18,724	137	1,263	2,51,918	..	..	2,87,858
Total . . . . .	..	..	..	14,088	..	1,728	..	..	18,724	137	1,263	2,51,918	..	..	2,87,858
Government of West Bengal															
A.—Irrigation Works	46,097	..	..	..	..	..	..	..	..	..	..	1,742	..	..	47,839
B.—Navigation, etc., Works . . . . .	..	..	..	..	55	4,264	..	34,747	19,412	3	18,162	3,45,287	..	435	4,21,495
Total	46,097	..	..	..	55	4,264	..	34,747	19,412	3	18,162	3,47,029	..	435	4,69,334
Government of Hyderabad															
A.—Irrigation Works . . . . .	..	..	..	..	36	537	..	..	5,592	6,750	86,201	1,49,408	..	..	2,48,524
Total . . . . .	..	..	..	..	36	537	..	..	5,592	6,750	86,201	1,49,408	..	..	2,48,524
Government of Madhya Bharat															
A.—Irrigation Works	11,39,931	..	38,542	..	406	4,013	..	..	..	2,049	5,102	26,531	..	1,330	12,15,244
Total	11,39,931	..	38,542	..	406	4,013	..	..	..	2,049	5,102	26,531	..	1,330	12,15,244

Government of Mysore															
B.—Navigation, etc., Works	..	..	..	..	..	..	..	..	171	..	752	664	..	..	1,587
Total	..	..	..	..	..	..	..	..	171	..	752	664	..	..	1,587
Government of Rajasthan															
A.—Irrigation Works	5,73,591	5,364	..	73,878	8,520	36,082	17	..	1,918	20,187	18,190	74,501	..	3,058	8,09,190
Total	5,73,591	5,364	..	73,878	8,520	36,082	17	..	1,918	20,187	18,190	74,501	..	3,058	8,09,190
Government of Saurashtra															
A.—Irrigation Works	1,86,821	..	..	1,484	..	1,381	..	..	..	..	8	1,50,290	50,000	1,533	3,88,451
Total	1,86,821	..	..	1,484	..	1,381	..	..	..	..	8	1,50,290	50,000	1,533	3,88,451
Government of Travancore-Cochin															
A.—Irrigation Works	..	20,125	..	..	..	..	..	..	2,923	..	1,210	2,73,063	..	109	2,97,212
B.—Navigation, etc., Works	..	..	..	..	..	..	..	3,29,325	..	..	..	..	..	..	3,29,325
Total	..	20,125	..	..	..	..	..	3,29,325	2,923	..	1,210	2,73,063	..	109	6,26,537

C and CC.—Irrigation, etc.

Details	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	-Rs.	Rs.
A.—IRRIGATION WORKS—														
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—														
Works	..	..	..	3,23,390	..	..	39,404	63	..	31,90,557	14,12,538	28,174	6,996	50,01,122
Extensions and Improvements	..	..	32,228	..	..	..	1,57,507	14,632	..	13,501	1,71,298	743	99,411	4,89,320
Maintenance and Repairs	..	..	1,41,384	5,542	..	..	1,46,621	57,28,320	..	71,900	9,80,160	14,63,346	93,33,185	1,78,70,458
Establishment	..	..	..	..	..	..	..	6,77,074	..	1,76,282	13,80,996	14,31,690	9,89,204	46,55,246
Tools and Plant	..	..	6,272	..	..	..	2,87,741	6,974	..	-43,652	48,946	33,089	1,02,738	4,42,108
Suspense	..	..	..	..	..	..	-3,41,586	..	..	-53,357	..	..	..	-3,94,943
Grants-in-aid	..	..	..	..	..	..	..	..	..	..	..	..	1,318	1,318
Development Schemes	..	..	3,80,349	..	..	..	..	..	..	..	..	6,52,467	..	10,32,816
Projects under the Private Irrigation Works Act.	..	..	..	..	..	..	..	..	..	90,94,318	..	..	..	90,94,318
Charges in England	..	..	..	..	..	..	..	..	..	..	245	..	..	245
Deduct—Expenditure met from Sugar-cane Cess Fund	..	..	..	..	..	..	..	..	..	..	-4,82,012	..	..	-4,82,012
Total	..	..	5,60,233	3,28,932	..	..	2,89,687	64,27,063	..	1,24,49,549	35,12,171	36,09,509	1,05,32,852	3,77,09,996
Miscellaneous Expenditure—														
Establishment	-13,769	27	..	1,51,672	..	..	2,60,788	3,11,039	..	..	2,36,719	1,57,156	3,51,191	14,54,823
Tools and Plant	-8,527	2	..	3,03,281	..	..	..	14,156	..	..	24,701	2,796	40,358	3,76,765
Other charges	401	172	..	..	..	..	..	1,96,637	..	15,04,752	12,72,947	1,85,699	5,39,418	37,00,026
Grants-in-aid	19,500	..	..	..	..	..	..	460	..	..	7,500	5,000	10,000	42,460
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Suspense	22,428	..	..	..	..	..	..	-18,934	..	..	..	..	-20,605	-17,111
Charges in England	..	..	..	..	..	..	..	..	..	..	124	..	234	358
Total	20,033	201	..	4,54,953	..	..	2,60,788	5,03,358	..	15,04,752	15,41,991	3,50,651	9,20,594	55,57,321
TOTAL A.—IRRIGATION WORKS	20,033	201	5,60,233	7,83,885	..	..	5,50,475	69,30,421	..	1,39,54,301	50,54,162	39,60,160	1,14,53,446	4,32,67,317

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—														
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—														
Works	3,565	..	..	..	..	..	..	..	6,68,226	..	2,82,619	1,38,618	..	10,93,028
Extensions and Improvements .	..	..	..	..	13,214	..	..	..	..	..	1,045	..	15,747	30,006
Maintenance and Repairs . . .	1,25,253	..	..	..	3,720	..	..	13,16,698	10,62,341	3,69,310	1,85,871	..	3,20,935	33,84,128
Establishment . . . . .	..	..	..	..	558	..	..	1,17,221	1,30,572	44,198	76,482	72,629	43,203	4,84,863
Tools and Plant . . . . .	..	..	..	..	37	..	..	5,901	9,901	687	9,242	7,865	4,329	37,962
Suspense . . . . .	..	..	..	..	..	..	..	..	-64,023	..	..	..	..	-64,023
Development Schemes . . . . .	..	..	..	..	..	..	..	..	2,21,806	..	..	..	..	2,21,806
Charges in England . . . . .	..	..	..	..	..	..	..	..	..	..	46	..	..	46
Total	1,28,818	..	..	..	17,629	..	..	14,39,820	20,28,823	4,14,195	5,55,305	2,19,112	3,84,214	51,87,816
Miscellaneous Expenditure—														
Establishment	16,712	..	..	..	4,613	..	..	234	..	..	1,760	..	..	23,319
Tools and Plant . . . . .	..	..	..	..	333	..	..	13	..	..	213	..	..	559
Other charges . . . . .	..	..	..	..	17,533	..	..	2,741	..	21,028	10,648	..	..	51,950
Grants-in-aid . . . . .	..	..	..	..	..	..	..	..	2,500	7,500	..	..	..	10,000
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England . . . . .	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Total	16,712	..	..	..	22,479	..	..	2,988	2,500	28,528	12,622	..	..	85,829
TOTAL B.—NAVIGATION, ETC., WORKS.	1,45,530	..	..	..	40,008	..	..	14,42,808	20,31,323	4,42,723	5,67,927	2,19,112	3,84,214	52,73,645
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT														
	1,65,563	201	5,60,233	7,83,885	40,008	..	5,50,475	83,73,229	20,31,323	1,43,97,024	56,22,089	41,79,272	1,18,37,660	4,85,40,962
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	1,65,563	201	5,60,233	7,83,885	40,008	..	5,50,475	83,73,229	20,31,323	1,43,97,024	56,22,089	41,79,272	1,18,37,660	4,85,40,962

Details	Brought forward	STATE GOVERNMENTS											Total Central and State Governments
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS—													
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—													
Works	50,01,122	..	5,111	..	52,711	5,97,645	..	13,56,132	..	11,248	5,16,183	..	75,40,152
Extensions and Improvements	4,89,320	2,767	..	2,05,149	..	..	173	..	..	2,77,751	61,148	..	10,36,308
Maintenance and Repairs	1,78,70,458	2,21,733	14,787	8,47,026	28,654	14,18,461	8,46,719	17,48,699	..	17,65,920	1,86,335	..	2,49,48,792
Establishment	46,55,246	40,236	2,067	8,46,852	40,870	4,23,762	8,45,174	5,37,780	..	2,34,628	1,07,673	..	77,34,288
Tools and Plant	4,42,108	12,530	45	58,223	1,873	13,591	1,35,821	99,030	..	9,727	10,767	..	7,83,715
Suspense	-3,94,943	..	..	-62,439	..	6,436	..	..	..	1,99,648	..	..	-2,51,298
Grants-in-aid	1,318	..	..	..	..	..	..	..	..	..	..	..	1,318
Development Schemes	10,32,816	7,23,103	..	..	2,44,869	54,156	49,45,682	16,59,490	..	-126	14,13,435	..	1,00,73,425
Projects under the Private Irrigation Works Act	90,94,318	..	..	..	..	..	..	..	..	..	..	..	90,94,318
Charges in England	245	52	..	718	68	..	..	..	..	..	..	..	1,083
Deduct—Expenditure met from Sugar-cane Cess Fund	-4,82,012	..	..	..	..	..	..	..	..	..	..	..	-4,82,012
Total	3,77,09,996	10,00,421	22,010	18,95,529	3,69,045	25,14,051	67,73,569	54,01,131	..	24,98,796	22,95,541	..	6,04,80,089
Miscellaneous Expenditure—													
Establishment	14,54,823	..	1,72,443	12,97,181	24,146	1,98,346	..	..	82,986	61,405	7,496	16,070	33,14,896
Tools and Plant	3,76,765	..	7,327	1,30,705	45,522	..	..	..	..	944	187	..	5,61,450
Other charges	37,00,026	..	1,86,032	6,05,872	2,15,013	..	..	..	1,371	59,612	37,960	16,349	48,22,235
Grants-in-aid	42,460	6,234	12,500	29,40,695	..	..	..	3,00,000	7,500	7,500	14,77,212	..	47,94,101
Development Schemes . . . . .	..	..	..	..	3,46,881	..	..	..	36,827	..	..	79,10,367	82,94,075
Suspense	-17,111	..	-3,463	59,670	-12,123	..	..	..	..	..	..	..	26,973
Charges in England	358	..	..	200	605	..	..	..	..	..	..	..	1,163
Total	55,57,321	6,234	3,74,839	50,34,323	6,20,044	1,98,346	..	3,00,000	1,28,684	1,29,461	15,22,855	79,42,786	2,18,14,893
TOTAL A.—IRRIGATION WORKS	4,32,67,317	10,06,655	3,96,849	69,29,852	9,89,089	27,12,397	67,73,569	57,01,131	1,28,684	26,28,257	38,18,396	79,42,786	8,22,94,982

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS--

WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—

Works	10,93,028	..	5,21,278	..	1,73,189	..	..	..	..	..	120	..	17,87,615
Extensions and Improvements	30,006	2,08,802	78,874	—3,948	48,745	..	..	..	..	..	2,92,097	..	6,54,576
Maintenance and Repairs	33,84,128	14,23,196	5,07,340	1,990	67,32,330	..	..	..	..	..	46,577	..	1,20,95,561
Establishment	4,84,863	1,02,386	5,70,383	..	17,14,453	..	..	..	..	..	92,668	..	29,64,753
Tools and Plant	37,962	70,927	19,972	..	2,59,250	..	..	..	..	..	9,267	..	3,97,378
Suspense	—64,023	..	—1,35,818	..	70,160	..	..	..	..	..	..	..	—1,29,681
Development Schemes	2,21,806	..	..	..	8,88,204	..	..	..	7,452	..	15,12,819	..	26,30,281
Charges in England	46	81	—21	..	1,039	..	..	..	..	..	..	..	1,145
Total	51,87,816	18,05,392	15,62,008	—1,958	98,87,370	..	..	..	7,452	..	19,53,548	..	2,04,01,628
Miscellaneous Expenditure—													
Establishment	23,319	..	..	..	9,08,708	..	..	..	..	..	..	83,195	10,15,222
Tools and Plant	559	..	..	..	56,955	..	..	..	..	..	..	..	57,514
Other charges	51,950	..	..	..	1,16,91,553	..	..	..	..	..	..	..	1,17,43,503
Grants-in-aid	10,000	5,08,942	..	1,00,000	17,746	..	..	..	..	..	..	..	6,36,688
Development Schemes . . . . .	..	..	..	..	2,21,883	..	..	..	..	..	..	..	2,21,883
Charges in England	1	..	..	..	531	..	..	..	..	..	..	..	532
Total	85,829	5,08,942	..	1,00,000	1,28,97,376	..	..	..	..	..	..	83,195	1,36,75,342
TOTAL B.—NAVIGATION, ETC., WORKS	52,73,645	23,14,334	15,62,008	98,042	2,27,84,746	..	..	..	7,452	..	19,53,548	83,195	3,40,76,970
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT	4,85,40,962	33,20,989	19,58,857	70,27,894	2,37,73,835	27,12,397	67,73,569	57,01,131	1,36,136	26,28,257	57,71,944	80,26,981	11,63,71,952
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	4,85,40,962	33,20,989	19,58,857	70,27,894	2,37,73,835	27,12,397	67,73,569	57,01,131	1,36,136	26,28,257	57,71,944	80,26,981	11,63,71,952



FINANCE AND REVENUE ACCOUNTS, 1955-56

Sections D. and DD.—Posts and Telegraphs

CAPITAL AND REVENUE ACCOUNTS

						Rs.
				Revenue Account.	{ Net Receipts	5,65,31,994
					{ Interest.	2,18,00,736
Capital Account.	{ Within the Revenue Account.	Nil.		Renewals Reserve Fund	{ Credits	1,35,00,000
	{ Outside the Revenue Account.	9,03,24,779			{ Debits.	98,54,482
				Telephone Development Fund.	{ Credits	71,56,889
					{ Debits.	27,49,606

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditur
				Rs.	Rs.	Rs.
Capital Account	37	Detailed Account of Capital Outlay.	286	Rs.		9,03,24,779
Revenue Account	36	Detailed Account of Profit or Loss.	285	3,47,31,258		
	38	Detailed Account of Postage and Message Revenue.	289		31,03,53,954	
	38-A	Detailed Account of Miscellaneous Revenue.	290		19,63,83,672	
		Total Gross Receipts	290		50,67,37,626	
	39	Detailed Account of Working Expenses.	291		45,02,05,632	
		Net Receipts			5,65,31,994	
Interest	36	Interest on Capital	285			(a) 2,18,00,736
		Total Revenue Account			5,65,31,994	2,18,00,736
					Receipts Rs.	Disbursements Rs.
Renewals Reserve Fund	40	Appropriation to Renewals Reseve Fund.	292		1,35,00,000	
	40	Appropriation from Renewals Reserve Fund.	292			98,54,482
Telephone Development Fund.	40-A	Appropriation to Telephone Development Fund.	292		71,56,889	
	40-A	Appropriation from Telephone Development Fund.	292			27,49,606

(a) Differs from the corresponding amount credited under "22-Interest on Debt and Other Obligations" by Rs. 2,52,699 representing interest on outlay on Capital Works during the period of construction debited to other Departments.

Sections D and DD—Posts and Telegraphs

CAPITAL AND REVENUE ACCOUNTS—GENERAL

Included in this Section are the accounts of the Indian Posts and Telegraphs Department which supplies Postal, Telegraphs, Wireless and Telephone services in India. As India is one of the parties to the international agreements and conventions on Postal and Telegraph matters, the departmental organisation of mail and telegraph lines, etc., forms one of the units that together make up the international communications of the world.

CAPITAL ACCOUNT

2. A commercial system of accounts was introduced in the Indian Posts and Telegraphs Department with effect from 1925-26. The Block Account was prepared after valuing the assets then in service, whether originally created out of Revenue or out of Loan funds, on the basis of their expected lives. Thereafter, Capital is being debited with the cost of construction of new assets. In 1931, the effective lives of the assets as assumed in 1925 were reconsidered and in most cases the periods of effective lives were enhanced. Accordingly, with effect from 1st April 1933, the Block Account was reconstituted after revaluing all the assets as on 1st April, 1925 on the basis of valuation as determined in 1931. It was also decided that in the case of replacement works, the portion representing the excess cost over the original cost should be treated as fresh capital outlay. This was, however, modified with effect from 1st April, 1936, from which date the Renewals Reserve Fund (described in para 3 below) met the cost of all replacements, irrespective of their being higher or lower than the original cost. On the partition of the country on the 15th August, 1947, the Indian share of Capital outlay to the end of the pre-partition period under each category of assets was worked out in accordance with the percentages fixed by Government. After taking into account India's share so worked out, the total progressive interest bearing Capital outlay stood at Rs. 35,71,45,260 on 31st March, 1948. Since the assets were taken over by either Government according to their physical location it is doubtful whether the book values are represented by the actual existence at present of corresponding assets under various categories. An inventory of the assets of the department has been compiled from the lists furnished by the Units from their records. The question of actual physical stock taking and detailed valuation of the entire assets is under consideration.

The total progressive interest bearing Capital stands at Rs. 90,31,01,479 on 31st March, 1956 (vide account No. 37).

RENEWALS RESERVE FUND

3. Consequent on the introduction of the commercial system of accounting with effect from 1st April, 1925 a Depreciation Reserve Fund was instituted, to which contributions were made on a Sinking Fund plan. This Fund bore the cost of replacements to the extent of the depreciation accruing after 1st April, 1925 only. In 1931, it was decided that the contribution to the Depreciation Reserve Fund should be calculated on the straight line method with effect from 1st April, 1933 but the amount by which the closing balance in the Fund on 31st March, 1933 fell short of the balance that would have been there had the contribution from 1st April, 1925 been made on the straight line method, was treated as a debt to be repaid to the Fund by the Department out of future profits. The Fund also bore the whole cost of renewals and replacements except the portion representing the excess cost of replacement over the original cost which was treated as fresh Capital outlay. With effect from 1st April, 1936, the Depreciation Reserve Fund was renamed as Renewals Reserve Fund, contributions to which were not made on the basis of the probable effective lives but on broader considerations such as the amount likely to be required for rehabilitation of assets and the amount of capital at charge. The new Reserve is designed to bear the cost of all replacements (irrespective of their being higher or lower than the original cost) and of assets sold, abandoned or otherwise disposed of. In view of the large accumulations in the Fund, it was not considered necessary to retain the obligations that the Department should make good from future surpluses the difference between the balance which should have been at the credit of the old Depreciation Reserve Fund under the straight line method of depreciation and the actual balance on 1st April, 1933.

The annual contribution to the Renewals Reserve Fund for the first five years was fixed at Rs. 25 lakhs per annum. This was reduced as a result of the separation of Burma and Aden. The position was, however, reviewed again in 1940 and the contribution was again fixed at Rs. 25 lakhs per annum with effect from 1941-42. Additional contributions were also made from time to time due to the heavy programme of capital works undertaken for the development of Telegraph and Telephone communications during the war. In view of the acquisition of the Licensed Telephone systems at Calcutta, Bombay and Madras during 1943-44, further contributions are also being made from that year onwards. The total contributions made upto 14th August, 1947 on account of the acquisition of the Telephone systems amounted to Rs. 96,28,600. For the post-partition period, the contribution for the Posts and Telegraphs assets (other than those relating to the Telephone systems at Calcutta, Bombay and Madras) was fixed at Rs. 38,96,000, while the contribution for the aforesaid systems was fixed at Rs. 13,07,400.

For the year 1955-56, the contribution for the Posts and Telegraphs assets (including those relating to the Telephone systems at Calcutta, Bombay and Madras) has been fixed at Rs. 1,35,00,000.

SYSTEM OF ACCOUNTING CAPITAL OUTLAY AND EXPENDITURE MET FROM THE RENEWALS RESERVE FUND

4. All capital outlay, including the amount met from the Renewals Reserve, is recorded in the first instance under the Capital major head "69-Capital Outlay on Posts and Telegraphs" outside the Revenue Account, the portion met from the Renewals Reserve Fund being subsequently deducted to arrive at the net interest bearing capital outlay. All expenditure on Postal buildings was debited to Revenue upto the accounts for 1945-46. The portion of capital expenditure which the Government of India decided in each year to meet from Revenue was deducted in lump and transferred to a Capital major head within the Revenue Section of the account. With effect from 1st April, 1946, this arrangement has been held in abeyance, and the expenditure on Postal buildings continues to be recorded under the major head "69-Capital Outlay on Posts and Telegraphs outside the Revenue Account".

TELEPHONE DEVELOPMENT FUND

5. A Telephone Development Fund was constituted from 1st April, 1938, to finance Telephone Projects, including telegraph line works required primarily for telephone development. For this purpose, a sum of Rs. 2½ crores, the estimated cost of telephone works for a period of 5 years beginning with the year 1938-39, was provided under "69—Capital Outlay on Posts and Telegraphs—Amount appropriated to the Telephone Development Fund." This amount was transferred to a new major head "Telephone Development Fund" under "S-Deposits and Advances—Part II—Deposits not bearing interest—B—Reserve Funds". Expenditure on Telephone projects during a year was initially booked under the capital head "69" and

at the end of the year was transferred to the "Telephone Development Fund". The expenditure so transferred was, however, included in the total interest-bearing capital outlay of the Department. The Posts and Telegraphs Department did not pay interest on the amount appropriated to the Fund, nor did it receive interest on the unutilised balances of the Fund. A further sum of Rs. 4½ crores was appropriated to this Fund in 1940-41 for payment to the Government Telephone Board formed for the purpose of acquiring the shares of the Telephone Companies at Calcutta, Bombay and Madras. The intention was to amalgamate the assets acquired by the Board with the Posts and Telegraphs assets in 1943 and the Board was an interim device to secure earlier possession. Consequent on the inauguration of the Tele-communication Development Scheme (vide para 6 below) the Telephone Development Fund ceased to exist from 1943-44 and the unspent balance in that Fund on 31st March 1943, lapsed.

With a view to facilitating telephone expansion, which would not have been ordinarily possible owing to financial stringency, a scheme known as "Own Your Own Telephone Scheme" was introduced in December, 1949. Under this scheme advance rentals at the rate of Rs. 2,500 per connection in Bombay and Calcutta and Rs. 2,000 in other places are realised from the subscribers to cover the Capital expenditure to be incurred by the Department on the telephone connections. The advance rentals thus realised are credited to Revenue Receipts while a Reserve Fund called "Telephone Development Fund" is created by making an annual contribution of an equivalent amount, which is a charge to Working Expenses. The expenditure incurred is initially booked under "69-A—Capital Outlay" and transferred to the "Telephone Development Fund" at the end of the year. As the balance left in the Fund will remain merged in the General Revenues, as in the case of Renewals Reserve Fund balances, interest is paid to the Department which is credited to Revenues of the Department. For the year 1955-56, the contribution to the "Telephone Development Fund" was Rs. 71,56,889 (vide Statement No. 40-A showing appropriation to and from Telephone Development Fund).

TELE-COMMUNICATION DEVELOPMENT FUND

6. During the World War II, a Tele-communication Development Scheme was approved by the Government of India for the development of Telegraph and Telephone communications in India, to meet both Civil and Defence requirements. The scheme was finally approved at a revised cost of Rs. 14.39 crores. Outlay on all works sanctioned under the Scheme including the outlay on works which were wholly Defence or which were treated as combined Defence and Posts and Telegraphs works was in the first instance recorded as outlay of the Posts and Telegraphs Department and the portion relating to the Defence Department's requirements was subsequently transferred to that Department. In the case of combined works, the ratio in which the expenditure should be charged to the Defence Department was based on the broad consideration of the manner in which the assets were utilised. The Tele-communication Development Scheme was wound up on 31st March, 1947 and the surplus assets of the Defence Department constructed under the Scheme were acquired by the Posts and Telegraphs Department on payment of Rs. 4,55,19,393, the purchase price being fixed at 60 per cent of the cost of main net work of assets and 17½ per cent of the Regional portion of assets.

FAIR PRICE SHOPS

7. A new sub-major head "Fair Price Shops" was opened with effect from 1943-44 under the major head "69-Capital outlay on Posts and Telegraphs", in order to account for transactions connected with the running of grain shops and other schemes for the supply of food-grains etc., to the Posts and Telegraphs staff. The expenditure recorded under this sub-major head is included in the total interest bearing capital outlay of the Department and interest thereon is paid to General Revenues in the same manner as in the case of other capital outlay of the Department.

REVENUE ACCOUNT

8. The major portion of the receipts of the Department is derived from postage and message revenue which accrues chiefly from sale of stamps. The other important sources of revenue are commission on money orders and Indian Postal Orders, rent of wires and instruments leased to Railways and Canals, rent recovered from subscribers to Telephone exchange, trunk call fees and interest on Renewals Reserve Fund and Telephone Development Fund balances.

The working expenses of the Department are incurred principally upon establishments, conveyance of mails, maintenance of Telegraph and Telephone lines and exchanges and wireless stations and manufacture of stamps and post-cards, printing and stationery. Contributions to cover expenditure on renewals etc. are also being made in full, irrespective of the financial results of the year, as a part of the year's working expenses. Annual contribution to the "Telephone Development Fund" equivalent to the advance rentals in respect of the Own Your Own Telephone Scheme is made by charging working expenses.

Upto the year 1934-35, the Department was making a lump contribution to General Revenues to cover its pensionary liability towards its employees. This arrangement was discontinued with effect from 1st April, 1935, and the actual amount of pension paid to its employees is now being met by the Department from that date. The commuted value of pensions paid during the years 1935-36 to 1937-38 was debited to Capital. From 1938-39 onwards, such payments are being met directly from Revenue. The debit to Capital in respect of the payments for the years 1935-36 to 1937-38 was met from the Revenue of the Department by a system of equated payments spread over fifteen years, which included interest on Capital. On the partition of the country, the liability of India in respect of the Commuted Value of Pensions debited to Capital was worked out in accordance with the percentage fixed by Government, viz., at 82½ per cent of the outstandings on 14th August, 1947. The last payment made in 1952-53 liquidated the Indian share of the outstanding, so worked out, within the stipulated period.

The general plan of the Revenue Account of the Department is designed to enable the profit or loss under each of the branches, Post Offices, Telegraphs, Telephones and Radios, to be exhibited separately. In the case of general or joint receipts and charges, a distribution is made on a conventional basis suited to each case. The division of postage and message revenue between the Postal and Telegraph branches is made on the basis of an actual enumeration of telegrams issued in a specified period of the year.

The Department pays to General Revenues interest on capital invested. It is payable on the total capital invested, whether financed from Revenues or from Loan Funds, and is recorded under a separate head in the Revenue Account.

The Department receives a rebate or pays a surcharge, as the case may be, in respect of the interest on the net profit or loss on the working of the Department as determined by the account. The amount of this rebate or surcharge is calculated on the ascertained accumulated profit or loss of the Department to the end of the previous year. The Department makes out of its profits, an outright contribution, as fixed every year, to General Revenues. The adjustment is made by eliminating (without financial effect) the amount of contribution, from the profits for the year concerned when determining the accumulated surplus for the purpose of calculation of interest rebate. The contributions for 1947-48 (both pre-partition and post-partition periods) have been fixed as 75 per cent and those from 1948-49 to 1955-56 as 50 per cent of the actual surplus for the years.

No. 36—STATEMENT of the PROFIT and LOSS on working each BRANCH of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the year ended the 31st March, 1956

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Working expenses	29,26,46,480	6,46,78,161	9,14,36,457	14,44,534	45,02,05,632
Interest on Capital Outlay	14,27,556	99,77,622	1,60,55,667	—73,829	2,73,87,016
Interest Surcharge (+) or Rebate (—) on accumulated net loss or profit since the 1st April, 1925 to the end of 1954- 55 (<i>vide</i> details shown below)	+91,551	—14,83,322	—43,16,010	+1,21,501	—55,86,280
Total Expenditure	29,41,65,587	7,31,72,461	10,31,76,114	14,92,206	47,20,06,368
Gross Receipts	29,42,50,045	6,70,00,359	14,41,64,240	13,22,982	50,67,37,626
Net Profit (+) or Loss (—) for the year	+84,458	—61,72,102	+4,09,88,126	—1,69,224	+3,47,31,258

DETAILED ACCOUNT of INTEREST Surcharge or REBATE adjusted in the accounts for 1955-56

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Accumulated Profit (+) or Loss (—) to the end of 1953-54.	—16,47,830	+4,84,53,769	+11,54,70,804	—34,44,452	+15,88,32,291
2. Gross Profit (+) or Loss (—) for 1954-55	—22,90,023	—55,25,300	+3,44,48,431	—6,23,272	+2,60,09,836
3. <i>Deduct</i> —Amount contributed to the General Revenues.	—11,45,012	—27,62,650	+1,72,24,216	—3,11,636	+1,30,04,918
4. Net Profit (+) or Loss (—) for 1954- 55.	—11,45,011	—27,62,650	+1,72,24,215	—3,11,636	+1,30,04,918
5. Adjustment of previous year's transac- tions.	—24,128	—50,427	+1,05,298	+17,580	+48,323
6. Accumulated Profit (+) or Loss (—) to the end of 1954-55 in respect of which Interest Rebate or Surcharge is to be calculated for adjustment in 1955-56	—28,16,969	+4,56,40,692	+13,28,00,317	—37,38,508	+17,18,85,532
7. Interest Surcharge (+) or Rebate (—) adjusted in the accounts for 1955-56 calculated at the rate of 3·25 per cent on item 6 above	+91,551	—14,83,322	—43,16,010	+1,21,501	—55,86,280

1	Outlay during the year					Outlay to the end of the year				
	Post Office	Telegraphs	Telephones	Radios	Total	Post Office	Telegraphs	Telephones	Radios	Total
	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FIXED ASSETS										
Lands and Buildings	53,66,613	23,23,579	41,47,719	81,805	1,19,19,716	4,54,05,793	2,81,65,935	6,01,35,441	22,77,595	13,59,84,764
Railway Mail Service Vans owned by Post Office	5,69,910	..	..	..	5,69,910	16,77,605	..	..	..	16,77,605
Telegraph and Telephone Lines and Wires and Radio Masts and Aerials . . . . .	..	1,77,46,164	2,36,71,477	—14,619	4,14,03,022	..	26,63,15,438	19,39,81,152	1,49,419	46,04,46,009
Apparatus and Plant	4,09,676	19,89,122	3,98,51,980	1,83,348	4,24,34,126	11,01,403	1,80,04,301	22,70,75,468	27,21,429	24,89,02,601
Motor Vehicles . . . . .	..	..	..	..	..	..	..	2,00,481	..	2,00,481
General Administration—Establishment and other charges, etc. etc. . . . .	..	..	(c) 13,19,503	..	(c) 13,19,503	..	..	91,32,952	..	91,32,952
Total fixed Assets	(a) 63,46,199	(a) 2,20,58,865	(a) 6,89,90,679	(a) 2,50,534	(a) 9,76,46,277	(e) 4,81,84,801	(e) 31,24,85,674	(e) 49,05,25,494	(e) 51,48,443	(e) 85,63,44,412
Deduct—Receipts on Capital Accounts . . . . .	..	..	..	..	..	10,98,547	4,65,188	1,244	..	15,64,979
Total	63,46,199	2,20,58,865	6,89,90,679	2,50,534	9,76,46,277	4,70,86,254	31,20,20,486	49,05,24,250	51,48,443	85,47,79,433
OTHER ASSETS										
Stores and Manufacture Suspense . . . . .	..	—73,47,815	..	..	—73,47,815	..	(f) 4,42,01,408	..	..	(f) 4,42,01,408
Fair Price Shops	(b)26,317	..	..	..	(b)26,317	24,815	..	..	..	24,815
Shares of the Government Telephones Board Ltd. . . . .	..	..	..	..	..	..	..	95,30,241	..	95,30,241
Payment to Calcutta Telephone District (Bengal Telephone Corporation). . . . .	..	..	..	..	..	..	..	45,000	..	45,000
Total	63,72,516	1,47,11,050	6,89,90,679	2,50,534	9,03,24,779	4,71,11,069	35,62,21,894	50,00,99,491	51,48,443	90,85,80,897
Deduct—Receipts from Bengal Telephone Corporation . . . . .	..	..	..	..	..	..	..	54,79,418	..	54,79,418
Total Interest bearing Capital Outlay	63,72,516	1,47,11,050	6,89,90,679	2,50,534	(d) 9,03,24,779	4,71,11,069	35,62,21,894	49,46,20,073	51,48,443	(g) 90,31,01,479
Deduct—Portion of Capital Outlay financed from Revenue . . . . .	..	..	..	..	..	1,05,16,649	..	..	..	1,05,16,649
Capital outlay outside the Revenue Account	63,72,516	1,47,11,050	6,89,90,679	2,50,534	9,03,24,779	3,65,94,420	35,62,21,894	49,46,20,073	51,48,443	(h) 89,25,84,830

(a) (i) Includes credits to Capital on account of sale and abandonment of assets, the original cost of plant recovered in the case of Telephone Districts, and write off of losses of loose tools and plants (Working Expenses bearing the debit on account of such write off), as detailed below:—

Particulars of assets	Post office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Credits					
Lands and Buildings	14,897	3,119	..	..	18,016
Telegraph and Telephone Lines and Wires and Radio Masts and Aerials.	..	60,590	1,14,235	65,364	2,40,189
Apparatus and Plant	..	2,01,719	4,58,502	1,32,480	7,92,701
Motor Vehicles	..	..	..	..	..
Total	14,897	2,65,428	5,72,737	1,97,844	10,50,906

(ii) This does not include the cost of assets constructed out of Telephone Development Fund as detailed below:—

	Rs.
Buildings	—18,169
Trunk Lines and Wires	24,94,321
Local Telephone Lines and Wires	3,83,458
Apparatus and Plant	—1,10,004
Total	27,49,606

(b) The employees of the Postal Branch being the main beneficiaries of the Fair Price Grain Shops, the expenditure is charged entirely to that branch.

(c) Represents expenditure not yet allocated between Lands and Buildings Lines and Wires, Apparatus and Plant of Calcutta Telephone Automatisation Project and Bombay Telephone Expansion Project.

(d) Charged Nil
Voted. Rs. 9,03,24,779.

(e) Includes—

(i) Rectification of misclassification between Capital and Revenue—

	Rs.
Post Office	—25,372
Telegraphs	16,772
Telephones (including Telephone Districts)	65,183
Radios	10,756

(ii) Write off of the value of Copper wire lost as borne on the block of the Posts and Telegraphs Department Rs. — 25,804 Telephones.

(iii) Block relief due to transfer of some Wireless Stations to Civil Aviation Department Rs. 13,53,121 Radios.

(iv) This excludes the cost of assets constructed out of Telephone Development Fund as detailed below:—

	Rs.
Buildings	2,67,248
Trunk Lines and Wires	50,47,448
Local Telephone Lines and Wires	1,01,29,291
Apparatus and Plant	88,37,598
Total	2,42,81,585

(f) Includes

(i) Rs. —19,016 on account of rectification of misclassification.

(ii) the outstanding amount of Rs. 198 (Rs. 27 and Rs. 171) written down from the progressive balance under the capital head (Manufacture Suspense-Sales in respect of Alipore Workshops).

(g) This does not include expenditure met from Depreciation/Renewals Reserve Fund for reduction or avoidance of debt in respect of Renewals and Replacements of assets existing on 1-4-1925, that expenditure being the difference between the depreciated value on 1-4-1925 and the original value of these assets which under the rules of allocation previously in force was treated as a direct charge under Capital. This new arrangement took effect from 1-4-1933. As the reconstituted Capital Account of the Department started with depreciated values of assets on 1-4-1925, these amounts should theoretically go to write up the Capital Account of the Department.

(h) The figures adopted in the Finance and Revenue Accounts for 1954-55 has been (i) increased by Rs. 48,323 on account of rectification of misclassification and (ii) decreased by Rs. 25,804, Rs. 13,53,121 and Rs. 198 due to correction in the Capital Account vide notes (e) (ii), (e) (iii) and (f) (ii) above respectively.

No. 38—DETAILED Statement of POSTAGE and MESSAGE REVENUE of the INDIAN POSTS and TELEGRAPHS DEPARTMENT
for the year ended 31st March, 1956

	Total	Apportionment between branches			
		Post Office	Telegraphs	Telephones	Radios
Joint Postal and Telegraph Receipts—	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of ordinary stamps	21,21,08,277	17,65,84,180	(a)3,54,24,787	..	99,310
<i>Deduct—Refund of ordinary stamps</i>	18,689	18,689	..	..	..
Sale of service stamps	4,82,32,743	4,82,32,743	..	..	..
Total Joint Postal and Telegraph Receipts.	26,03,22,331	22,47,98,234	3,54,24,787	..	99,310
Postal Receipts—					
Postage realised in cash	2,92,85,426	2,92,85,426	..	..	..
Net receipts from other Postal Administrations	62,14,066	62,14,066	..	..	..
Total	3,54,99,492	3,54,99,492	..	..	..
<i>Deduct—</i>					
Refund of Postage	41,499	41,499	..	..	..
Net payments to other Postal Administrations	91,93,577	91,93,577	..	..	..
Total Deductions	92,35,076	92,35,076	..	..	..
Net Postal Receipts	2,62,64,416	2,62,64,416	..	..	..
Telegraph (including Radio) Receipts—					
Telegraph charges realised in cash	3,46,91,945	..	3,43,67,947	..	3,23,998
Net receipts from other Telegraph Administration	8,77,926	..	8,77,926	..	..
Net receipts from Radio Companies	2,02,263	..	..	..	2,02,263
Total	3,57,72,134	..	3,52,45,873	..	5,26,261
<i>Deduct—</i>					
Net payments to other Telegraph Administrations	1,43,08,665	..	1,43,08,665	..	..
Net payments to Radio Companies	32,328	..	..	..	32,328
Refunds of overcharges and payments of delivery charges.	14,68,499	..	14,59,646	..	8,853
Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue).	—38,04,565	..	—37,77,701	..	—26,864
Total De due	1,20,04,927	..	1,19,90,610	..	14,317
Net Telegraph (including Radio) Receipts.	2,37,67,207	..	2,32,55,263	..	5,11,944
Total Postage and Message Revenue	31,03,53,954	25,10,62,650	5,86,80,050	..	6,11,254

(a) Includes the share creditable on account of service stamps.

**No. 38-A—DETAILED Statement of MISCELLANEOUS REVENUE of the INDIAN POSTS and TELEGRAPHS DEPARTMENT
for the year ended 31st March, 1956**

	Total	Apportionment between branches			
		Post Office	Telegraphs	Telephones	Radios
Joint Receipts—	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Renewals, Reserve Fund balances.	18,54,269	40,578	9,50,158	7,97,102	66,431
Fees and other receipts	6,41,831	1,87,019	1,77,473	2,67,914	9,425
<i>Deduct—Refunds</i>	7,649	3,825	2,141	1,530	153
Total—Joint Receipts	24,88,451	2,23,772	11,25,490	10,63,486	75,703
Postal Receipts—					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders.	3,73,92,567	3,73,92,567	..	..	..
<i>Deduct—Refunds</i>	8,307	8,307	..	..	..
Net	3,73,84,260	3,73,84,260	..	..	..
Fees and other Receipts	59,13,587	59,13,587	..	..	..
Receipt on account of Indian Postage Centenary.	2,149	2,149	..	..	..
<i>Deduct—Miscellaneous Refunds</i>	3,36,373	3,36,373	..	..	..
Total—Postal Receipts	4,29,63,623	4,29,63,623	..	..	..
Telegraph (including Radio) Receipts—					
Rent of wires and instruments leased to Railways and canals, etc.	69,06,509	..	69,06,509	..	..
Recoveries from Guarantors	3,65,966	..	2,89,302	..	76,664
Foreign traffic exchange Adjustments	—38,04,565	..	—37,77,701	..	—26,864
Fees and other Receipts	45,29,067	..	39,42,842	..	5,86,225
<i>Deduct—Miscellaneous Refunds</i>	1,66,133	..	1,66,133	..	..
Total—Telegraph (including Radio) Receipts.	78,30,844	..	71,94,819	..	6,36,025
Telephone Receipts—					
Rentals and Local Call fees	(a) 8,58,72,987	..	..	8,58,72,987	..
Trunk and P.C.O. call fees	5,48,19,550	..	..	5,48,19,550	..
Royalties from Telephone Companies and on licenses for private telephone Lines and Systems.	61,829	..	..	61,829	..
Recoveries from Guarantors	1,23,911	..	..	1,23,911	..
Fees and other Receipts	27,30,497	..	..	27,30,497	..
Interest on Telephone Development Fund.	8,35,838	..	..	8,35,838	..
<i>Deduct—Miscellaneous Refunds</i>	13,43,858	..	..	13,43,858	..
Total—Telephone Receipts	14,31,00,754	..	..	14,31,00,754	..
Total Miscellaneous Revenue	19,63,83,672	4,31,87,395	83,20,309	14,41,64,240	7,11,728
Total Postage and Message Revenue (Account No. 38).	31,03,53,954	25,10,62,650	5,86,80,050	..	6,11,254
Total—Gross Receipts	50,67,37,626	29,42,50,045	6,70,00,359	14,41,64,240	13,22,982

(a) Includes Rs. 71,56,889 on account of advance rentals realised under the Own Your Own Telephone Scheme.
See also Paragraph 5 of the explanatory notes on page 283.

No. 39—STATEMENT of WORKING EXPENSES of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March, 1956

Heads	Expenditure in India	Expenditure in England	Loss or gain by exchange	Total	Apportionment between branches			
					Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C—General Administration.	2,57,32,297	27,576	48	2,57,59,921	26,70,035	69,29,183	1,57,65,047	3,95,656
D—Accounts and Audit	1,23,43,623	..	..	1,23,43,623	80,46,433	25,47,253	16,39,674	1,10,263
E—Control circle Offices.	1,05,24,542	..	..	1,05,24,542	76,33,913	16,97,340	11,31,785	61,504
F—Engineering Expenses.	1,74,90,273	..	..	1,74,90,273	..	1,28,96,107	40,44,535	5,49,631
G—Pensionary charges.	2,35,73,142	1,15,826	201	2,36,89,169	1,59,03,727	40,73,617	35,49,642	1,62,183
H—Stamps, Post Cards, Printing and Stationery.	2,33,89,001	..	..	2,33,89,001	2,04,24,757	18,67,728	9,67,601	1,28,915
I—Maintenance of Assets.	2,65,39,289	..	..	2,65,39,289	43,46,595	63,08,175	1,54,96,847	3,87,672
J—Postal Expenses.	26,23,01,220	..	..	26,23,01,220	26,23,01,220	..	..	..
K—Telegraph Traffic.	2,34,61,866	..	..	2,34,61,866	..	2,34,61,866	..	..
L—Radio Expenses.	11,87,171	..	..	11,87,171	..	..	..	11,87,171
M—Telephone Expenses.	4,26,40,001	..	..	4,26,40,001	..	..	4,26,40,001	..
N—Contribution to Renewals Reserve Fund	1,35,00,000	..	..	1,35,00,000	3,00,000	47,00,000	84,00,000	1,00,000
NN—Contribution to Telephone Development Fund	71,56,889	..	..	71,56,889	..	..	71,56,889	..
Total	48,98,39,314	1,43,402	249	48,99,82,965	32,16,26,680	6,44,81,269	10,07,92,021	30,82,995
D O Deduct—Credits to Working expenses	3,97,77,333	..	..	3,97,77,333	1,75,05,436	70,50,282	1,51,56,643	64,972
Net working expenses	45,00,61,981	1,43,402	249	45,02,05,632	30,41,21,244	5,74,30,987	8,56,35,378	30,18,023
Inter-branch adjustments.	..	..	..	..	-1,14,74,764	+72,47,174	+58,01,079	-15,73,489
Grand Total	45,00,61,981	1,43,402	249	(a)45,02,05,632	29,26,46,480	6,46,78,161	9,14,36,457	14,44,534

(a) Charged 1,935
 Voted 45,02,03,697
 Total 45,02,05,632

D and DD. Posts and Telegraphs.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

No. 40—STATEMENT showing the Appropriations to and from the RENEWALS RESERVE FUND of the INDIAN Posts and Telegraphs Department during the year ended the 31st March, 1956 and the balance at credit of the Fund at the commencement and end of the year.

	Balance on 1st April, 1955	Amount appropriated from Revenue (see Account No. 39)	Amount appropriated from the Fund	Balance on 31st March, 1956
	Rs.	Rs.	Rs.	Rs.
Post Office	18,57,498	3,00,000	15,17,874	6,39,624
Telegraphs	2,85,57,004	47,00,000	33,42,772	2,99,14,232
Telephones (including Telephone Districts)	2,24,31,760	84,00,000	42,19,521	2,66,12,239
Radios	23,81,184	1,00,000	7,74,315	17,06,869
Total	5,52,27,446	1,35,00,000	(b) 98,54,482	5,88,72,964

(a) Includes Rs. 6,768 (i.e. 83.5% of Rs. 8,105) on account of repartition adjustment not carried out in previous year.

(b) Includes :—

(i) Rs. 82,53,802 on account of Renewals and Replacements of assets of the Posts and Telegraphs Department.

(ii) Rs. 10,47,351 and Rs. 15,050 on account of assets (excluding Land and Loose Tools and Plant) sold, abandoned, or replaced by assets other than like by like or otherwise disposed of without being replaced in respect of Posts and Telegraphs Department assets including Telephone District assets and Telephone Development Fund respectively.

(iii) Rs. 5,47,158 due to transfer of some Posts and Telegraphs Aeronautical Wireless Stations to the Civil Aviation Department.

(iv) Rs. (—) 8,879 for other purposes (e.g., due to compensation on account of premature surrender of wires by Railways.)

No. 40-A—STATEMENT showing the Appropriations to and from Telephone Development FUND of the INDIAN Posts and Telegraphs Department during the year ended the 31st March, 1956 and the balance at credit of the Fund at the commencement and end of the year.

	Balance on 1st April, 1955	Credit to the Fund during the year (see Account No. 39)	Amount appropriated from the Fund	Balance on 31st March, 1956
	Rs.	Rs.	Rs.	Rs.
Telephones	2,35,14,451	71,56,889	27,49,606	2,79,21,734

Section E.—Debt Services

Revenue Rs. 14,36,97,893

Expenditure Rs. 60,05,97,260

MAJOR HEAD	No. of Account	DETAILS OF ACCOUNTS	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Interest	41	Receipts	294-295	14,36,97,893	..
Interest on Debt and Other Obligations —Central	41A	Expenditure	296-301	..	36,23,79,270
Do. State	41B	Expenditure	302-309	..	4,71,86,798
Appropriation for Reduction or Avoidance of Debt	42	Expenditure	310-311	..	19,10,31,192
		Total		14,36,97,893	60,05,97,260

Section E.—Debt Services

This section deals with the receipts and charges connected with the services of the Public Debt of the Central and State Governments and with the unfunded obligations of the several Governments in India.

XX—Interest

The revenue under this head is derived chiefly from payments made by public bodies and individuals on account of interest on loans and advances by the Central and State Governments and from investments of their cash balances. The interest on investments of the Silver Redemption Reserve, less any capital depreciation of the investments, is also credited to this head; See Note on 'Silver Redemption Reserve—Purchases and Sales of Silver on pages 632 and 633.

The interest on Irrigation capital outlay incurred before 1st April 1937 in Bihar, Orissa and West Bengal is also credited to this head; see paragraph 6 of the Note on "22—Interest on Debt and Other Obligations" on page 296.

	STATE GOVERNMENTS														Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SOURCES OF INTEREST															
LOANS AND ADVANCES															
Loans and Advances by the Central Government (see Account No. 93; Pages 579-580)	1,43,86,660	..	..	..	..	..	..	..	..	..	..	..	..	..	1,43,86,660
Loans and Advances by the State Governments (see Account No. 94; Pages 581-591)	..	586	21,153	56,144	11,347	6,149	15,727	24,63,259	4,38,512	19,86,240	1,36,16,537	43,79,651	48,90,050	..	2,78,85,355
Total	1,43,86,660	586	21,153	56,144	11,347	6,149	15,727	24,63,259	4,38,512	19,86,240	1,36,16,537	43,79,651	48,90,050	..	4,22,72,015
Interest realised on investments of Cash Balances	91,31,651	..	..	..	..	..	..	36,125	9,46,665	38,31,932	1,37,25,954	47,32,671	4,98,626	..	3,29,03,624
ARREARS DUE TO GOVERNMENT															
Of Land Revenue	..	..	..	..	..	..	..	23,667	..	732	41	..	38,646	..	63,086
Of Other Revenue	8,784	..	..	..	..	..	..	10,924	..	1,075	7,07,655	1,40,085	7,039	..	8,75,562
Total	8,784	..	..	..	..	..	..	34,591	..	1,807	7,07,696	1,40,085	45,685	..	9,38,648
SUNDRY ACCOUNTS															
Interest on Irrigation Capital Outlay incurred before 1st April, 1937	..	..	..	..	..	..	..	..	..	11,50,000	..	..	..	..	11,50,000
Percentage from Subscribers to Service Funds on Foreign Service	130	..	..	..	..	..	..	..	..	..	..	..	..	..	130
Miscellaneous	61,17,421	..	..	..	..	..	..	30,181	727	91,870	92,903	4,498	66,490	..	64,04,090
Total	61,17,551	..	..	..	..	..	..	30,181	727	12,41,870	92,903	4,498	66,490	..	75,54,220
Receipts in England—															
Interest, etc., on Silver Redemption Reserve holdings appropriated to Revenue	21,15,178	..	..	..	..	..	..	..	..	..	..	..	..	..	21,15,178
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	829	..	..	..	..	..	..	..	..	..	..	..	..	..	829
Interest on deposits with United Kingdom Exchequer	6,65,424	..	..	..	..	..	..	..	..	..	..	..	..	..	6,65,424
Other Items	99,838	..	..	..	..	..	..	..	..	..	..	..	..	..	99,838
Total	28,81,269	..	..	..	..	..	..	..	..	..	..	..	..	..	28,81,269
Deduct—Refunds	40,99,645	..	..	..	..	..	..	3,354	571	44	1,86,637	6,126	2,24,609	..	45,20,986
Total—Interest Receipts	2,84,26,270	586	21,153	56,144	11,347	6,149	15,727	25,60,802	13,85,333	70,61,805	2,79,56,453	92,50,779	52,76,242	..	8,20,28,790

No. 41—ACCOUNT of INTEREST RECEIPTS for the year ended 31st March, 1956—concl'd.

MIS1810/AGCO—39

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

E—Debt Services.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPNU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
SOURCES OF INTEREST	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES													
Loans and Advances by the Central Government (see Account No. 93; Pages 579—580).	1,43,86,660	..	..	..	..	..	..	..	..	..	..	..	1,43,86,660
Loans and Advances by the State Governments (see Account No. 94; Pages 581—591).	2,78,85,355	4,81,612	15,45,605	53,99,353	20,06,296	8,43,694	10,18,762	6,43,992	1,09,601	6,70,106	10,58,513	9,94,489	4,26,57,378
Total	4,22,72,015	4,81,612	15,45,605	53,99,353	20,06,296	8,43,694	10,18,762	6,43,992	1,09,601	6,70,106	10,58,513	9,94,489	5,70,44,038
Interest realised on investments of Cash Balances	3,29,03,624	7,12,348	13,56,601	9,73,222	3,06,176	..	1,11,40,644	41,21,226	18,19,011	51,48,971	23,00,850	31,90,296	6,29,72,969
ARREARS DUE TO GOVERNMENT													
Of Land Revenue	63,086	54,652	..	..	56,484	..	..	56,160	..	38,597	38	35,124	3,04,141
Of Other Revenue	8,75,562	4,231	..	..	1,23,615	..	6	5,05,794	..	14,768	36,443	2,38,309	17,98,728
Total	9,38,648	58,883	..	..	1,80,099	..	6	5,61,954	..	53,365	36,481	2,73,433	-21,02,869
SUNDRY ACCOUNTS													
Interest on Irrigation Capital Outlay incurred before 1st April, 1937.	11,50,000	10,68,540	..	..	12,07,731	..	..	..	..	..	..	..	34,26,271
Percentage from Subscribers to Service Funds on Foreign Service.	130	..	..	..	..	..	..	..	..	..	..	..	130
Miscellaneous	64,04,099	7,259	1,33,351	..	29,771	1,05,03,245	48,722	15,83,763	4,089	1,21,380	6,494	1,37,297	1,89,79,461
Total	75,54,220	10,75,799	1,33,351	..	12,37,502	1,05,03,245	48,722	15,83,763	4,089	1,21,380	6,494	1,37,297	2,24,05,862
Receipts in England:													
Interest, etc., on Silver Redemption Reserve holdings appropriated to Revenue.	21,15,178	..	..	..	..	..	..	..	..	..	..	..	21,15,178
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	829	..	..	..	..	..	..	..	..	..	..	..	829
Interest on deposits with United Kingdom Exchequer	6,65,424	..	..	..	..	..	..	..	..	..	..	..	6,65,424
Other Items	(a)99,838	..	..	..	..	..	..	..	..	..	..	..	(a)99,838
Total	28,81,269	..	..	..	..	..	..	..	..	..	..	..	28,81,269
Deduct Refunds	45,29,986	129	2,290	1,238	1,731	10,598	82,197	7,326	..	50,572	6,207	25,840	47,09,114
Total Interest Receipts	8,20,28,799	23,28,513	30,33,267	63,71,337	37,28,342	1,13,36,341	1,21,25,937	69,03,609	19,32,701	59,43,250	33,96,131	45,69,675	14,36,97,893

(a) see footnote (a) on page 580.

22.—Interest on Debt and Other Obligations.

The expenditure under this major head is classified under the following main divisions:—

- A—Interest on Ordinary Debt.
- B—Interest on Unfunded Debt.
- C—Interest on Other Obligations.
- D—Transfers.

2. Under the head "Interest on Ordinary Debt" are recorded all cash payments on account of interest on permanent, temporary and floating loans of the Central and State Governments in India and in England, including, in the case of State Governments, payment of interest on any loans from the Central Government. Adjustment of discount on loans, such portion of the discount on Treasury Bills as has accrued during the year, and charges connected with the management of debt are also brought to account under this head.

3. Under the head "Interest on Unfunded Debt" are recorded payments of interest on funds deposited with Government for special purposes. They fall under the following main classes:—

(i) Deposits in Post Office Saving Bank and Certificates.

(ii) Special Loans—These comprise, in the main, funds deposited with Government as endowments for various institutions.

(iii) Deposits of various Provident Funds established by the several Government for the benefit of their employees.

(iv) Deposits of Service Funds—These consist of the deposits of certain funds, mostly under private management, which are permitted to bank with Government.

4. The head "Interest on Other Obligations" records payments of interest on certain special funds, e.g., the Railway Revenue Reserve and Depreciation Reserve Funds, and Depreciation Reserve and other Funds of

other Commercial Departments and Undertakings. The interest payable by the State Governments on advances from the Famine Relief Fund to finance the State Loan Account and Commutation payments of Pensions is also debited to this head by *per contra* credit to the Fund (*vide* Account No. 102 pages 626-627).

5. Transfers are made to the Irrigation, Posts and Telegraphs and other Commercial Sections of the accounts of interest on Irrigation, Posts and Telegraphs and other Capital Outlay on Commercial Services. They are shown under the head "Transfers". Upto 1949-50, the interest on Capital-at-charge on Railways was also similarly transferred to the accounts of Railways. Under the Revised Railway Convention adopted with effect from 1st April 1950 the Railways pay to the General Revenues a fixed dividend of 4% on the Capital invested which is credited to the major head, "XLV-A—Contribution from Railways" and portion of the dividend representing element of interest is transferred from that head and credited to the head, "Amount met from Railway contribution" under, "D—Transfers". See also para 6 of the Explanatory Note to Account No. 22-A in Sections B and BB and note under the head "XLV-A—Contribution from Railways" in Sections J. and JJ.

6. The interest on Irrigation capital outlay incurred before 1st April 1937 in Bihar, Orissa and West Bengal is, however, credited to the head "XX—Interest" as under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial (now State) Governments' debts, no debt corresponding to the capital invested was outstanding in those Provinces (now States) on 31st March 1937 and no interest is, therefore, paid to the Central Government on this account and brought to account under this head. The Governments concerned, however, decided that interest on the Capital invested should be an actual charge to the Irrigation accounts and hence its inclusion under the head "XX—Interest".

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for year ended, 31st March, 1956

	Amount of loan on 31st March 1956	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT			
(i) RUPEE DEBT			
Interest on Central Government share of Pre-integrated Public Debt of—			
Travancore-Cochin			60,500
Mysore			15,45,000
			(a)
Total			16,05,500
Interest on Permanent Loans			
Loans bearing interest at 4½ per cent—			
Loan, 1953—68	5,85,19,500	26,33,378	27,55,825
Total	5,85,19,500	26,33,378	27,55,825
Loans bearing interest at 4 per cent—			
Loan 1960—70	63,30,26,300	2,53,21,052	2,44,13,127
Total	63,30,26,300	2,53,21,052	2,44,13,127
Carried over	69,15,45,800	2,79,54,430	2,87,74,452

(a) This amount which represents interest on Central Government share of pre-integrated Public Debt for the year 1954-55 does not appear in Account No. 41-B against the head "D—Transfers—Deduct—Interest on Specific Debt repayable by the Government of India" as it has been adjusted direct in the Mysore State books under the receipt head "XX—Interest".

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1956—*contd.*

	Amount of loan on 31st March 1956	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
Brought forward	69,15,45,800	2,79,54,430	2,87,74,452
A—INTEREST ON ORDINARY DEBT—<i>contd.</i>			
(i) RUPEE DEBT—<i>contd.</i>			
Permanent Loans—<i>contd.</i>			
Loans bearing interest at 3½ per cent—			
National Plan Bonds, 1961	75,28,99,700	2,63,51,490	2,62,27,596
National Plan Loan, 1964	1,58,12,83,400	5,53,44,919	5,41,65,821
National Plan Bonds, 1965	1,03,67,91,600	3,62,87,706	1,76,08,100
Total	3,37,09,74,700	11,79,84,115	9,80,01,517
Loans bearing interest at 2 per cent—			
Loan, 1896-97	8,93,34,600	26,80,038	26,03,390
Conversion Loan, 1946	2,48,91,55,948	7,46,74,678	7,38,36,179
Victory Loan, 1957	1,14,06,89,400	3,42,20,682	3,37,91,720
Loan, 1958	50,35,63,300	1,51,06,899	1,52,26,686
Second Victory Loan, 1959-61	1,13,65,63,800	3,40,96,914	3,32,73,395
Loan, 1961-67 (a)	..	..	(a)6,631
Loan, 1963-65	1,16,17,46,100	3,48,52,383	3,37,56,168
Loan, 1964	30,33,10,400	90,99,312	90,29,542
Funding Loan, 1966-68	1,10,11,78,000	3,30,35,340	3,33,99,939
Bhopal Loan, 1966-76	1,21,73,200	3,65,196	4,14,040
First Development Loan, 1970-75	1,15,05,83,200	3,45,17,496	3,29,29,957
Total	9,08,82,97,948	27,26,48,938	26,82,67,647
Loans bearing interest at 2¾ per cent—			
Loan, 1960	45,63,06,800	1,25,48,437	1,22,41,157
Loan, 1962	75,86,72,300	2,08,63,488	2,04,35,338
Loan, 1976	14,77,48,000	40,63,070	39,11,492
Total	1,36,27,27,100	3,74,74,995	3,65,87,987
Loans bearing interest at 2½ per cent—			
Bhopal War Bonds, 1957	26,24,600	65,615	92,935
Loan, 1961	57,00,68,700	1,42,51,718	1,37,58,368
Total	57,26,93,300	1,43,17,333	1,38,51,303
15 Years Annuity Certificates	96,12,582	..	2,69,421
Total	96,12,582	..	2,69,421
Carried over			44,57,52,327

(a) Correctly pertains to "3% Uttar Pradesh Loan 1961-66" but has wrongly been adjusted in the Central Books.

**No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT
for the year ended 31st March, 1956—contd.**

		Amount of Interest paid during the year
		Rs.
Brought forward		44,57,52,327
A—INTEREST ON ORDINARY DEBT—contd.		
(i) RUPEE DEBT—contd.		
<i>Permanent Loans—concd.</i>		
<i>Paid in India on Loans in course of Discharge—</i>		
<i>Interest on—</i>		
5 per cent Loan, 1945—55		700
4½ per cent Loan, 1950—55		439
4½ per cent Loan, 1955—60		19,43,976
3½ per cent Loan, 1865		87
3½ per cent Loan, 1900-01		7
3½ per cent Loan, 1947—50		-55,855
3½ per cent Loan, 1954—59		39,663
3½ per cent Loan, 1967		(a)90
3 per cent Defence Bonds, 1946		75
3 per cent Loan, 1949—52		-1,63,424
3 per cent Loan, 1951—54		75,320
8 per cent Loan, 1953—55		2,02,353
2¾ per cent Loan, 1948—52		1,615
2½ per cent Loan, 1950		1,219
2½ per cent Loan, 1955		1,16,47,693
2½ per cent Loan, 1954		14,275
	Total	1,37,08,233
<i>Discount on Rupee Loans</i>		
Discount written off to Revenue		1,03,81,307
	Total Interest on Permanent Loans	46,98,41,867
<i>Floating Loans</i>		
Discount on Treasury Bills		12,31,39,902
<i>Other Items</i>		
Expenditure in connection with the issue of new Loans		13,10,921
Management of Debt		25,03,486
Miscellaneous		97,371
	Total	39,11,778
	Total Interest on Rupee Debt	59,68,93,547
<i>Deduct—Interest realised on investment of Cash Balances in short term bonds, etc.</i>		(b)55,45,426
	Net Interest on Rupee Debt	59,13,48,121
	Carried over	59,13,48,121

(a) Correctly pertains to "4% Bihar State Development Loan 1967" but erroneously adjusted in the Central Section of the accounts. The mistake has since been rectified in the later year's accounts.

(b) This amount stands included in the Central Appropriation Accounts (Civil) for 1955-56 against the sub-head "Interest on Permanent Loans"

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—*contd.*

	Amount of Loan on 31st March, 1956	Annual amount of Interest	Amount of Interest paid during the year	Amount of Interest paid during the year
A—INTEREST ON ORDINARY DEBT—<i>concl.</i>				
Brought forward				Rs. 59,13,48,111
(ii) STERLING DEBT				
<i>Interest on Loans contracted in England under various Acts—</i>				
India 4½ per cent stock (1958—68)	3,18,437	14,330	14,842	
India 3 per cent stock (1948)	(a)	..	117	
India 2½ per cent Stock (1926)	99,991	2,500	2,558	
Accrued Interest on Indian Stocks purchased for cancellation	..	..	281	
<i>Interest portion of Annuities created in purchase of Railways—</i>				
Eastern Bengal Railway	2,05,056	..	10,962	
Madras Railway	2,39,976	..	20,780	
Scinde, Punjab and Delhi Railway	10,43,155	..	49,014	
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of contract—</i>				
East India Railway Irredeemable Debenture Stock 4½ per cent	7,426	334	422	
Eastern Bengal Railway Irredeemable Debenture stock 4 per cent	2,439	98	98	
Great Indian Peninsula Railway Irredeemable Debenture Stock 4 per cent	10,180	407	410	
South Indian Railway Perpetual Debenture Stock 4½ per cent	3,790	170	170	
Total			£ 99,654	13,28,722
Discount on Loans				11,38,356
Management of Debt				1,866
Other Items—				
Stamp duty on transfers and power of attorney, etc.				420
Total Interest on Sterling Debt				24,69,364
(iii) OTHER DEBTS				
<i>Interest on Loans from International Bank for Reconstruction and Development—</i>				
Interest on Railway Project Loan				42,17,377
„ „ Agricultural Machinery Project Loan				2,93,799
„ „ Damodar Project Loan				2,87,981
„ „ Bokaro-Komuro Project Loan				29,96,860
Interest on Loans taken from U.S.A. for purchase of wheat				2,25,78,146
Brokerage, Commission, etc.				3,94,178
Total Interest on Other Debts				3,07,68,241
Total A—Interest on Ordinary Debt				62,45,85,726
B—INTEREST ON UNFUNDED DEBT				
Special Loans				8,59,421
Treasury Notes				2,865
Service Funds				1,82,791
Treasury Savings Deposits				1,22,04,416
<i>Post Office Certificates—</i>				
Bonus on Post Office Cash Certificates				25,65,000
Bonus on Post Office National Savings Certificates				7,29,82,000
Bonus on State Certificates				2,30,000
Interest on State Savings Bank Deposits				12,900
Interest on Post Office Savings Bank Deposits				5,09,86,791
Interest on Ten Years National Plan Certificates				13,46,000
Payments to Post Office for Savings Banks, Cash Certificates and Defence Savings Certificate Work				1,95,80,012
Carried over				8,09,12,196
				62,45,85,726

(a) Loan in course of discharge.

E.—Debt Services.

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—*contd.*

		Amount of Interest paid during the year
		Rs.
	Brought forward	62,45,85,726
		16,09,12,196
B—INTEREST ON UNFUNDED DEBT—<i>concl'd.</i>		
<i>State Provident Funds—</i>		
General Provident Fund		96,47,475
Indian Civil Service Provident Fund		28,336
Indian Civil Service (Non-European Members) Provident Fund		20,828
Defence Savings Provident Fund		97,490
Defence Services Officers Provident Fund		18,54,529
Defence Savings Railway Provident Fund		14,693
Contributory Provident Fund		9,25,590
Contributory (Transferred Railway Personnel) Provident Fund		2,67,037
Deposits in State Railway Provident Institution		3,88,31,055
Other Miscellaneous Provident Funds		47,14,965
<i>Special Deposit Accounts—</i>		
Postal Insurance and Life Annuity Fund		39,37,388
Baroda State Insurance Fund		57,000
Railway Staff Benefit Fund		22,949
Hindu Family Annuity Fund		9,150
Other Deposit Accounts		13,41,101
	Total B—Interest on Unfunded Debt	22,26,81,782
C—INTEREST ON OTHER OBLIGATIONS		
DEPRECIATION AND OTHER RESERVE FUNDS		
Railway Revenue Reserve Fund (3·14 per cent)		1,34,70,462
Depreciation Reserve Fund—Railways (3·14 per cent)		3,26,45,291
Railway Development Fund (3·14 per cent)		48,77,538
Telephone Development Fund (3·14 per cent)		8,35,838
Renewals Reserve Fund—Posts and Telegraphs (3·14 per cent)		18,54,269
Renewals Reserve Fund—Salt Department (3·14 per cent)		95,677
General Reserve Fund—Lighthouses and Lightships (3·14 per cent)		3,28,303
Depreciation Reserve Fund—Lighthouses and Lightships (3·14 per cent)		59,709
Depreciation Reserve Fund—Vizagapatam Port (3·14 per cent)		1,72,567
Interest on Deposits of Depreciation Reserve of Government Commercial Undertakings (3·14 per cent)		1,74,558
	Carried over	5,45,14,212
		84,72,67,508

No. 41-A—ACCOUNT of INTEREST paid on PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1956—*concl'd.*

		Amount of Interest paid during the year
		Rs.
Brought forward		84,72,67,508
		5,45,14,212
C—INTEREST ON OTHER OBLIGATIONS—<i>concl'd.</i>		
<i>Other items—</i>		
Interest on Deposits of Trusts of Indian Princes		5,53,766
“Own Your Telephone Exchange” Deposits		8,616
Miscellaneous		80,05,223
Total C—Interest on Other Obligations		6,39,81,817
Total Interest on Debt and Other Obligations of the Central Government		91,63,19,325
D—TRANSFERS		
<i>Deduct—</i>		
Interest transferred to Commercial Departments, etc., in respect of Interest on Capital—		
Posts and Telegraphs		2,20,53,435
Irrigation		90,725
Salt		3,44,506
Vizagapatnam Port		4,96,205
Overseas Communication Service		4,75,627
Currency Note Press		6,19,735
Nasik Security Printing Press		5,93,000
Government Collieries		24,01,171
Amount met from Railway Contribution		30,31,76,919
Interest paid by State Governments		(a) 19,79,75,027
Interest on Capital advanced to the Damodar Valley Corporation		58,94,963
Interest portion of equated payments on account of commuted value of Pensions		25,25,361
Interest portion of equated payments on account of recovery of Capitalised value of sterling pensions from State Governments		13,58,360
Interest portion of equated payments on account of write-back of Capital value of annuities in purchase of sterling Pensions.		99,64,890
Total D—Transfers		54,79,70,055
Balance being Interest on Debt and other Obligations of the Central Government		36,23,79,270
Charged		36,23,79,270
Voted		

(a) Differs from the corresponding amounts shown in Account No. 41-B against the head “Interest on Loans taken from the Central Government” as (i) certain credits relating to the previous years have been adjusted in the Central books during 1955-56, (ii) certain credits have been adjusted in Central books in subsequent year’s accounts, (iii) certain credits adjusted in the year’s account under the head other than “22-Interest etc. Deduct—Interest paid by State Governments” and (iv) adjustment of Capitalised interest by the Government of Rajasthan (Rs. 64,83,828).

No. 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st March, 1956

	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT													
Rupee Debt													
Permanent Loans—													
Interest on—													
4 per cent Conversion Loan, 1953—63
4 per cent Development Loan, 1963	4,66,066	21,58,039	4,37,053	38,73,282	69,34,440
4 per cent Loan, 1964	14,19,659	..	20,78,373	34,98,032
4 per cent Development Loan, 1967	7,31,071	..	2,20,919	20,04,345	3,35,493	13,97,986	46,89,814
3½ per cent Loan 1956
3½ per cent Loan, 1956-61
3½ per cent Loan, 1962	10,09,444	3,33,596	10,18,372	23,61,412
3½ per cent Development Loan, 1962
3½ per cent Uttar Pradesh Encumbered Estate Act Bonds
3 per cent Hyderabad Loan, 1360-70F (1950—60).
3 per cent Loan, 1955—58
3 per cent Loan, 1956	8,90,320	1,34,848	3,72,781	13,97,949
3 per cent Loan, 1956—61
3 per cent Loan, 1958	9,20,331	1,68,558	3,26,163	14,15,052
3 per cent Loan, 1959	3,66,639	3,66,639
3 per cent Loan, 1960	8,47,476	2,95,292	8,13,573	19,56,341
3 per cent Development Bonds, 1960	13,32,905	13,32,905
3 per cent Tapti Irrigation Loan, 1961	1,90,533	..	..	1,90,533
3 per cent Loan, 1961—66
3 per cent Loan, 1962	15,43,739	..	..	15,43,739
3 per cent Development Loan, 1962
3 per cent Loan, 1964	5,84,544	..	5,84,544
3 per cent Porbandar Water Project Loan

	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT													
Rupee Debt													
Permanent Loans—													
Interest on—													
4 per cent Conversion Loan, 1953—63 . . . . .	..	..	..	..	..	..	..	12,21,059	..	..	..	..	12,21,059
4 per cent Development Loan, 1963	69,34,440	..	..	21,43,122	14,08,431	11,46,468	4,17,011	13,15,829	..	..	4,45,250	12,12,482	1,50,23,033
4 per cent Loan, 1964	34,98,032	..	..	23,34,172	8,13,842	..	..	..	..	..	9,46,050	..	75,92,096
4 per cent Development Loan, 1967	46,89,814	..	..	15,17,495	15,00,455	3,20,838	..	6,04,274	..	..	6,21,327	..	92,54,203
3½ per cent Loan, 1956 . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,63,536	1,63,536
3½ per cent Loan, 1956—61 . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,13,420	1,13,420
3½ per cent Loan, 1962	23,61,412	..	..	5,45,925	6,03,925	..	..	..	..	..	..	..	35,11,262
3½ per cent Development Loan, 1962 . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
3½ per cent Uttar Pradesh Encumbered Estate Act, Bonds . . . . .	..	..	..	6,03,881	..	..	..	..	..	..	..	..	6,03,881
3 per cent Hyderabad Loan, 1360-70F (1950—60). . . . .	..	..	..	..	..	19,15,833	..	..	..	..	..	..	19,15,833
3 per cent Loan, 1955—58 . . . . .	..	..	..	..	..	..	..	..	..	..	..	2,82,422	2,82,422
3 per cent Loan, 1956	13,97,949	..	..	..	..	..	..	..	..	..	..	..	13,97,949
3 per cent Loan, 1956—61 . . . . .	..	..	..	..	..	..	..	17,86,345	..	..	..	..	17,86,345
3 per cent Loan, 1958	14,15,052	..	..	10,08,006	..	..	..	15,26,608	..	..	..	..	39,49,666
3 per cent Loan, 1959	3,66,639	..	..	..	..	..	..	..	..	..	..	..	3,66,639
3 per cent Loan, 1960	19,56,341	..	..	6,17,846	..	..	..	..	..	..	..	..	25,74,187
3 per cent Development Bonds, 1960	13,32,905	..	..	..	..	..	..	..	..	..	..	..	13,32,905
3 per cent Tapti Irrigation Loan, 1961	1,90,533	..	..	..	..	..	..	..	..	..	..	..	1,90,533
3 per cent Loan, 1961—66 . . . . .	..	..	..	4,97,951	..	..	..	..	..	..	..	..	4,97,951
3 per cent Loan, 1962	15,43,739	..	..	..	..	..	..	..	..	..	..	..	15,43,739
3 per cent Development Loan, 1962 . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
3 per cent Loan, 1964	5,84,544	..	..	..	..	..	..	..	..	..	..	..	5,84,544
3 per cent Porbandar Water Project Loan . . . . .	..	..	..	..	..	..	..	..	..	..	98,250	..	98,250

2½ per cent Loan, 1961	10,58,185	..	..	6,38,880	..	..	..	..	..	..	..	16,85,416
2½ per cent Hyderabad Loan, 1384F(1974)	..	..	..	..	..	18,85,714	..	..	..	..	..	18,85,714
2½ per cent Hyderabad Miscellaneous Loan	..	..	..	..	..	12,10,000	..	..	..	..	..	12,10,000
2½ per cent Hyderabad Loan 1363—73F (1953—63).	..	..	..	..	..	13,73,021	..	..	..	..	..	13,73,021
2½ per cent Hyderabad Loan, 1364—69F (1954—1959).	..	..	..	..	..	20,85,160	..	..	..	..	..	20,85,160
2½ per cent Hyderabad Loan, 1365—70F (1955—60).	..	..	..	..	..	9,46,580	..	..	..	..	..	9,46,580
1½ per cent Hyderabad Loan, 1374F (1964)	..	..	..	..	..	4,82,143	..	..	..	..	..	4,82,143
Contribution to Madras State on pre-partition Loans.	38,34,000	..	..	..	..	..	..	..	..	..	..	38,34,000
Loans transferred from Madras Government	..	..	..	..	..	..	..	1,21,554	..	..	..	1,21,554
Interest on Old Railway Shares	..	..	..	..	..	1,40,059	..	..	..	..	..	1,40,059
Interest on Compensation Bonds (Uttar Pradesh).	..	..	..	86,96,551	..	..	..	..	..	..	..	86,96,551
Anticipatory Interest on Deposits accepted towards Mysore State Development Loan, 1967	..	..	..	..	..	..	..	54,185	..	..	..	54,185
Paid in India on Loans in course of Discharge—	..	..	..	..	..	..	..	..	..	..	..	..
6½ per cent Loan, 1941—51	..	..	..	..	..	..	..	117	..	..	..	117
6½ per cent Loan, 1940	..	..	..	..	..	..	..	1,069	..	..	..	1,069
5½ per cent Loan, 1938	..	..	..	..	..	..	..	440	..	..	..	440
5 per cent Travancore Loan, 1091 M.E. (1915-16)	..	..	..	..	..	..	..	..	..	..	26	26
5 per cent Cochin Loan, 1943-53	..	..	..	..	..	..	..	..	..	..	128	128
5 per cent Uttar Pradesh Loan, 1944	..	..	..	8	..	..	..	..	..	..	..	8
5 per cent Loan, 1955	..	..	..	..	..	..	..	7,50,187	..	..	..	7,50,187
3½ per cent Loan, 1951—58	..	..	..	..	..	..	..	245	..	..	..	245
3 per cent Loan, 1952	7,751	..	..	2,550	..	..	..	..	..	..	..	10,301
3 per cent Loan, 1952—54	..	..	..	..	..	..	..	..	..	..	3,324	3,324
3 per cent Loan, 1953	2,533	..	..	..	..	..	..	..	..	..	..	2,533
3 per cent Loan, 1953—55	..	..	..	..	..	..	..	..	..	..	18,720	18,720
3 per cent Loan, 1955	7,21,678	..	..	..	..	..	..	..	..	..	..	7,21,678
3 per cent Bhavanagar State Loans	..	..	..	..	..	..	..	..	..	41,009	..	41,009
Shimoga District Board Railway Loan	..	..	..	..	..	..	..	26	..	..	..	26
Carried over	3,18,90,547	1,85,99,737	43,26,653	1,15,05,816	4,17,011	73,81,938	21,51,886	17,94,058	7,80,67,646

No. 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st March 1956—*contd.*

	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT—<i>concl.</i>													
Brought forward	45,65,071	..	6,86,985	1,14,79,558	23,18,500	1,28,40,433	3,18,90,547
Loans in Course of discharge (Hyderabad)
Discount on State Loans	2,50,080	..	1,54,017	..	48,861	2,61,857	7,14,815
Floating Loans—													
Interest on Other Floating Loans	4,04,462	..	1,68,542	96	..	43,386	6,16,486
Other Items—													
Management of Debt	17,398	..	1,334	42,833	11,941	75,815	1,49,321
Expenditure connected with the issue of New Loans	54,253	..	17,574	50,981	15,221	2,74,834	4,12,863
Miscellaneous	3,511	..	..	2,292	4,35,268	4,700	4,45,771
Add—Interim payment of Interest on Bonds issued as Compensation to Zamindars	30,89,825	..	..	..	30,89,825
Interest on Loans taken from the Central Government	1,04,821	45,927	..	10,280	2,27,817	1,03,35,893	13,86,271	1,27,65,375	1,77,39,655	64,40,930	1,38,18,844	6,28,75,813
Deduct—Interest realised on Investment of Cash Balances	37,723	3,33,270	..	3,70,993
Total A—Interest on Ordinary Debt	1,04,821	45,927	..	10,280	2,27,817	1,56,30,668	13,86,271	1,68,83,652	2,92,77,692	89,37,451	2,73,19,869	9,98,24,448
B—INTEREST ON UNFUNDED DEBT—													
Special Loans	2,513	..	..	80,612	..	15,788	98,913
Treasury Notes	16,918	..	16,918
Savings Bank Deposits	182	..	..	182
State Provident Funds—													
General Provident Fund	8,38,620	6,77,500	10,67,399	40,27,545	10,58,109	16,33,365	93,02,538
I.C.S. Provident Fund	23,370	4,935	32,238	86,568	49,624	80,632	2,77,367
I.C.S. (Non-European Members) Provident Fund	16,984	4,483	15,351	26,586	11,943	27,203	1,02,550
Contributory Provident Fund	57,003	11,684	25,361	51,036	16,494	1,48,115	3,09,693
Contributory Provident Pension Fund	1,70,320	..	..	..	..	4,00,129	5,70,449
Workmens' Contributory Provident Fund	2,765	..	..	2,765
Other Miscellaneous Provident Funds	3,213	..	8,89,690	8,089	..	9,00,992

Special Deposit Accounts	..	..	..	..	..	..	..	..	..	..	..	..	..
Total B—Interest on Unfunded Debt	..	..	..	..	..	..	11,08,810	7,01,815	11,40,349	51,64,984	11,61,177	23,05,252	1,15,82,567
C—INTEREST ON OTHER OBLIGATIONS													
Interest on Contingency Reserve Fund—Electricity.	..	..	..	..	..	..	..	..	..	..	..	..	..
Interest on Depreciation Reserve Fund—Electricity.	..	..	..	..	..	..	..	..	..	..	..	..	..
Interest and Depreciation Reserve Fund—Irrigation.	..	..	..	..	..	..	..	..	..	..	..	..	..
Interest on Deposits of Depreciation Reserve of Government Commercial Undertakings.	..	..	..	..	..	..	45,217	..	1,73,689	..	..	2,32,945	4,51,851
Other items—													
Interest on Charitable and Other Funds	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	..	5,575	..	..	..	..	..	..	..	3,226	14,793	4,83,559	5,07,153
Total C—Interest on Other Obligations	..	5,575	..	..	..	..	45,217	..	1,73,689	3,226	14,793	7,16,504	9,59,004
Total Interest on Debt and Other Obligations of the State Governments.	..	1,10,396	45,927	..	10,280	2,27,817	1,67,84,695	20,88,086	1,81,97,690	3,44,45,902	1,01,13,421	3,03,41,605	11,23,65,819
D—TRANSFERS													
<i>Deduct</i> —Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—													
Irrigation	..	..	..	..	..	..	1,63,21,485	..	41,22,494	1,44,10,119	..	1,63,36,424	5,11,90,522
Electricity Schemes	..	..	..	..	..	..	1,44,38,730	..	26,91,410	..	..	2,25,99,022	3,97,29,162
Multipurpose River Schemes	..	..	..	..	..	..	2,01,383	..	..	..	..	..	2,01,383
Other Government Commercial Departments and Undertakings.	..	..	..	..	1,34,000	..	2,35,470	..	5,97,202	24,265	..	16,21,596	26,12,533
Interest transferred to Forest Department	..	..	..	..	..	..	..	..	..	33,338	..	..	33,338
Interest on Capital advanced to Damodar Valley Corporation.	..	..	..	..	..	..	..	..	60,71,189	..	..	..	60,71,189
Interest met from Subventions from Central Road Fund.	..	..	..	..	..	..	..	..	..	..	16,285	..	16,285
Interest on Specific Debt repayable by the Government of India.	..	..	..	..	..	..	..	..	..	..	..	..	..
Interest transferred to "85-A—Capital Outlay on State Schemes of Government Trading".	..	..	..	..	..	..	..	..	..	13,75,585	20,812	..	13,96,397
Interest Portion of Equated Payments on account of Commuted value of Pensions.	..	..	..	..	..	..	..	57,836	..	2,70,646	2,65,931	..	5,34,413
Interest and Other Charges to be recovered from Andhra and Mysore Governments.	..	..	..	..	..	..	..	..	..	..	..	41,61,887	41,61,887
Total D—Transfers	..	..	..	..	1,34,000	..	3,11,97,068	57,836	1,34,82,295	1,61,13,953	2,43,038	4,47,18,920	10,59,47,109
Balance being Interest on Debt and Other Obligations of the State Governments (Charged).	..	1,10,396	45,927	..	-1,23,720	2,27,817	-1,44,12,373	20,30,250	47,15,395	1,83,31,949	98,70,893	-1,43,77,324	64,18,710

E.—Debt Services

	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
A—INTEREST ON ORDINARY DEBT—<i>consolid.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,18,90,547	..	..	1,85,99,737	43,26,653	1,15,05,816	4,17,011	73,81,938	..	..	21,51,886	17,94,058	7,80,67,646
Loans in course of discharge (Hyderabad)	..	..	..	..	..	2,676	..	..	..	..	..	..	2,676
Discount on State Loans	7,14,815	..	..	4,76,270	..	2,12,421	5,200	3,91,942	..	..	3,61,655	..	21,62,303
Floating Loans—													
Interest on Other Floating Loans	6,16,486	33,697	19,916	51,041	11,82,101	8,98,089	6,151	7	..	30,91,847	981	5,456	59,05,772
Other Items—													
Management of Debt	1,49,321	..	..	66,683	7,352	1,09,533	3,475	40,485	..	..	14,738	12,768	4,04,355
Expenditure connected with the issue of New Loans.	4,12,863	..	..	4,148	365	744	..	4,703	..	..	60,709	29,020	5,12,552
Miscellaneous	4,45,771	..	349	4,28,682	..	..	..	2,311	..	..	..	11,326	8,88,439
<i>Add</i> —Interim payment of Interest on Bonds issued as Compensation to Zamindars.	30,89,825	..	..	..	..	..	..	..	..	..	..	..	30,89,825
Interest on Loans taken from the Central Government.	6,28,75,813	2,20,74,168	4,52,84,627	2,13,09,438	2,15,13,196	65,77,739	20,97,427	60,57,505	2,30,320	1,02,09,454	24,72,741	30,37,697	20,37,40,125
<i>Deduct</i> —Interest realised on Investment of Cash Balances.	3,70,993	..	..	..	..	..	..	..	..	..	..	..	3,70,993
Total A—Interest on Ordinary Debt	9,98,24,448	2,21,07,865	4,53,04,892	4,09,35,999	2,70,29,667	1,93,07,018	25,29,264	1,38,78,891	2,30,320	1,33,01,301	50,62,710	48,90,325	29,44,02,700
B.—INTEREST ON UNFUNDED DEBT—													
Special Loans	98,913	..	..	16,800	..	31,914	..	..	..	..	..	..	1,47,627
Treasury Notes	16,918	..	..	..	..	..	..	..	..	..	..	..	16,918
Savings Bank Deposits	182	..	..	..	..	..	..	7,66,115	..	24,822	..	10,68,895	18,60,014
State Provident Funds—													
General Provident Fund	93,02,538	5,55,966	12,91,000	19,05,205	18,59,931	45,235	41,902	1,73,797	43,778	37,867	48,000	5,63,880	1,58,69,099
I.C.S. Provident Fund	2,77,367	18,403	44,850	64,642	73,700	..	..	..	..	..	..	..	4,78,962
I.C.S. (Non-European Member) Provident Fund	1,02,550	4,613	11,025	16,272	33,660	..	..	..	..	..	..	..	1,68,120
Contributory Provident Fund	3,09,693	19,929	16,240	1,29,971	1,04,332	1,80,182	12,040	..	1,178	4,83,691	494	1,67,373	14,25,123
Contributory Provident Pension Fund	5,70,449	..	..	15,74,946	..	..	..	..	..	..	..	..	21,45,395
Workmen's Contributory Provident Fund	2,765	..	..	..	..	..	..	..	..	..	..	..	2,765
Other Miscellaneous Provident Funds	9,00,992	..	16,180	..	..	..	16	1,28,308	..	..	..	1,200	10,46,696

Special Deposit Accounts	..	..	..	16,770	..	5,95,769	1,94,531	30,84,494	..	1,60,671	..	8,78,413	49,30,648
TOTAL B.—Interest on Unfunded Debt	1,15,82,367	5,98,911	13,79,295	37,24,60	20,71,623	8,53,100	2,48,489	41,52,714	44,956	7,07,051	48,494	26,79,761	2,80,91,367
C.—INTEREST ON OTHER OBLIGATIONS													
Interest on Contingency Reserve Fund—Electricity.	..	..	..	41,759	..	..	..	..	..	..	..	..	41,759
Interest on Depreciation Reserve Fund—Electricity.	..	..	..	9,10,371	..	..	..	..	..	..	..	..	9,10,371
Interest on Depreciation Reserve Fund—Irrigation	..	..	..	30,587	..	..	..	..	..	..	..	..	30,587
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings.	4,51,851	3,47,306	..	..	..	2,66,302	..	36,07,502	..	..	..	5,65,298	52,38,259
Other items—													
Interest on Charitable and Other Funds	..	..	..	..	..	..	..	3,89,305	..	19,500	..	..	4,08,805
Miscellaneous	5,07,153	..	..	..	..	66,294	..	..	30,383	..	64,415	..	6,68,245
TOTAL C.—Interest on Other Obligations	9,59,004	3,47,306	..	9,82,717	..	3,32,596	..	39,96,807	30,383	19,500	64,415	5,65,298	72,98,026
Total Interest on Debt and Other Obligations of the State Governments.	11,23,65,819	2,30,54,082	4,66,84,187	4,56,43,322	2,01,01,290	2,04,92,714	27,77,753	2,20,28,412	3,05,659	1,40,27,852	51,75,619	81,35,384	32,97,92,093
D—TRANSFERS													
<i>Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—</i>													
Irrigation	5,11,90,522	18,877	86,68,045	2,80,20,362	2,68,209	..	..	..	51,85,263	90,06,798	24,72,240	3,19,640	10,51,49,556
Electricity Schemes	3,97,29,162	19,18,319	34,47,946	1,58,66,472	..	..	..	1,07,65,026	9,96,974	24,11,802	..	84,74,485	8,36,10,186
Multipurpose River Schemes	2,01,383	1,91,86,013	3,61,59,727	..	49,02,087	..	..	..	..	..	..	..	6,04,49,210
Other Government Commercial Departments and Undertakings	26,12,533	1,00,000	2,79,933	..	3,53,784	22,73,934	..	29,65,070	20,21,013	..	74,467	13,40,211	1,20,20,945
Interest transferred to Forest Department.	33,338	..	..	28,435	..	..	..	..	..	..	..	..	61,773
Interest on Capital advanced to Damodar Valley Corporation.	60,71,189	..	..	..	83,41,967	..	..	..	..	..	..	..	1,44,13,156
Interest met from Subventions from Central Road Fund.	16,285	..	..	..	..	..	..	..	..	..	..	..	16,285
Interest on Specific Debt repayable by the Government of India.	..	..	..	..	..	..	..	..	..	..	..	60,500	60,500
Interest transferred to "85-A—Capital Outlay on State Schemes of Government Trading".	13,96,397	..	31,893	..	..	..	..	..	..	52,000	..	..	14,80,290
Interest Portion of Equated Payment on account of Commuted value of Pensions.	5,34,413	..	95,634	2,56,718	..	2,87,100	7,242	..	..	..	..	..	11,81,107
Interest and Other Charges to be recovered from Andhra and Mysore Governments.	41,61,887	..	..	..	..	..	..	..	..	..	..	..	41,61,887
TOTAL D—Transfers	10,59,47,109	2,12,23,209	4,86,83,178	4,41,71,987	1,38,06,047	25,61,034	7,242	1,37,30,096	82,02,250	1,14,70,600	25,46,707	1,01,94,836	28,26,05,295
Balance being Interest on Debt and Other Obligations of the State Governments (Charged).	64,18,710	18,30,873	-19,98,991	14,71,335	1,52,35,243	1,79,31,680	27,70,511	82,98,316	-78,97,591	25,57,252	26,28,912	-20,59,452	4,71,86,798

23—Appropriation for Reduction or Avoidance of Debt

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and State Governments. The amounts debited to the minor head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and State Governments, and the amounts debited to the minor head 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted Sinking Funds. The amounts are debited to these minor heads by *per contra* credit to the same minor heads under the Deposit head "Appropriation for Reduction or Avoidance of Debt." The minor head

No. 42.—ACCOUNT showing the APPROPRIATIONS FROM REVENUE during the year ended 31st March, 1956 for REDUCTION

	STATE							Item No.
	Central Government	Government of Coorg	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SINKING FUNDS—								
For Loans of State Governments—								
4 per cent Conversion Loans, 1953—63	1
4 per cent Development Loans, 1963	46,91,000	3,30,544	..	2
4 per cent Loans, 1963	15,50,448	3
4 per cent Loans, 1964	24,41,000	..	7,87,218	4
3½ per cent Loans, 1956	5
3½ per cent Loans, 1956—61	6
3½ per cent Loans, 1962	23,74,000	3,06,544	4,52,240	7
3 per cent Loans, 1955—58	8
3 per cent Loans, 1956	1,76,897	1,87,650	9
3 per cent Loans, 1956—61	10
3 per cent Loans, 1958	1,87,250	1,65,000	11
3 per cent Loans, 1959	2,25,000	12
3 per cent Loans, 1960	26,33,000	3,04,342	4,50,000	13
3 per cent Loans, 1961	6,05,000	..	..	14
3 per cent Loans, 1961—66	15
3 per cent Loans, 1962	38,43,000	..	..	16
3 per cent Loans, 1964	6,09,864	..	17
3 per cent Development Bond, 1960	6,59,631	18
3 per cent Bhavanagar State Bonds	19
3 per cent Porbandar Water Project Loans.	20
2½ per cent Loans, 1961	6,13,953	21
General Sinking Fund (Madras)	16,50,000	22
<i>Deduct—Amount attributable to the Share of Andhra and Mysore Governments.</i>	17,85,600	23
Debt Redemption Reserve (Sinking Fund).	24
Loans taken from the Central Government for specific Schemes.	(a) 3,85,000	1,979 (c)	(b) 53,13,000	(c) 11,618	..	25
Total	3,85,000	1,979	2,19,00,000	19,27,059	49,55,540	26
OTHER APPROPRIATIONS—								
Appropriation from Ordinary Revenues	5,00,00,000	2,41,785	..	1,28,48,284	1,14,91,123	86,385	..	27
TOTAL APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (CHARGED)	5,00,00,000	2,41,785	3,85,000	1,28,50,263	3,33,91,123	20,13,444	49,55,540	28

(a) Relates to Sinking Funds for (i) Loans for Industrial Housing Schemes (Rs. 35,000) and (ii) Loans for Execution of incomplete Public Works Programme (Rs. 3,50,000).

(b) Relates to Sinking Funds for (i) Loans for Industrial Housing Schemes (Rs. 1,69,000) and (ii) Loans for Development (Rs. 51,44,000).

(c) Relates to Sinking Funds for Loans for Industrial Housing Schemes.

'Sinking Funds' in the Deposit Section is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Account Nos. 92 and 92-A). The application of the balances of the Sinking Funds in 1955-56 is shown in Account No. 103.

2. The annual provision from the Central Revenues for reduction or avoidance of debt was, with effect from 1933-34, reduced to a round figure of Rs. 3 crores. It has, however, been raised to 5 crores from 1946-47.

of AVOIDANCE of DEBT of the CENTRAL AND STATE GOVERNMENTS.

GOVERNMENTS

Item No.	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,66,000	..	..	..	2,66,000
2	55,47,733	..	..	3,14,000	19,34,000	..	10,09,000	16,00,000	1,54,26,277
3	31,19,000	..	..	..	..	..	..	46,69,448
4	50,17,178	13,88,000	..	..	..	..	21,48,000	..	1,17,81,396
5	3,50,000	3,50,000
6	50,000	50,000
7	16,05,036	13,93,000	..	..	..	..	..	..	61,30,820
8	5,00,000	5,00,000
9	3,64,547
10	10,66,000	..	..	..	10,66,000
11	19,25,000	..	..	..	16,66,000	..	..	..	39,43,250
12	2,25,000
13	11,76,872	..	..	..	..	..	..	..	45,64,214
14	6,05,000
15	2,55,025	..	..	..	..	..	..	..	2,55,025
16	38,43,000
17	6,09,864
18	6,59,631
19	1,00,000	..	1,00,000
20	1,23,800	..	1,23,800
21	11,78,858	..	..	..	..	..	..	..	17,92,811
22	16,50,000
23	17,85,600
24	1,35,18,900	..	..	..	..	..	1,35,18,900
25	18,66,000 ^(d)	..	..	..	..	..	12,68,000 ^(g)	40,00,000 ^(f)	12,79,200 ^(e)	..	1,41,24,777
26	18,66,000	..	1,67,05,702	59,00,000	1,35,18,900	3,14,000	62,00,000	40,00,000	46,60,000	25,00,000	8,48,34,150
27	..	52,17,993	2,08,75,247	..	54,36,195	..	..	..	..	..	10,61,97,012
28	18,66,000	52,17,993	3,75,80,949	59,00,000	1,89,55,095	3,14,000	62,00,000	40,00,000	46,60,000	25,00,000	19,10,31,192

(d) Relates to Sinking Funds for (i) Loans for Industrial Housing Schemes (Rs. 66,000), (ii) Loans for Electricity Schemes (Rs. 15,00,000) and (iii) Loans for State Transport Schemes (Rs. 3,00,000).
 (e) Relates to Sinking Funds for Loans for Development Schemes.
 (f) Relates to Sinking Funds for Loans for Bhakra Nangal Project.
 (g) Relates to (i) National Plan Loan 1964 (Rs. 5,34,000) and (ii) Special Development Fund (Rs. 7,34,000).

Sections F. and FF.—Civil Administration

Revenue	76,99,72,340	Expenditure	}	Within the Revenue Account . . . 4,42,30,36,842 (a) 38,06,039 Outside the Revenue Account . . . 32,91,41,408 (a) 39,00,000
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Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
General Administration	43	Expenditure	323	Rs.	Rs.
Audit	44	Expenditure	324	..	56,47,78,683 (a)27,014
Administration of Justice	45	Receipts	326	3,38,66,417	..
" " "	45-A	Expenditure	328	..	12,18,74,512
Jails and Convict Settlements	46	Receipts	329	1,07,91,623	..
" " "	46-A	Expenditure	330	..	7,05,66,728 (a)20,125
Police	47	Receipts	332	2,83,02,853	..
" " "	47-A	Expenditure	334	..	63,71,85,101 (a)3,556
Ports and Pilotage—					
A—Major Ports	48	Receipts	335	7,07,293	..
" " "	48-B	Expenditure	336	..	56,88,384
B—Other Ports	48-A	Receipts	335	66,14,903	..
" " "	48-C	Expenditure	336	..	1,10,38,946
Lighthouses and Lightships	49	Receipts	339	38,56,349	..
" " "	49-A	Expenditure	339	..	34,15,811
Dangs District	51	Receipts	340	64,11,298	..
" " "	51-A	Expenditure	340	..	63,86,077
Tribal Areas	52	Expenditure	340	..	5,00,74,953
External Affairs	53	Expenditure	341	..	5,99,32,291
Scientific Departments	54	Expenditure	343	..	9,43,67,293
Education	55	Receipts	345	10,34,83,255	..
" " "	55-A	Expenditure	351	..	1,18,38,99,712 (a)9,93,778
Medical	56	Receipts	353	3,05,88,325	..
" " "	56-A	Expenditure	355	..	31,09,58,569 (a)1,71,344
Public Health	57	Receipts	357	2,95,45,103	..
" " "	57-A	Expenditure	359	..	19,87,12,922 (a)25,13,16
Agriculture	58	Receipts	365	11,74,70,441	..
" " "	58-A	Expenditure	369	..	29,90,56,196 (a)47,054
Rural Development	59	Receipts	372	78,81,768	..
" " "	59-A	Expenditure	372	..	3,59,09,753
Veterinary	60	Receipts	374	1,37,51,352	..
" " "	60-A	Expenditure	376	..	6,41,75,655
Co-operation	61	Receipts	377	2,02,62,448	..
" " "	61-A	Expenditure	379	..	6,54,80,137
Industries and Supplies	62	Receipts	385	22,31,94,709	..
" " "	62-A	Expenditure	389	..	32,30,89,625
Aviation	63	Receipts	394	80,81,576	..
" " "	63-A	Expenditure	395	..	2,66,45,991
Broadcasting	64	Receipts	396	1,58,94,809	..
" " "	64-A	Expenditure	396	..	2,66,37,123
Miscellaneous Departments	66	Receipts	399	10,92,67,816	..
" " "	66-A	Expenditure	406	..	20,83,08,231 (a)30,000
		Carried over		76,99,72,340	4,42,28,39,130 (a)38,06,039

(a) Represents expenditure met from Contingency Fund.

Major Head	No. of Account	Detail of Accounts	Page	Revenue	Expenditure
		Brought forward		Rs. 76,99,72,340	Rs. 4,42,28,39,130 } (a) 38,06,039 }
		CAPITAL ACCOUNTS WITHIN THE REVENUE ACCOUNT			
Capital Outlay on Industrial Development	62-B	Expenditure	393	..	1,97,712
		TOTAL		..	1,97,712
		Total Receipts and Expenditure within the Revenue Account.		76,99,72,340	4,42,30,36,842 } (a) 38,06,039 }
		CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT			
Capital Outlay on Ports	48-D	Expenditure	338	..	4,30,38,109
Appropriation to the Port Development Fund	48-E	Expenditure	338	..	1,40,00,000
Capital Outlay on Lighthouses and Lightships	49-B	Expenditure	339	..	..
Capital Outlay on Improvement of Public Health	57-B	Expenditure	362	..	2,06,87,020
Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	Expenditure	371	..	4,39,08,280
Capital Outlay on Industrial Development	62-B	Expenditure	393	..	17,62,94,938 } (a) 39,00,000 }
Capital Outlay on Civil Aviation	63-B	Expenditure	395	..	1,95,63,959
Capital Outlay on Broadcasting	64-B	Expenditure	396	..	1,16,49,102
		Total Expenditure outside the Revenue Account.			32,91,41,408 } (a) 39,00,000 }

(a) Represents expenditure met from Contingency Fund.

Section F—Civil Administration

The major heads grouped in this Section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section FF—Civil Administration**Capital Accounts within the Revenue Account****Capital Accounts outside the Revenue Account**

The expenditure brought to account in this Section relates to capital outlay incurred by the Central and State Governments on measures connected with the improvement of Public Health, Schemes of Agricultural Improvement and Research, Industrial Development, the Development Vizagapatam, Kandla, and other Ports, Lighthouses and Lightships, Civil Aviation and Broadcasting.

2. The appropriation to 'Port Development Fund', created by the Government of Saurashtra during the year 1955-56, is also brought to account in this Section.

25—General Administration

The expenditure recorded under this head relates chiefly to headquarters administration and also to the cost of District administration. The emoluments and/or allowances of the President, Heads of States, Cabinet and Ministers and expenses connected with the Rajya Sabha, Lok Sabha, Legislative Councils and Legislative Assemblies, and the expenditure on account of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items of expenditure under this head.

2. The expenditure relating to village establishments in several States is also recorded under this head:

Legislative Council . . . . .	..	..	..	..	..	..	..	..	..	4,43,669	1,95,219	..	1,47,339	7,86,227
Legislative Assembly . . . . .	..	92,624	1,18,863	46,878	1,57,452	1,88,014	1,75,317	7,39,684	2,84,610	16,71,790	8,73,425	6,01,844	7,92,166	57,42,667
State Legislative Secretariat . . . . .	..	1,13,808	43,360	16,534	97,685	97,612	92,426	1,27,543	2,02,180	..	3,27,618	1,48,261	2,63,218	15,30,245
TOTAL	1,07,19,203	2,06,432	1,62,223	63,412	2,55,137	2,85,626	2,67,743	8,67,227	4,86,790	21,15,459	13,96,262	7,50,105	12,02,723	1,87,78,342
C—Elections—														
Election Commission including Regional Commissioners and their establishments.	4,26,778	..	..	..	..	..	..	..	..	..	..	..	..	4,26,778
Other Election Charges	98,46,164	21,697	25,719	23,841	1,06,829	9,763	1,45,857	32,70,853	3,86,982	4,32,147	7,29,234	4,35,471	6,62,901	1,60,97,458
TOTAL	1,02,72,942	21,697	25,719	23,841	1,06,829	9,763	1,45,857	32,70,853	3,86,982	4,32,147	7,29,234	4,35,471	6,62,901	1,65,24,236
D—Secretariat and Headquarters Establishments—														
Civil Secretariat	8,97,66,315	6,28,091	4,90,693	1,85,864	10,77,510	11,28,812	13,08,051	39,50,159 } (a)11,569	33,88,754	49,97,282	1,12,97,861	33,46,682 } (a)5,932	56,20,175	12,71,86,249 }
Public Service Commission	30,01,991	..	..	..	..	..	..	3,05,246	1,49,183	2,56,878	2,66,260	1,71,740	3,66,095	45,17,393 }
Boards of Revenue, Financial Commissioner and Establishments.	..	..	..	..	..	..	68,865	3,95,663	..	2,06,854	2,70,430 } (a)422	2,57,055	4,41,427	16,40,294 }
Director of Land Records etc. . . . .	..	..	..	..	..	..	..	..	87,123	..	86,857	..	..	1,73,980
Inspectors-General of Stamps, Registration and Excise.	..	..	..	..	..	..	..	..	..	21,463	..	..	..	21,463
Welfare of Scheduled Tribes and Castes and other Backward Classes.	1,30,968	..	..	..	..	..	..	..	..	..	..	..	..	1,30,968
Agent for Government Consignments	..	..	..	..	..	..	..	468	..	..	..	..	17,500	17,968
Local Fund Audit Establishments . . . . .	..	..	..	..	..	3,895	..	3,45,312	1,60,758	2,52,223	5,45,942	4,56,926	5,80,070	23,45,126
Accounts Offices	26,44,417	..	..	..	..	..	..	..	..	..	4,85,195	..	..	31,29,612
Expenditure in connection with Ex-Zamindari Estates.	..	..	..	..	..	..	..	..	..	..	..	..	16,96,527	16,96,527
<i>Deduct—Amount met from Zamindari Abolition Fund.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Repayments to Contingency Fund of advances taken but not recouped in the previous years . . . . .	..	..	..	..	..	..	..	..	..	..	..	9,000	..	9,000
TOTAL	9,55,43,691	6,28,091	4,90,693	1,85,864	10,77,510	11,32,707	13,76,916	49,96,848 } (a)11,569	37,85,818	57,34,700	1,29,52,545 } (a) 422	42,41,403 } (a)5,932	87,21,794	14,08,68,580 } (a) 17,923
Carried over to page 320	12,31,25,211	10,70,417	8,53,616	3,94,250	16,49,901	17,07,988	20,80,470	98,15,600 } (a) 11,569	55,16,876	97,13,209	1,64,46,501 } (a) 422	62,77,317 } (a) 5,932	1,15,49,612	19,02,00,968 } (a) 17,923

(a) Represents expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—President, Vice-President, Heads of States, Cabinet and Ministers—													
Emoluments and/or Allowances of the President/Governors/Rajpramukhs	4,43,100	66,000	66,000	66,000	6,000	..	7,50,000	3,24,372	5,00,000	9,56,575	6,61,568	3,00,000	41,39,615
Secretariat Staff of the President Governors/Rajpramukhs.	6,24,391	84,418	79,163	1,29,945	1,59,103	43,318	58,547	..	61,689	71,662	48,616	65,854	14,26,796
Secretariat Staff of the Vice President	34,086	..	..	..	..	..	..	..	..	..	..	..	34,086
Staff and Household of the President/Governors/Rajpramukhs.	13,48,667	61,137	1,35,366	1,16,077	1,79,163	..	..	..	..	..	..	..	18,40,410
Sumptuary Allowances of the President/Governors/Rajpramukhs.	48,806	7,500	(a)9,000	18,999	22,500	..	..	..	..	..	..	..	97,805 } (a)9,000 }
Government Hospitality Organisation	..	..	..	..	..	2,85,866	..	5,69,565	..	..	..	5,37,047	13,92,478
State Conveyances and Motor cars of the President.	91,718	..	..	..	..	..	..	..	..	..	..	..	91,718
Expenditure from Contract allowances	8,94,116	31,541	42,878	56,495	1,33,999	..	..	..	..	..	..	..	11,59,029
Tour Expenses	6,82,059	36,842	58,119	1,33,644	48,443	..	..	..	..	..	..	..	9,59,107
Chief Commissioners/Lieutenant Governors	22,89,287	..	..	..	..	..	..	..	..	..	..	..	22,89,287
Cabinet	31,74,123	..	..	..	..	..	..	..	..	..	..	..	31,74,123
Ministers	43,99,457	6,10,267	2,46,849	6,87,464	11,24,625	6,98,369	4,57,966	2,71,998	2,78,036	5,83,868	3,14,407	2,61,048	99,34,354
Advisers	..	..	..	..	..	..	..	..	87	..	..	4	91
Other Charges	..	..	..	..	..	..	..	..	..	194	..	..	194
Repayment to the Contingency Fund of advances taken but not recouped in the previous years.	..	..	..	..	..	..	..	..	..	..	..	23,869	23,869
Total	1,40,29,610	8,97,705	6,28,375 } (a) 9,000 }	12,08,624	16,73,833	10,27,553	12,66,513	11,65,935	8,39,812	16,12,299	10,24,591	11,87,822	2,65,62,872 } (a)9,000 }
B—Parliament and the State Legislature—													
Parliament Secretariat	29,98,771	..	..	..	..	..	..	..	..	..	..	..	29,98,771
Lok Sabha	53,74,245	..	..	..	..	..	..	..	..	..	..	..	53,74,245
Rajya Sabha	22,05,352	..	..	..	..	..	..	..	..	..	..	..	22,05,352
Department of Parliamentary Affairs	1,40,835	..	..	..	..	..	..	..	..	..	..	..	1,40,835

Legislative Council	7,86,227		1,86,029	2,75,916	1,60,611			1,40,977					16,49,760
Legislative Assembly	57,42,667	6,58,145	7,61,090	16,93,895	9,50,378	6,85,135	3,36,428	3,75,496	2,65,067	5,76,253	98,434	3,34,085	1,24,57,073
State Legislative Secretariat	15,30,245	1,56,019		4,91,632	5,55,025	3,05,866	2,14,278	1,41,216	1,49,062	2,27,165	86,463	1,60,321	40,17,232
Total	1,87,78,342	8,14,164	10,47,119	24,61,443	16,66,014	9,71,001	5,50,706	6,57,689	4,14,129	8,03,358	1,84,897	4,94,406	2,88,43,268
C—Elections—													
Election Commission, including Regional Commissioners and their establishments.	4,26,778							41,836					4,68,614
Other Election Charges	1,60,97,458	5,41,888	2,83,033	13,59,190	5,05,273	3,06,053	1,11,519	2,18,086	1,71,657	5,40,788	52,377	3,30,815	2,05,18,137
Total	1,65,24,236	5,41,888	2,83,033	13,59,190	5,05,273	3,06,053	1,11,519	2,59,922	1,71,657	5,40,788	52,377	3,30,815	2,09,86,751
D—Secretariat and Headquarters Establishments—													
Civil Secretariat	12,71,86,249 } (a) 17,501 }	35,34,429	34,10,905	1,82,57,208	1,05,68,030	50,06,462	31,08,557	18,07,053	19,31,147	28,73,175	19,10,464	18,17,703	18,14,11,382 } (a) 17,501 }
Public Service Commission	45,17,393	1,27,833	1,95,134	5,40,485	2,96,070	2,66,900	1,78,942	1,32,205	1,01,692	2,17,141	1,46,018	1,85,682	69,05,495
Boards of Revenue, Financial Commissioner and Establishments.	16,40,294 } (a) 422 }	5,94,158	9,06,410	5,14,298	4,19,456	8,64,754	1,92,419	1,87,284		2,07,817	45,072	2,63,581	59,25,543 } (a) 422 }
Director of Land Records etc.	1,73,980												1,73,980
Inspectors General of Stamps, Registration and Excise.	21,463												21,463
Welfare of Scheduled Tribes and Castes and other Backward Classes.	1,30,968												1,30,968
Agent for Government Consignments	17,968												17,968
Local Fund Audit Establishments	23,45,126	1,05,621	3,48,473	5,49,668	3,72,321		60,560	2,82,563	66,417	1,60,391	49,929	1,75,366	46,18,435
Accounts Offices	31,29,612										79,761		32,09,373
Expenditure in connection with Ex-Zamindari Estates.	16,96,527	1,20,699											18,17,226
<i>Deduct—Amount met from Zamindari Abolition Fund.</i>		1,20,699											1,20,699
Repayment to the Contingency Fund of Advances taken but not recouped in the previous years.	9,000												9,000
Total	14,08,68,530 } (a) 17,923 }	43,62,041	49,50,922	1,98,61,659	1,16,55,877	61,38,116	35,40,478	24,09,105	21,01,256	34,58,524	22,31,244	24,42,332	20,40,10,134 } (a) 17,923 }
Carried over to page 322	19,02,00,968 } (a) 17,923 }	66,15,798	69,09,449 } (a) 9,000 }	2,48,90,916	1,55,00,997	84,42,723	54,69,216	44,92,651	35,26,854	64,14,969	34,93,109	44,55,375	28,04,13,025 } (a) 26,923 }

(a) Represents expenditure met from Contingency Fund.

Expenditure from Rural Reconstruction Grants.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rehabilitation Programme . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	3,82,353	..	..	..	..	..	8,613	8,77,708	..	11,78,062	..	8,75,786	9,60,471	42,82,993
Development Schemes . . . . .	..	..	..	..	..	..	..	20,56,473	..	83,66,932	..	64,29,384	36,00,916	2,04,53,705
Deduct—Contributions recovered from other Governments, Departments, etc.	..	..	..	..	..	..	..	10,24,552	..	..	..	..	22,508	10,47,060
Total	4,51,272	..	39,952	3,463	13,687	16,081	18,063	19,48,610	40,226	98,72,852	8,71,533	73,82,394	45,93,115	2,52,51,248
Charges in England—														
Share of the cost of High Commissioner's Establishment debitable to State Governments.	..	..	..	120	120	..	80	1,640	3,614	8,400	12,800	6,000	14,000	46,774
Leave Salaries and Deputation Pay.	1,04,483	..	..	..	..	..	..	..	..	..	7,778	..	5,052	1,17,313
Sterling Overseas Pay	1,981	..	..	..	..	..	..	4,800	..	..	4,097	..	..	10,878
Stores	1,981	..	..	..	..	..	..	..	..	..	..	..	..	1,981
Regional Tourists Organisations London.	70,721	..	..	..	..	..	..	..	..	..	..	..	..	70,721
Other charges	1,50,065	..	..	..	..	..	..	437	109	39	..	172	4,650	1,55,472
Total Charges in England.	3,29,231	..	..	120	120	..	80	6,877	3,723	8,439	24,675	6,172	23,792	4,03,139
TOTAL EXPENDITURE UNDER GENERAL ADMINISTRATION.	12,62,73,389	15,60,271	19,72,679	5,44,849	26,86,630	31,81,435	42,43,364	3,60,61,198 } (a) 11,569 }	1,03,82,099	3,38,18,783	4,74,33,534 } (a) 513 }	3,03,98,726 } (a) 5,932 }	4,47,38,934	34,32,95,891 } (a) 18,014 }
Charged	48,31,405	81,336	98,022	88,618	99,252	1,71,952	1,81,356	6,81,049	7,00,641	9,66,539	9,49,517 } (a) 91 }	5,46,543	9,85,900	1,03,82,130 } (a) 91 }
Voted	12,14,41,984	14,78,935	18,74,657	4,56,231	25,87,378	30,09,483	40,62,008	3,53,80,149 } (a) 11,569 }	96,81,458	3,28,52,244	4,64,84,017 } (a) 422 }	2,98,52,183 } (a) 5,932 }	4,37,53,034	33,29,13,761 } (a) 17,923 }

(a) Represents expenditure met from Contingency Fund.

Rehabilitation Programme . . . . .	..	..	..	..	2,23,377	..	..	..	..	..	..	..	2,23,377
Miscellaneous	42,82,993	1,01,526	1,028	3,67,166	9,99,176	474	3,82,383	2,15,278	..	..	51,188	2,44,663	66,49,775
Development Schemes	2,04,53,705	7,44,519	5,36,973	..	..	..	..	..	..	..	..	..	2,17,35,197
Deduct—Contributions recovered from other Governments, Departments, etc.	10,47,060	..	..	..	..	..	..	..	..	..	..	1,71,466	12,18,526
Total	2,52,51,248	9,65,231	5,51,328	4,28,972	12,88,749	58,006	4,11,043	2,15,988	..	14,230	2,29,834	86,307	2,95,00,936
Charges in England—													
Share of the cost of High Commissioner's Establishment debitable to State Governments.	46,774	2,400	3,000	11,000	12,000	3,094	..	2,600	..	..	160	1,923	82,951
Leave Salaries and Deputation Pay	1,17,313	24,599	1,334	11,489	35,120	4,014	..	..	..	..	..	..	1,93,869
Sterling Overseas Pay	10,878	..	..	97	666	..	..	..	..	..	..	..	11,641
Stores	1,981	..	..	..	..	..	..	..	..	..	..	..	1,981
Regional Tourists Organisation London	70,721	..	..	..	..	..	..	..	..	..	..	..	70,721
Other Charges	1,55,472	..	353	2,083	4,038	12,141	..	3,678	..	..	..	..	1,77,765
Total Charges in England	4,03,139	26,999	4,687	24,669	51,824	19,249	..	6,278	..	..	160	1,923	5,38,928
TOTAL EXPENDITURE UNDER GENERAL ADMINISTRATION.	34,32,95,891 (a) 18,014	3,74,65,492	1,57,11,851 (a) 9,000	6,09,86,576	2,92,98,411	1,78,50,308	1,24,39,831	88,58,500	55,45,445	1,85,87,343	80,05,841	67,33,194	56,47,78,683 (a) 27,014
Charged	1,03,82,130 (a) 91	4,36,054	6,35,773 (a) 9,000	11,19,901	9,71,890	3,43,135	5,06,502	5,08,326	6,85,664	9,49,504	8,71,802	6,55,696	1,80,66,277 (a) 9,091
Voted	33,29,13,761 (a) 17,923	3,70,29,438	1,50,76,078	5,98,66,675	2,83,26,521	1,75,07,173	1,19,33,329	83,50,174	48,59,781	1,76,37,839	71,34,039	60,77,498	54,67,12,306 (a) 17,923

(a) Represents expenditure met from Contingency Fund.

26—Audit

The salaries, establishments and other expenses of the Comptroller and Auditor General of India and of the various Accountants General who audit and account for civil transactions are shown under this head.

2. The expenditure on account of the Director of Audit, Defence Services, is recorded under this head, while the cost of maintenance of Defence Services accounts is treated as a charge against the Defence Budget. The Expenditure relating to the audit of the transactions of the Manufacturing Branch of the Salt Organisation, the Railway and Posts and Telegraphs Departments is recorded initially under this head and transferred subsequently to the working expenses of those Departments.

3. The expenditure in England includes the pay of the Auditor of Indian Accounts in the United Kingdom and his establishment.

No. 44—ACCOUNT of EXPENDITURE of the AUDIT DEPARTMENT for the year ended 31st March, 1956.

	Central Government
	Rs.
Comptroller and Auditor General	13,57,064
Officers of the Indian Audit Department—	
Civil	65,28,154
Posts and Telegraphs	7,51,691
Railways	7,92,263
Accounts and Audit Offices—	
Civil	4,97,93,081
Posts and Telegraphs	1,15,91,932
Railways	30,65,772
<i>Deduct—Establishment charges recovered from—</i>	
<i>Posts and Telegraphs</i>	<i>1,23,43,623</i>
<i>Railways</i>	<i>38,58,035</i>
<i>Other Governments, Departments, etc.</i>	<i>37,25,593</i>
Charges in England—	
Auditor of Indian Accounts in the United Kingdom and his Establishment	4,82,514
Leave Salaries and Deputation Pay	12,668
Other charges	8,750
TOTAL EXPENDITURE OF THE AUDIT DEPARTMENT	5,44,56,638
Charged	15,87,576
Voted	5,28,69,062

REVENUE

The bulk of the revenue under this head accrues from "General fees, fines and forfeitures" which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE

The expenditure consists chiefly of the pay of judges of civil and criminal courts and of magistrates and their establishments, with some charges on account of Administrators General and Law Officers of the several State Governments.

The variations, as between different States, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are recorded under this head. In certain States, magisterial work is largely performed by the ordinary district administrative staff, the cost of which is debited to "25—General Administration".

No. 45.—ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property	6,134	1,926	16,003	780	41,083	2,416	8,228	60,818	22,677	16,607	1,42,892	60,935	56,862	4,37,361
Court fees realized in cash	4,995	19	..	327	4,631	..	5,769	1,93,722	3,464	33,181	90,263	2,98,080	1,68,312	8,02,763
General fees, fines and forfeitures	6,21,900	51,249	35,713	30,093	4,360	53,033	1,05,416	31,10,304	4,79,345	10,77,652	49,48,757	19,18,690	52,85,804	1,77,22,316
Pledership, etc., examination fees	..	..	..	..	..	..	..	..	300	17,248	..	..	..	17,548
Receipts of the Supreme Court	22,836	..	..	..	..	..	..	..	..	..	..	..	..	22,836
Receipts of the Official Assignee	..	..	..	..	..	..	..	..	..	..	2,28,246	..	51,003	2,79,249
Receipts of the Official Receiver, Calcutta	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous fees and fines:— Record Room receipts	421	..	287	..	..	2,042	..	726	..	17	7,94,777	984	892	8,00,146
Other receipts	7,710	..	4,202	4,549	16,894	2,245	30,698	65,299	4,328	13,794	5,46,103	1,97,645	1,16,760	10,10,227
Recoveries of overpayments	14,860	235	227	..	1,971	924	2,961	7,241	1,646	710	33,641	14,844	10,467	89,727
Collection of payments for services rendered	1,268	41	..	..	2,400	..	..	21,968	34	..	62,868	11,137	16,659	1,16,375
Miscellaneous	17,469	500	2,542	..	..	12,314	..	68,962	2,612	68,233	2,30,625	27,413	1,92,552	6,23,222
Receipts in England	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	6,97,593	53,970	58,974	35,749	71,339	72,974	1,53,072	35,29,040	5,14,406	12,27,442	70,78,172	25,29,728	58,99,311	2,19,21,770
Deduct: Refunds	33,967	1,711	6,146	236	3,099	5,515	16,930	83,156	27,023	59,366	1,48,443	78,515	1,39,590	6,03,997
TOTAL RECEIPTS UNDER ADMINISTRATION OF JUSTICE	6,63,626	52,259	52,828	35,513	68,240	67,459	1,36,142	34,45,884	4,87,383	11,68,076	69,29,729	24,51,213	57,59,721	2,13,17,773

No 45.—ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March, 1956—*conold.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property.	4,37,361	11,406	44,707	80,768	1,47,968	51,101	13,883	22,639	16,371	46,424	6,315	3,161	8,82,104
Court fees realized in cash	8,02,763	7,290	19,035	2,31,033	16,041	30,970	..	11,852	818	20,452	654	25,608	11,66,516
General fees, fines and forfeitures	1,77,22,316	4,26,261	15,09,159	34,79,462	22,45,321	2,59,048	3,25,152	7,00,482	2,51,370	4,07,952	1,77,293	4,78,298	2,79,82,114
Plenaryship, etc., examination fees	17,548	1,416	..	..	4,399	8,323	..	..	..	..	..	..	31,686
Receipts of the Supreme Court	22,836	..	..	..	..	..	..	..	..	..	..	..	22,836
Receipts of the Official Assignee	2,79,249	..	..	..	1,18,944	4,468	..	..	..	..	..	..	4,02,661
Receipts of the Official Receiver, Calcutta . . . . .	..	..	..	..	1,63,382	..	..	..	..	..	..	..	1,63,382
Miscellaneous fees and fines—													
Record Room receipts	8,00,146	..	77,236	6,472	1,621	5	..	..	..	534	668	..	8,86,683
Other receipts	10,10,227	8,278	30,764	65,462	1,77,993	1,68,386	1,29,238	..	66,147	1,01,774	..	..	17,58,269
Recoveries of overpayments	89,727	84	3,813	26,917	6,142	..	9,803	2,242	4,059	14,164	8,549	7,574	1,73,074
Collection of payments for services rendered	1,16,375	..	2,28,932	11,110	220	..	..	2,253	10,322	642	1,928	1,034	3,70,816
Miscellaneous	6,23,222	31,581	13,147	2,39,170	54,916	1,21,169	75,514	21,476	8,484	18,762	5,185	33,011	12,45,637
Receipts in England . . . . .	..	..	2,239	..	2,269	..	..	..	..	..	..	..	4,508
Total	2,19,21,770	4,86,316	19,27,032	41,40,394	29,39,216	6,43,470	5,53,590	7,60,944	3,57,571	6,10,704	2,00,592	5,48,686	3,50,90,285
Deduct—Refunds	6,03,997	15,194	1,09,525	2,21,504	61,462	39,174	19,506	47,623	15,314	71,165	13,253	6,151	12,23,868
TOTAL RECEIPTS UNDER ADMINISTRATION OF JUSTICE.	2,13,17,773	4,71,122	18,17,507	39,18,890	28,77,754	6,04,296	5,34,084	7,13,321	3,42,257	5,39,539	1,87,339	5,42,535	2,38,66,417

No. 45-A.—ACCOUNT of EXPENDITURE under ADMINISTRATION of JUSTICE for the year ended 31st March, 1956.

M/S/1818/C&AGO-43

P. and P.F.—CIVIL Administration.

	STATE GOVERNMENTS													
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supreme Court	9,89,546	..	..	..	..	..	..	..	..	..	..	..	..	9,89,546
High Courts . . . . .	..	..	..	..	..	..	..	7,66,915	4,19,895	17,74,403	20,06,151	10,48,896	15,27,677	75,43,937
Law Officers	2,05,199	29,405	28,553	6,053	39,355	32,644	96,773	4,66,156	1,92,711	13,54,383	12,17,824	6,00,529	5,79,686	48,49,271
Administrator General and Official Trustee.	421	..	..	..	..	432	..	3,350	..	6,073	99,150	..	64,432	1,73,858
Sheriff and Reporter . . . . .	..	..	..	..	..	..	..	..	..	..	98,069	..	..	98,069
Official Assignee . . . . .	..	..	..	..	..	..	..	..	..	..	1,45,453	..	84,760	2,30,213
Official Receiver, Calcutta . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coroner's Court . . . . .	..	..	..	..	..	..	..	..	..	..	42,007	..	..	42,007
Presidency Magistrates' Courts . . . . .	..	..	..	..	..	..	..	..	..	..	9,91,089	..	3,66,344	13,57,433
Judicial Commissioner	4,90,006	63,667	1,06,421	2,000	..	1,30,961	1,21,426	..	..	..	..	..	..	9,14,481
Civil and Sessions Courts	1,41,592	2,26,509	2,88,488	80,164	6,31,410	2,85,697	6,62,948	36,88,281	5,69,705	64,08,789	1,19,30,669	31,27,636	60,19,058	3,40,60,946
Courts of Small Causes	94,899	..	..	..	83,998	..	..	..	..	..	7,49,288	..	1,79,783	11,07,968
Criminal Courts	1,15,712	90,316	..	20,651	..	36,900	..	21,79,308	7,66,936	8,91,425	33,65,867	7,99,545	38,82,550	1,21,49,210
Pleadership and Mukhtearship Examination charges.	..	..	..	..	..	..	..	..	722	..	..	..	..	722
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance, 1943.	8,365	..	..	..	..	..	..	..	..	..	..	..	..	8,365
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Repayments to the Contingency Fund of advances taken but not recouped in the previous year.	..	..	..	..	..	..	23,000	..	..	..	..	..	..	23,000
Charges in England—														
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	..	25,539	..	..	..	18,179	43,718
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Law Charges	15,581	..	..	..	..	..	..	..	..	..	..	..	..	15,581
Other Charges	3,049	..	..	..	..	..	..	..	5	..	..	15	60	3,129
TOTAL EXPENDITURE UNDER ADMINISTRATION OF JUSTICE.	20,61,370	4,09,897	4,23,462	1,08,868	7,54,763	4,86,634	9,04,147	71,04,010	19,75,513	1,04,35,073	2,06,45,567	55,76,621	1,27,22,529	6,36,11,454
Charged	9,92,595	36,216	26,898	..	..	32,480	53,929	7,66,915	4,23,700	17,74,403	20,81,747	10,48,911	16,30,676	88,68,470
Voted	10,71,775	3,73,681	3,96,564	1,08,868	7,54,763	4,54,154	8,50,218	63,37,095	15,51,813	86,60,670	1,85,63,820	45,27,710	1,10,91,853	5,47,42,984

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supreme Court	9,89,546	..	..	..	..	..	..	..	..	..	..	..	9,89,546
High Courts	75,43,937	5,41,600	11,24,867	23,77,598	27,58,925	9,66,649	5,20,001	2,98,501	4,01,738	6,09,337	1,99,664	5,49,261	1,78,92,078
Law Officers	48,49,271	3,11,288	3,35,329	14,22,605	8,53,428	2,95,274	1,98,720	1,36,186	2,15,148	3,73,005	1,50,781	3,39,245	94,80,280
Administrator General and Official Trustee	1,73,858	..	13,341	24,602	3,06,448	12,344	..	2,359	..	1,305	..	6,925	5,41,182
Sheriff and Reporter	98,069	..	..	..	1,13,698	..	..	..	..	..	..	..	2,11,767
Official Assignee	2,30,213	..	..	..	94,664	..	..	..	..	..	..	..	3,24,877
Official Receiver Calcutta . . . . .	..	..	..	..	1,54,230	..	..	..	..	..	..	..	1,54,230
Coroner's Court	42,007	..	..	..	9,197	17,291	..	..	..	..	..	..	68,495
Presidency Magistrates' Courts	13,57,433	..	..	..	6,49,709	..	..	..	..	..	..	..	20,07,142
Judicial Commissioner	9,14,481	..	..	..	..	..	..	..	..	..	..	..	9,14,481
Civil and Sessions Courts	3,40,60,946	14,53,065	25,26,624	1,09,01,127	57,12,377	38,46,084	29,96,564	15,04,097	12,23,841	27,35,074	17,07,539	31,19,755	7,17,87,093
Courts of Small Causes	11,07,968	..	77,108	3,07,927	4,30,707	72,605	69,955	30,131	..	37,834	..	..	21,34,235
Criminal Courts	1,21,49,210	3,22,930	3,44,414	..	30,185	2,57,767	..	8,76,283	..	..	..	9,94,016	1,49,74,805
Pledership and Mukhtearship examination charges	722	1,964	..	..	6,710	..	..	..	..	..	..	..	9,396
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance 1943.	8,365	..	..	..	..	..	..	..	..	..	..	..	8,365
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	2,30,810
Repayments to the Contingency Fund of advances taken but not recouped in the previous year.	23,000	..	..	2,30,810	..	..	..	..	..	..	..	..	23,000
Charges in England— Leave Salaries and Deputation Pay	43,718	..	15,267	26,094	39	..	..	..	..	..	..	..	85,118
Sterling Overseas Pay . . . . .	..	..	..	884	..	..	..	..	..	..	..	..	884
Law Charges	15,581	..	9,187	..	..	..	..	..	..	..	..	..	24,768
Other Charges	3,129	..	7,373	130	414	732	..	182	..	..	..	..	11,960
Total Expenditure under Administration of Justice	6,36,11,454	26,30,847	44,53,510	1,52,91,777	1,11,20,731	54,68,746	37,85,240	28,47,739	18,40,727	37,56,555	20,57,984	50,09,202	12,18,74,512
Charged	88,68,470	5,41,600	11,47,507	24,08,858	27,87,427	8,47,777	5,20,001	2,98,683	4,01,738	6,09,337	1,99,664	5,49,261	1,91,80,323
Voted	5,47,42,984	20,89,247	33,06,003	1,28,82,919	83,33,304	46,20,969	32,65,239	25,49,056	14,38,989	31,47,218	18,58,320	44,59,941	10,26,94,189

XXII and 28—Jails and Convict Settlements.

REVENUE

The principal item of revenue is the proceeds of the sale of jail manufactures which are, however, largely counter-balanced by the expenditure involved in their production.

EXPENDITURE

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures, together with the pay and allowances of the necessary establishments.

No. 46.—ACCOUNT of RECEIPTS under JAILS and CONVICT SETTLEMENTS for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	1,660	346	1,627	328	7,993	2,731	5,076	6,049	10,005	14,538	3,03,228	17,474	2,22,972	5,94,027
Jail manufactures	22,390	11,931	1,927	2,577	57,514	4,217	9,462	1,54,623	26,945	8,51,327	18,19,528	1,21,713	19,67,793	50,51,947
Recoveries of overpayments	349	..	114	..	..	140	515	474	1,792	873	10,127	1,195	9,052	24,631
Collection of payments for services rendered.	35	..	..	..	..	298	..	..	69	-31	537	..	1,842	2,750
Total	24,434	12,277	3,668	2,905	65,507	7,386	15,053	1,61,146	38,811	8,66,707	21,33,420	1,40,382	22,01,659	56,73,355
<i>Deduct—Refunds</i> . . . . .	..	745	..	..	91	40	..	39	69	126	4,096	6,070	..	11,276
TOTAL RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS.	24,434	11,532	3,668	2,905	65,416	7,346	15,053	1,61,107	38,742	8,66,581	21,29,324	1,34,312	22,01,659	56,62,079

	Brought forward	STATE GOVERNMENTS											Total	
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	5,94,027	4,372	31,983	1,52,225	1,84,624	90,436	1,56,589	7,36,241	38,780	16,314	6,407	27,797	20,39,795	
Jail manufactures	50,51,947	94,274	2,57,379	12,08,604	4,54,459	2,49,557	2,35,608	1,82,032	1,52,806	3,57,411	2,06,512	2,64,262	87,14,851	
Recoveries of overpayments	24,631	1,311	17,548	19,723	655	3,504	2,889	1,043	2,948	3,701	162	2,751	80,866	
Collection of payments for services rendered	2,750	..	266	238	..	..	..	..	..	323	72	..	3,649
Total	56,73,355	99,957	3,07,176	13,80,790	6,39,738	3,43,497	3,95,086	9,19,316	1,94,534	3,77,749	2,13,153	2,94,810	1,08,39,161	
<i>Deduct—Refunds</i>	11,276	55	6,167	28,361	233	..	30	..	141	1,229	46	..	47,538	
TOTAL RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS.	56,62,079	99,902	3,01,009	13,52,429	6,39,505	3,43,497	3,95,056	9,19,316	1,94,393	3,76,520	2,13,107	2,94,810	1,07,91,623	

P. and V. Civil Administration

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails	3,75,514	1,56,905	2,12,464	38,060	5,54,207	1,87,493	3,85,634	19,52,662	18,48,473	75,96,065	70,32,666	23,62,237	2,27,02,380
Jail Manufactures	7,243	17,126	3,965	684	47,727	12,659	7,164	1,04,041	27,308	7,92,346	10,25,744	21,999	20,68,006
Charges on account of persons confined or detained in Jails outside the State.	15,611	..	..	..	..	..	..	8,03,999	..	780	..	374	8,20,764
Works	..	..	..	5,414	..	..	..	..	56,017	..	..	..	61,431
Charges in England— Stores	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Charges	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER JAILS AND CONVICT SETTLEMENTS.	3,98,368	1,74,031	2,16,429	44,158	6,01,934	2,00,152	3,92,798	28,60,702	19,31,798	83,89,191	80,58,410	23,84,610	2,56,52,581
Charged	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	3,98,368	1,74,031	2,16,429	44,158	6,01,934	2,00,152	3,92,798	28,60,702	19,31,798	83,89,191	80,58,410	23,84,610	2,56,52,581

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails	2,27,02,380	70,77,577	21,80,587	36,97,245	1,07,54,614 } (a)20,125	80,15,763	19,75,486	12,66,955	12,01,288	9,17,235	24,02,105	4,01,460	6,65,411	6,32,58,106 } (a)20,125
Jail Manufactures	20,68,006	13,97,246	95,424	2,65,729	6,34,141	2,52,592	2,14,307	1,36,617	1,55,867	1,18,472	2,14,141	94,729	2,12,309	58,59,580
Charges on account of persons confined or detained in Jails outside the State.	8,20,764	129	..	434	..	..	..	..	..	..	27	..	..	8,21,354
Works	61,431	..	..	25,463	5,22,192	523	..	9,236	..	..	..	..	..	6,18,845
Charges in England— Stores	..	7,819	..	..	..	..	..	..	..	..	..	..	..	7,819
Other Charges	..	..	..	..	576	..	..	..	..	..	..	..	448	1,024
TOTAL EXPENDITURE UNDER JAILS AND CONVICT SETTLEMENTS.	2,56,52,581	84,82,771	22,76,011	39,88,871	1,19,11,523 } (a)20,125	82,68,878	21,89,793	14,12,808	13,57,155	10,35,707	26,16,273	4,96,189	8,78,168	7,05,66,728 } (a)20,125
Charged	..	..	..	..	..	..	..	..	..	..	3,053	..	..	3,053
Voted	2,56,52,581	84,82,771	22,76,011	39,88,871	1,19,11,523 } (a)20,125	82,68,878	21,89,793	14,12,808	13,57,155	10,35,707	26,13,220	4,96,189	8,78,168	7,05,63,675 } (a)20,125

(a) Represents expenditure met from Contingency Fund.

**XXIII and 29—Police
REVENUE**

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc.

EXPENDITURE

2. The great bulk of the expenditure is on account of the police force and its supervision. The expenditure on account of the Railway Police was, in the case of Indian Government Railways managed by Companies, formerly distributed between Government and Railway Companies in the proportion of 3/10ths and 7/10ths. From 1919-20, Government was bearing all charges for "Crime and Order" Police, the Railway Companies being responsible for the control of, and the charges on account of, 'Watch and Ward' Staff, besides making a lump contribution to Government equivalent to the difference between what each Railway was required by its contract to pay, viz., 7/10ths of the charges on account of both classes of Railway police, and the whole cost of the "Watch and Ward" staff. A similar method of apportionment was applied to Police expenditure in Indian Government Railways managed by the Government, the charges for "Watch and Ward" being debited to Railways and those for "Crime and Order" to this head.

3. With effect from the 1st April, 1937, the expenses in connection with "Order" police are ultimately recoverable from the Railways.

4. The expenditure on account of the Criminal Investigation Department is also included under this head. The charges of the Intelligence Bureau attached to the Ministry of Home Affairs of the Government of India are, however, adjusted under "25—General Administration".

No. 47—ACCOUNT of RECEIPTS under POLICE for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
Contribution for Railway Police	Rs. 43,620	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. 4,43,088	Rs.	Rs.	Rs. 11,83,358	Rs. 3,58,453	Rs. 9,03,819	Rs. 29,32,338
Police supplied to Railways	..	..	..	..	..	..	706	..	..	..	..	7,651	8,357
Police supplied to Municipal, Cantonment and Town Funds.	..	..	..	..	..	..	..	..	..	..	..	2,595	2,595
Police supplied to public departments, private companies and persons.	1,41,454	..	..	..	..	..	29,620	21,266	58,795	1,37,212	..	1,64,450	5,52,797
Receipts and recoveries on account of Presidency Police.	..	..	..	..	..	..	..	..	..	13,71,382	..	3,88,319	17,59,701
Recoveries on account of Village Police	..	..	..	..	..	..	..	..	9,38,153	..	..	..	9,38,153
Cash receipts under the Arms Act	11,782	6,657	8,735	..	1,284	19,157	276	..	..	2,83,306	..	13,697	3,44,894
Fees, fines and forfeitures	7,001	185	682	..	3,389	62	26,185	283	3,07,805	6,35,199	97,086	1,48,088	12,25,964
Recoveries of overpayments	38,641	4,426	6,496	3	6,388	11,991	58,333	72,047	1,110	2,12,114	57,012	1,24,057	5,92,618
Collection of payments for services rendered	21,15,019	9,647	..	..	413	..	1,33,805	463	3,25,055	6,46,766	95,672	1,73,223	35,00,063
Miscellaneous	2,21,459	12,747	16,259	566	4,831	1,44,304	1,28,866	61,220	3,57,755	12,31,787	1,89,883	3,54,340	27,24,017
Receipts in England	2,825	..	..	..	..	..	..	..	..	249	..	..	3,074
TOTAL	25,38,181	77,282	32,172	569	16,305	1,75,514	8,20,879	1,55,279	19,88,673	57,01,373	7,98,105	22,80,239	1,45,84,571
<i>Debit—Refunds</i>	<i>977</i>	<i>96</i>	<i>35</i>	<i>..</i>	<i>310</i>	<i>2,158</i>	<i>1,04,439</i>	<i>7,387</i>	<i>1,48,134</i>	<i>1,00,874</i>	<i>1,341</i>	<i>1,39,267</i>	<i>5,05,068</i>
TOTAL RECEIPTS UNDER POLICE	(a) 25,37,204	77,186	32,137	569	15,995	1,73,356	7,16,390	1,47,892	18,40,539	56,00,499	7,96,764	21,40,972	1,40,79,503

(a) Includes receipts pertaining to Delhi State.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police	29,32,338	..	..	30,92,436	..	..	..	2,61,607	..	6,17,098	1,87,426	53,448	71,44,353
Police supplied to Railways	8,357	..	..	..	5,293	..	..	..	79,141	55,000	..	..	1,47,791
Police supplied to Municipal, Cantonment and Town Funds.	2,595	..	..	..	..	..	..	..	..	283	..	..	2,878
Police supplied to Public departments, private companies and persons.	5,52,797	400	1,425	..	48,670	..	2,515	1,13,130	422	8,464	-58,861	1,28,355	9,15,039
Receipts and recoveries on account of Presidency Police.	17,59,701	..	..	..	18,01,351	..	..	..	..	..	..	..	35,61,052
Recoveries on account of Village Police	9,38,153	24,672	48	..	..	..	..	..	..	..	..	..	9,62,873
Cash receipts under the Arms Act	3,44,894	22,605	1,19,875	3,83,573	1,22,208	..	-55,856	..	..	..	-3,900	..	9,33,399
Fees, fines and forfeitures	12,25,964	2,600	5,355	96,265	1,28,695	2,24,059	..	250	3,927	26,102	5,063	2,966	17,21,246
Recoveries of overpayments	5,92,618	5,510	1,40,396	1,87,821	18,524	79,442	48,541	7,010	4,942	3,86,035	28,675	28,516	15,28,030
Collection of payments for services rendered	35,00,063	7,811	5,47,285	2,69,284	75,630	18,872	2,328	26,185	..	9,693	5,046	78,175	45,40,372
Miscellaneous	27,24,017	1,16,999	4,05,172	26,72,462	2,90,450	1,16,414	2,51,604	1,41,277	48,802	4,82,169	53,390	76,648	73,78,404
Receipts in England	3,074	242	13,365	209	2,981	..	..	..	..	..	..	..	19,871
TOTAL	1,45,84,571	1,80,839	12,32,921	67,02,050	24,93,802	4,37,787	2,49,132	5,49,459	1,37,234	15,84,844	3,34,561	3,68,108	2,88,55,308
<i>Deduct—Refunds</i>	<i>5,05,063</i>	<i>1,602</i>	<i>13,906</i>	<i>45</i>	<i>13,762</i>	<i>3,865</i>	<i>742</i>	<i>6,458</i>	<i>362</i>	<i>3,117</i>	<i>2,346</i>	<i>1,182</i>	<i>5,52,455</i>
TOTAL RECEIPTS UNDER POLICE	1,40,79,503	1,79,237	12,19,015	67,02,005	24,80,040	4,33,922	2,48,390	5,43,001	1,36,872	15,81,727	3,32,215	3,66,926	2,83,02,853

No. 47-A—ACCOUNT of EXPENDITURE under POLICE for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS										Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police	..	..	..	..	..	47,584	..	..	..	1,97,73,923	..	1,98,21,507
Superintendence	21,985	1,07,835	68,928	..	85,885	6,12,837	4,03,519	2,75,531	6,28,183	7,67,382	2,90,528	32,62,613
District Executive Force	2,28,20,263	23,80,364	14,07,017	4,06,268	20,49,300	34,29,959	2,07,62,150	1,08,12,749	2,52,40,139	6,75,18,022	2,26,07,984	17,94,34,215
Police Training Schools and Colleges	5,00,181	..	..	..	23,146	42,068	2,84,360	2,22,883	3,44,872	2,35,795	2,23,957	18,77,262
Village Police	..	..	..	..	..	..	6,454	400	33,19,107	..	..	33,25,961
Home Guards	635	..	..	..	..	..	..	2,47,427	18,38,398	14,18,803	12,25,532	47,30,795
Special Police	28,18,912	..	8,44,072	..	..	11,14,319	31,83,938	23,282	66,76,405	3,337	..	1,46,64,265
Railway Police	1,96,037	84,016	..	..	..	..	8,32,089	2,23,723	7,99,882	39,31,855 } (b) 3,556 }	9,89,104	70,56,706 } (b) 3,556 }
Criminal Investigation Department	21,53,326	1,38,616	..	20,092	24,646	2,60,155	11,66,537	45,51,670	26,78,924	42,38,745 }	11,40,102	1,63,72,813 }
Transfers to the General Police Fund	..	..	..	..	..	..	..	..	2,05,537	..	..	2,05,537
Cost of Training of Indian Police Service Probationers of Part B States	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	1,31,29,878	2,400	..	..	..	..	..	..	2,82,074	..	..	1,24,14,352
Works Charge in England	..	..	..	..	..	..	..	2,70,355	53,166	..	..	3,23,521
Leave Salaries and Deputation Pay	..	..	..	..	..	..	29,432	9,279	3,995	33,079	..	75,785
Sterling Overseas Pay	..	..	..	..	..	..	395	..	..	..	..	395
Stores	17,299	..	..	..	..	..	..	..	5	895	89	18,288
Other charges	..	..	..	..	..	..	..	9,282	44	5,784	146	15,256
TOTAL EXPENDITURE UNDER POLICE	(a) 4,16,58,516	27,13,231	23,20,017	4,26,360	21,82,977	55,06,922	2,66,68,874	1,66,46,581	4,20,70,731	9,79,27,620 } (b) 3,556 }	2,64,77,442	26,45,99,271 } (b) 3,556 }
Charged	..	..	..	..	..	..	..	..	..	25,716	79	25,795
Voted	(a) 4,16,58,516	27,13,231	23,20,017	4,26,360	21,82,977	55,06,922	2,66,68,874	1,66,46,581	4,20,70,731	9,79,01,904 } (b) 3,556 }	2,64,77,363	26,45,73,476 } (b) 3,556 }

(a) Includes expenditure pertaining to Delhi State.
(b) Represents expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police	1,98,21,507	50,88,878	..	..	..	2,26,92,749	..	..	..	..	..	..	1,21,603	4,77,24,737
Superintendence	32,82,613	5,49,564	3,16,280	3,97,439	7,85,193	6,42,334	22,04,879	16,46,380	2,45,548	10,44,746	4,54,822	1,21,097	4,34,325	1,21,05,220
District Executive Force	17,94,34,215	3,78,10,597	1,26,07,149	2,98,86,276	5,73,38,892	3,93,54,758	2,21,19,027	1,01,50,417	1,08,63,702	73,00,399	2,13,22,291	73,69,688	46,42,193	44,01,99,604
Police Training Schools and Colleges	18,77,262	4,01,302	2,22,208	2,92,439	3,95,066	5,84,628	2,66,790	1,28,349	48,152	32,379	3,72,679	..	90,009	47,17,263
Village Police	33,25,961	1,478	4,18,278	..	33,22,112	..	..	24,41,259	..	..	..	12,75,238	..	1,07,84,326
Home Guards	47,30,795	..	..	..	..	..	..	1,454	..	1,55,057	..	3,16,980	..	52,04,286
Special Police	1,46,64,265	44,04,141	17,43,510	..	1,05,90,216	11,35,673	35,79,629	54,45,162	3,36,289	..	59,05,507	5,31,064	37,54,294	5,20,89,750
Railway Police	70,56,706	19,08,053	1,59,311	6,48,591	37,53,678	7,71,461	2,27,019	3,18,178	3,91,977	2,60,172	7,37,651	3,57,336	52,104	1,66,42,237
Criminal Investigation Department	1,63,72,813 (b) 3,556	18,14,220	9,05,403	13,02,287	22,56,862	26,26,308	17,09,843	4,43,660	2,25,103	5,62,913	7,56,169	3,39,564	4,94,533	2,98,09,678 (b) 3,556
Transfers to the General Police Fund	2,05,537	..	..	..	..	..	..	..	..	..	..	..	..	2,05,537
Cost of Training of Indian Police Service Probationers of Part B States . . . . .	..	..	..	..	..	..	6,927	..	..	..	..	..	2,699	9,626
Miscellaneous	1,34,14,352	1,200	1,382	64,303	1,10,037	..	..	..	900	..	..	..	..	1,36,92,174
Works	3,23,521	..	61,320	9,37,415	21,66,633	3,49,418	40,541	..	..	..	..	..	..	38,78,848
Charges in England—														
Leave Salaries and Deputation Pay	75,785	2,210	27,484	..	7,266	34,838	..	..	..	..	..	1,670	..	1,49,253
Sterling Overseas Pay	395	2,139	1,108	4,800	5,924	..	..	..	..	..	..	..	..	14,366
Stores	18,288	..	..	..	..	..	..	12,392	..	..	..	..	..	30,680
Other Charges	15,256	4,677	3,040	289	183	465	..	..	13	..	..	3,593	..	27,516
TOTAL EXPENDITURE UNDER POLICE.	26,45,99,271 (b) 3,556	5,19,88,459	1,64,66,473	3,35,33,839	8,07,32,062	6,81,92,632	3,01,54,655	2,05,87,251	1,21,11,684	93,55,666	2,95,49,119	1,08,16,230	95,97,760	63,71,85,101 (b) 3,556
Charged	25,795	..	..	..	..	..	..	..	..	..	747	..	..	26,542
Voted	26,45,73,476 (b) 3,556	5,19,88,459	1,64,66,473	3,35,33,839	8,07,32,062	6,81,92,632	3,01,54,655	2,05,87,251	1,21,11,684	93,55,666	2,95,48,372	1,03,16,230	95,97,760	63,71,58,559 (b) 3,556

(b) Represents expenditure met from Contingency Fund.

XXIV and 30—Ports and Pilctage

Ports are classed under two divisions, "A—Major Ports" and "B—Other Ports", the former being under the control of the Central Government and the latter of the State Governments. Madras, Bombay, Calcutta, Vizagapatam, Kandla and Cochin are Major Ports.

2. Receipts and expenditure connected with the maintenance of river floatillas, pilot establishments and harbours are shown under these heads.

Expenditure Outside the Revenue Account**73—Capital Outlay on Ports****A—Capital Outlay on Vizagapatam Port**

This sub-major head exhibits the capital expenditure in connection with the development of Vizagapatam Port, which has been undertaken to afford an outlet easy of approach for the trade of the Madhya Pradesh and Upper India generally and to ease the congestion at the Port of Calcutta and also to some extent at Bombay and on the railways leading to them.

B—Capital Outlay on Kandla Port

Capital expenditure incurred in connection with the development of Kandla as a major port is booked under this sub major head. The project has been undertaken to relieve to some extent the pressure on the Port of Bombay and reduce substantially the rail roads to and from the hinterland covering Central India, Rajasthan, Delhi and Punjab.

C—Capital Outlay on Minor Ports

This sub-major head accommodates the account of Capital expenditure on all other Ports.

No. 48—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—A—MAJOR PORTS, for the year ended 31st March, 1956.

	Central Government
A—MAJOR PORTS—	Rs.
Survey fees	1,64,676
Fees for engagement and discharge of seamen	2,40,297
Fees for registration of vessels	5,525
Examination fees and miscellaneous	2,08,834
Total	7,09,332
<i>Deduct—Refunds</i>	2,039
TOTAL RECEIPTS—A—MAJOR PORTS	7,07,293

No. 48-A—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B—OTHER PORTS, for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS					Total
		Government of Assam	Government of Bombay	Government of Orissa	Government of West Bengal	Government of Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS—							
Sale proceeds of vessels and stores . . . . .	..	..	..	..	..	15,995	15,995
Freight Passage and Tonnage	16,83,817	..	..	..	..	9,35,842	26,19,659
Registration and other fees . . . . .	..	..	..	40	7,260	25,53,497	25,60,797
Miscellaneous	5,75,980	390	11,326	2,287	58,283	8,08,342	14,56,608
Receipts in England	2,870	..	..	..	..	..	2,870
Total	22,62,667	390	11,326	2,327	65,543	43,13,676	66,55,920
<i>Deduct—Refunds</i>	3,549	..	..	..	2,539	34,938	41,026
TOTAL RECEIPTS—B—OTHER PORTS	22,59,118	390	11,326	2,327	63,004	42,78,738	66,14,903

**No. 48-B—ACCOUNT of EXPENDITURE under PORTS AND PILOTAGE—A—MAJOR PORTS for the year ended
31st March, 1956.**

	Central Government
	Rs.
A—MAJOR PORTS—	
Direction (Headquarters Establishments)	7,03,983
Principal officers and their establishments	15,32,495
Shipping offices	9,98,838
Ship Survey Department	2,59,367
Training Ship	11,25,099
Training Scheme for Ratings	7,83,297
Miscellaneous	3,398
Welfare organisation for seamen	95,991
<i>Deduct—Establishment charges recovered from other Governments, Departments etc.</i>	<i>64,138</i>
CHARGES IN ENGLAND—	
Leave Salaries and Deputation Pay	89,761
Stores	1,42,875
Other charges	17,417
TOTAL EXPENDITURE—A—MAJOR PORT (VOTED)	56,88,383

**No. 48-C—ACCOUNT of EXPENDITURE under PORTS and PILOTAGE—B—OTHER PORTS, for the year ended
31st March, 1956.**

	Central Government (a)	STATE GOVERNMENTS				Total
		Government of Bombay	Government of Orissa	Government of West Bengal	Government of Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS—						
Pay and Allowances of officers and men afloat	..	..	..	..	9,18,516	9,18,516
Charges for Pooled Launches	..	..	..	4,42,512	18,887	4,61,399
Purchase of Marine Stores and Coal for the building repairs and outfit of ships and vessels.	..	..	..	..	9,09,443	9,09,443
Pilotage and Pilot establishments	..	..	20	..	37,073	37,093
Ports establishments	20,96,990	..	..	91,929	5,67,504	27,56,423
Miscellaneous Shore Establishments	19,17,251	..	..	..	7,21,177	26,38,428
Miscellaneous	..	2,40,626	250	4,87,593	5,63,822	12,92,291
Works	..	8,63,602	..	21,013	6,07,717	14,92,332
Suspense	..	..	..	..	2,28,076	2,28,076
Welfare Organization for Seamen	14,647	..	..	..	..	14,647
Development Schemes	55,486	..	..	..	..	55,486
<i>Deduct—Recoveries</i>	<i>8,20,376</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>8,20,376</i>
Transfers to the Depreciation Reserve Fund—Ports.	..	..	..	..	10,88,479	10,88,479
<i>Deduct—Amount met from the Depreciation Reserve Fund—Ports.</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>33,291</i>	<i>33,291</i>
TOTAL EXPENDITURE—B—OTHER PORTS (VOTED)	32,63,998	11,04,228	270	10,43,047	56,27,403	1,10,38,946

(a) Represents transactions relating to Andaman and Nicobar Islands.

No. 48-D—ACCOUNT of CAPITAL OUTLAY on PORTS during and to end of the year 1955-56.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A—CAPITAL OUTLAY ON VIZAGAPATAM PORT*		
Land	8,020	1,07,09,483
Waterways	1,84,679	1,41,00,418
Docks and Berths	—62,079	68,10,024
Broad Gauge Railways	51,234	19,93,784
Ferries . . . . .	..	2,18,440
Manganese Facilities	60,548	8,55,117
Plant	1,26,276	23,01,070
Floating Craft . . . . .	..	(a) 44,26,928
Buildings	2,42,289	48,99,357
Oil Facilities	47,60,107	68,75,086
Suspense	—1,20,484	(b) 6,24,400
TOTAL A—CAPITAL OUTLAY ON VIZAGAPATAM PORT	(c) 52,50,590	(d) 5,38,14,107
B—CAPITAL OUTLAY ON KANDLA PORT—		
KANDLA PORT—		
Preliminary Expenses	44,134	19,99,471
Land Acquisition	4,820	74,908
Land Reclamation	7,45,595	20,53,317
Quays, Jetties Wharves and Moorings (including Transit Sheds)	1,55,06,607	2,82,81,463
Workshops and Slipways	3,64,388	18,87,859
Channel, Demarcation and Aid to Navigation	4,49,961	6,94,964
Port equipment	26,76,301	8,05,141
Power Supply	3,70,010	11,29,306
Water Supply	1,62,919	6,79,044
Drainage	67,334	67,647
Buildings	34,49,500	86,76,007
Communications	—2,63,287	89,67,172
Construction, Plant and Machinery	2,49,451	21,67,810
Establishment	14,41,656	60,84,895
Floating Craft	15,25,972	48,71,638
Warehouses and Storage Plinths	65,16,142	75,15,072
Suspense	—3,16,085	2,75,980
<i>Deduct</i> —Receipts and Recoveries on Capital Account	4,28,509	14,15,703
Development of Gandhi Dham Township at Kandla—		
Land Acquisition	1,533	1,536
Works	16,06,376	32,42,937
Establishments	98,707	1,00,252
Tools and Plants	76,362	88,972
Suspense	—7,307	5,96,172
Miscellaneous	3,162	3,162
<i>Deduct</i> —Receipts and Recoveries on Capital Account	1,863	1,863
Loss or gain by Exchange . . . . .	..	1,177
TOTAL B—CAPITAL OUTLAY ON KANDLA PORT	(c) 3,43,44,079	8,68,48,336

* According to the terms of transfer of control of the Vizagapatam Port to the Railway Department, the Capital-at-Charge of the Port on 1st April, 1956, is not to be debited against this Department. Accordingly, the amount of Rs. 3,78,92,847 under the heads as shown in this Account of the Combined Finance and Revenue Accounts for the year 1945-46 *vide* page 191, has not been taken into account for the purpose of calculation of interest.

(a) & (b) Include Rs. 2,70,381 and minus Rs. 73 respectively on account of difference between *ad hoc* and revised capital at charge as on 15th August, 1947 adopted without Financial adjustment during the year.

(c) These are voted.

F. and F.F.—Civil Administration.

No. 48-D—ACCOUNT of CAPITAL OUTLAY ON PORTS during and to end of the year 1955-56—*consld.*

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
STATE GOVERNMENTS		
GOVERNMENT OF ORISSA		
C—CAPITAL OUTLAY ON MINOR PORT—		
Works	6,289	6,289
Survey	4,16,752	(c) 4,40,356
TOTAL	4,23,041	4,46,645
GOVERNMENT OF SAURASHTRA		
C—CAPITAL OUTLAY ON MINOR PORTS—		
Works	85,905	30,83,909
Plants	28,479	4,52,866
Floating Craft	5,24,692	(b) 76,63,144
Buildings	84,418	7,43,889
Development Schemes	39,12,542	(b) 53,81,033
Deduct—Receipts and Recoveries on Capital Account	98,582	98,582
Deduct—Expenditure Financed from Port Reserve Fund	15,17,055	60,87,711
Deduct—Expenditure met from Revenue . . . . .	..	26,21,926
TOTAL	30,20,399	85,17,022
TOTAL C—CAPITAL OUTLAY ON MINOR PORTS	(a) 34,43,440	89,63,667
TOTAL EXPENDITURE CENTRAL AND STATE UNDER CAPITAL OUTLAY ON PORTS	4,30,38,109	14,96,26,110

73-A Appropriation to Port Development Fund

This major head was opened during the year 1955-56 to exhibit the appropriation to 'Port Development Fund' which was created during that year under Section 3 of the Saurashtra Port Development Funds Act, 1956 with a view to record the transfers to the Fund.

No. 48-E—ACCOUNT showing APPROPRIATION TO PORT DEVELOPMENT FUND during and to end of the year 1955-56.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
STATE GOVERNMENT		
GOVERNMENT OF SAURASHTRA		
Appropriation to Port Development Fund	1,40,00,000	1,40,00,000
TOTAL	(a) 1,40,00,000	1,40,00,000

(a) This is voted.

(b) Includes an amount of Rs. 4,43,579 representing expenditure in 1948-49 and 1949-50 omitted to be included in the Finance Accounts for 1950-51.

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

XXV and 31—Lighthouses and Lightships

To ascertain whether the Lighthouses administration in India is self-supporting, i.e., whether the receipts from the light dues over a fixed period are sufficient to cover all expenditure thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government accounts in order that the results of the financial working of the Department may be obtained with greater facility and more accurately than has been possible in the past. For this purpose, the Government accounts exhibit capital expenditure, indirect charges such as those for depreciation of fixed assets, interest on capital and cost of accounts and audit. The accounts also show necessary reserves and pensionary liability in addition to the ordinary running expenses and annual maintenance. A separate income and expenditure account and a balance-sheet in commercial form are prepared from the Government accounts at the end of each year, and any surplus on the income and expenditure account of each year is transferred to a General Reserve Fund which is also debited with any deficiencies on the same account. Any large surplus in the Fund is utilised to finance new capital expenditure on Lighthouses and Lightships. These accounts appear in the Appropriation Accounts of the Central Government (Civil) under the Grant relating to the Ministry of Transport.

No. 49—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1956.

	Central Government
	Rs.
Light dues	34,42,392
Miscellaneous	4,52,480
Total	38,94,872
<i>Deduct—Refunds</i>	<i>38,528</i>
TOTAL RECEIPTS FROM LIGHTHOUSES AND LIGHTSHIPS.	38,56,349

No. 49-A—ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the Revenue Account during the year ended 31st March 1956.

	Central Government
	Rs.
I—Capital Account—	
Capital outlay financed from Ordinary Revenues (<i>vide</i> details in Account No. 49-B).	—2,726
II—Revenue Account—	
Direction	4,14,472
Lighthouses—Working expenses	7,88,585
Lightships—Working expenses	11,628
Cost of Accounts and Audit	18,646
Pensionary and Provident Fund charges	24,694
Contribution to Depreciation Reserve Fund	1,48,568
Contribution to the General Reserve Fund	20,07,445
Charges in England—	
Leave salaries and deputation pay	5,914
Loss or gain by Exchange	385
TOTAL EXPENDITURE UNDER LIGHTHOUSES AND LIGHTSHIPS (VOTED)	34,15,611

74—Capital Outlay on Lighthouses and Lightships.

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.

No. 49-B—Account of CAPITAL OUTLAY ON LIGHTHOUSES and LIGHTSHIPS during and to end of the year 1955-56.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Lighthouses	13,60,098	37,75,926
Lightships	2,69,004	13,42,122
Tools, Plant and Equipment	44,209	6,77,447
Stock and Suspense	2,917	—8,686
Charges in England—		
Leave salaries and deputation pay . . . . .	..	602
Loss or gain by Exchange . . . . .	..	28
<i>Deduct—Receipts & Recoveries on Capital Account.</i>	<i>2,640</i>	<i>2,639</i>
Total	16,73,588	57,84,800
<i>Deduct—Amount financed from General Reserve Fund—Lighthouses and Lightships.</i>	<i>16,76,314</i>	<i>51,39,907</i>
<i>Deduct—Amount financed from Depreciation Reserve Fund.</i>	..	1,400
<i>Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES.</i>	<i>—2,726</i>	<i>45,493</i>
Net outlay outside the Revenue Account.		..

[ACCOUNT No. 50 DELETED]

XXV-A and 33-A Dangs District

The Administration of the Dangs Area formerly administered by the Crown Representative, was transferred to the Government of Bombay with effect from the 12th August, 1947 and the Area was merged with the State with effect from 19th January, 1948 on the specific condition that the area will be administered as a separate "District" and that the surplus revenue in respect of the area be set apart and used exclusively for the benefit of the people of the Dangs. To implement this condition the Government of Bombay decided to record the receipts and payments relating to this area under these major heads. They have also created a reserve fund called "Dangs District Reserve Fund" vide page 642. The difference between the receipts and expenditure is transferred to/from the above fund from/to 33-A/XXV-A Dangs District.

No. 51—ACCOUNT of RECEIPTS in connection with DANGS DISTRICT for the year ended 31st March, 1956.

	Government of Bombay
	Rs.
XXVA—DANGS DISTRICT—	
Dangs Receipts	60,51,298
Transfers from Dangs District Reserve Fund	3,60,000
Total Receipts under Dangs Districts	(a) 64,11,298

No. 51-A—ACCOUNT of EXPENDITURE connected with DANGS DISTRICT for the year ended 31st March, 1956.

	Government of Bombay
	Rs.
33-A—DANGS DISTRICT	
Dangs Expenditure	35,71,082
Transfers to the Dangs District Reserve Fund	28,15,015
Total Expenditure under Dangs District (Voted) (a)63,86,077	

(a) The difference between the figures of receipts and expenditure is due to the adjustment of a debit of Rs. 25,221 in rectification of misclassification in previous years.

34—Tribal Areas

This major head accommodates (i) charges connected with the ordinary civil administration of the frontier areas including expenditure on buildings and (ii) charges to civil estimates, directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, charges for hospitals and other buildings required for the administration of the military forces. Charges unconnected with the ordinary civil administration of the frontier areas, e.g., Customs, State Excise, etc., are brought to account under the appropriate heads of service concerned.

No. 52—ACCOUNT of EXPENDITURE in connection with TRIBAL AREAS for the year ended 31st March, 1956.

	Central Government
	Rs.
A—FRONTIER WATCH AND WARD—	
Frontier Constabulary and Militia—	
Assam Rifles	2,42,85,901
Buildings—	
Works	1,23,417
Establishment	1,651
Tools and Plant	171
Total	1,26,269
Total A—Frontier Watch and Ward	2,44,11,170
B—OTHER CHARGES—	
Political and Administrative Charges	1,63,48,063
Works	27,68,705
Economic Development of Tribal Areas	34,56,723
Miscellaneous Expenditure	26,74,670
National Extension Service	2,30,813
Community Development Project	3,51,506
Deduct—Charges recovered from other Governments, Departments etc.	1,66,497
Total B—Other Charges	2,56,63,783
TOTAL—EXPENDITURE UNDER TRIBAL AREAS (VOTED)	5,00,74,953

35—External Affairs

The great bulk of the expenditure classified under this major head relates to (i) charges of Embassies and Missions abroad and of High Commissioners and Agents in Commonwealth Countries (ii) charges on account of Diplomatic and Consular Services abroad, (iii) the subsidies paid to the several frontier states, (iv) the expenses on Refugees and State prisoners and (v) entertainment charges of envoys and chiefs. Expenditure of a special character is, however, shown under the head "Special Diplomatic Expenditure".

2. The cost of the External Affairs Department Secretariat which was prior to 15th August, 1947, included under this head is now shown under "25—General Administration—Secretariat and Attached Offices" and the charges pertaining to the High Commissioner for India in United Kingdom which were formerly shown under '25—General Administration' are now included under the minor head 'Charges in England' under this head.

No. 53—ACCOUNT of CHARGES in connection with EXTERNAL AFFAIRS for the year ended 31st March, 1956.

	Central Government
	Rs.
Embassies and Missions Abroad	2,50,39,716
High Commissioners and Agents in Commonwealth Countries	79,71,042
Emigration (Outside India)	2,59,174
Subsidies—Sikkim Subsidy	32,01,000
Entertainment Charges	22,21,535
Special Diplomatic Expenditure	70,053
Works	7,563
Refugees and State Prisoners—	
Kabul Refugees and State Prisoners	1,17,625
Other Refugees and State Prisoners	1,760
	1,19,385
Miscellaneous	1,55,42,663
Charges in England—	
Central Departments—	
Salaries	33,04,150
Allowances, Honoraria etc.	2,26,785
Other Expenses	15,16,065
Colonial Departmental charges for issue of leave salaries etc.	11,144
Legal Adviser's Department	49,453
Publicity Organisation in London	4,27,202
	55,00,161
Other Items—	
Foreign Service Probationers	20,200
Relief and Repatriation of Destitute Indians in U.K. and foreign countries	2,734
Miscellaneous	6,142
Embassy Dublin	16,131
Historical Adviser	3,101
Deduct—State Governments' share of cost of the High Commissioner's Establishment	52,946
TOTAL CHARGES UNDER EXTERNAL AFFAIRS (Voted)	5,99,32,291

36.—Scientific Departments.

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character on scientific objects.

No. 54—ACCOUNT of EXPENDITURE under SCIENTIFIC DEPARTMENTS for the year ended 31st March, 1956.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India	78,03,105	..	..	..	..	..	..	..	..	..	..	..	..	78,03,105
Botanical Survey	4,28,602	..	..	..	..	..	..	..	..	..	..	..	..	4,28,602
Zoological Survey	4,23,826	..	..	..	..	..	..	..	..	..	..	..	..	4,23,826
Anthropological Survey	7,25,430	..	..	..	..	..	..	..	..	..	..	..	..	7,25,430
Geological Survey	58,75,608	..	..	..	..	..	..	..	..	..	..	..	..	58,75,608
Scientific Research	1,60,34,708	..	..	..	..	..	..	..	..	..	..	..	..	1,60,34,708
Exploration of Coal, Petroleum and Minerals.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mines Department	56,05,485	2,789	..	..	..	..	82,331	..	..	..	..	..	..	56,90,605
Archaeological Department	52,88,933	..	..	..	..	..	..	..	..	..	..	..	..	52,88,933
Grants-in-aid and Donations to Scientific Societies and Institutes	3,52,08,166	..	..	..	..	..	..	..	1,000	14,976	45,093	..	12,600	3,52,81,835
Meteorological Department	1,06,56,904	..	..	..	..	..	..	..	..	..	..	..	..	1,06,56,904
Museums	6,67,867	11,695	..	..	..	2,184	..	..	20,112	54,041	6,42,223	1,06,455	2,46,009	17,50,586
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	2,19,011	..	2,19,011
Works	2,44,292	..	..	..	..	..	..	..	..	..	1,18,659	..	..	3,62,951
City Survey and Stores Department	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Exploration of Oil and Natural Gas	75,188	..	..	..	..	..	..	..	..	..	..	..	..	75,188
CHARGES IN ENGLAND—														
Leave Salaries and Deputation Pay.	74,357	..	..	..	..	..	..	..	..	..	..	..	..	74,357
Sterling Overseas Pay	3,013	..	..	..	..	..	..	..	..	..	..	..	..	3,013
Stores	5,31,183	..	..	..	..	..	..	..	..	..	..	..	333	5,31,516
Other Charges	34,687	140	..	..	..	..	..	..	..	..	..	59	112	34,998
Deduct—Amount not from Special Development Fund	4,47,660	..	..	..	..	..	..	..	..	..	..	..	..	4,47,660
Total	8,92,33,694	14,624	..	..	..	2,184	82,331	..	21,112	69,017	8,05,975	3,25,525	2,59,054	9,08,13,516
Charged	..	..	..	..	..	..	..	..	..	..	..	154	..	154
Voted	8,92,33,694	14,624	..	..	..	2,184	82,331	..	21,112	69,017	8,05,975	3,25,371	2,59,054	9,08,13,362

No. 54—ACCOUNT of EXPENDITURE under SCIENTIFIC DEPARTMENTS for the year ended 31st March, 1956—*concll.*

MIS/10/10/100-15

F. and P. — Civil Administration.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS										Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India	78,03,105	..	..	..	..	..	..	..	..	..	..	78,03,105
Botanical Survey	4,28,602	..	..	..	..	..	..	..	..	..	..	4,28,602
Zoological Survey	4,23,826	..	..	..	..	..	..	..	..	..	..	4,23,826
Anthropological Survey	7,25,430	..	..	..	..	..	..	..	..	..	..	7,25,430
Geological Survey	58,75,608	..	..	..	..	..	..	..	..	..	..	58,75,608
Scientific Research	1,60,34,708	..	..	..	..	..	..	..	..	..	..	1,60,34,708
Exploration of Coal, Petroleum and Minerals.	..	..	..	..	..	..	..	7,83,556	..	..	21,053	8,04,609
Mines Department	56,99,605	1,94,035	..	..	..	1,29,590	51,210	..	9,92,721	..	..	70,58,171
Archaeological Department	52,88,933	15,062	..	25,098	..	1,59,350	..	27,205	95,023	37,572	22,009	56,70,262
Grants-in-aid and Donations to Scientific Societies and Institutes.	3,52,81,835	10,600	400	..	1,07,533	..	..	82,000	..	..	..	3,54,82,368
Meteorological Department	1,06,56,904	..	..	..	..	..	..	..	..	..	..	1,06,56,904
Museums	17,50,586	46,779	66,002	77,560	..	73,658	21,011	12,770	80,985	32,111	2,86,620	24,48,082
Development Schemes	2,19,011	1,145	..	..	..	..	57,416	..	..	..	1,555	2,79,127
Works	3,62,951	25,018	..	1,781	..	..	..	..	..	..	..	3,89,750
City Survey and Stores Department . . . . .	..	..	..	..	..	12,136	..	..	..	..	..	12,136
Exploration of Oil and Natural Gas	75,188	..	..	..	..	..	..	..	..	..	..	75,188
CHARGES IN ENGLAND—												
Leave Salaries and Deputation Pay	74,357	..	..	..	..	..	..	..	..	..	..	74,357
Sterling Overseas Pay	3,013	..	..	..	..	..	..	..	..	..	..	3,013
Stores	5,31,516	..	..	..	..	..	..	..	..	..	..	5,31,516
Other Charges	34,998	..	..	..	..	..	..	3,193	..	..	..	38,191
Deduct—Amount met from Special Development Fund	4,47,660	..	..	..	..	..	..	..	..	..	..	4,47,660
Total	9,08,13,516	2,92,639	66,402	1,04,439	1,07,533	3,74,734	1,29,637	9,08,724	11,68,749	9,683	3,31,237	9,43,67,293
Charged	154	..	..	..	..	..	..	..	..	..	..	154
Voted	9,08,13,362	2,92,639	66,402	1,04,439	1,07,533	3,74,734	1,29,637	9,08,724	11,68,749	9,683	3,31,237	9,43,67,139

XXVI and 37—Education.

REVENUE

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

EXPENDITURE

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, e.g., medical, industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is included in their budgets.

3. The basis of the division of education into 'University', 'Secondary', 'Primary', and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus the expenditure on a school may be classified as 'Secondary' even though it includes primary classes. In West Bengal however, grants to schools which impart primary as well as secondary (or special) education are divided into grants on account of Primary and Secondary (or Special) education and classified as such in the accounts.

4. The sub-head 'University' includes the expenditure on collegiate education, both literary and professional. In States in which the intermediate classes have been separated from the Universities, the charges in respect of these classes are shown under 'Secondary'. The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education such as Direction and Inspection and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '50—Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1956.

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—University—													
Fees, Government Arts Colleges	1,85,063	1,21,790	55,730	52,254	..	49,735	96,621	8,37,546	1,58,852	..	13,28,643	5,98,941	34,85,175
Fees, Government Professional Colleges	12,890	..	..	..	..	..	..	1,81,379	10,862	627	12,27,147	1,28,564	15,61,469
B—Secondary—													
Fees, Government Secondary Schools	1,68,404	1,84,068	17,320	86,509	8,03,667	1,91,671	20,588	1,85,248	4,73,697	8,26,997	5,83,492	7,29,969	42,71,630
C—Primary—													
Fees, Government Primary Schools	2,153	..	..	..	124	8	524	..	230	113	14,889	5,887	23,928
D—Special—													
Fees and other receipts, Government Special Schools.	2,29,003	..	214	..	27,549	24	5,302	1,09,202	1,15,816	55,809	2,53,438	1,05,992	9,02,349
E—General—													
Contributions	..	1,19,118	15,87,501	2,10,581	6,78,968	15,500	..	4,49,019	20,209	10,096	—114	37	30,90,915
Income from endowments	42,898	16,414	..	..	..	..	..	760	..	..	1,64,984	..	2,25,056
Recoveries of overpayments	14,96,738	19,021	11,110	19,862	8,975	17,939	21,163	1,05,766	40,877	58,065	96,53,599	3,12,128	1,17,65,543
Collection of payments for services rendered	3,159	2,200	..	..	..	..	..	31,223	..	60,206	4,16,193	4,192	5,17,173
Miscellaneous	9,34,855	35,940	1,00,161	14,165	4,14,112	24,531	72,768	2,79,306	2,97,592	10,89,033	16,93,820	51,21,594	1,00,77,877
Receipts in England	2,750	..	..	..	..	..	..	..	..	27	..	..	2,777
Total	30,77,913	4,98,551	17,72,036	3,83,371	19,33,395	2,99,408	2,17,266	21,79,449	11,18,135	21,00,973	1,53,36,091	70,07,304	3,59,23,892
Deduct—Refunds	6,908	1,442	1,057	3,86,862	1,454	..	..	70,116	12,324	12,659	1,16,275	23,186	6,32,283
Total Receipts under Education	30,71,005	4,97,109	17,70,979	—3,491	19,31,941	2,99,408	2,17,266	21,09,333	11,05,811	20,88,314	1,52,19,816	69,84,118	3,52,91,609

No. 55—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March, 1956—concl'd.

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—University—														
Fees, Government Arts Colleges	34,85,175	12,12,723	4,20,821	8,84,386	..	7,52,127	..	4,57,241	..	2,96,231	6,25,953	4,22,541	2,03,772	87,60,970
Fees, Government Professional Colleges.	15,61,469	4,55,239	..	79,169	2,31,204	2,08,104	..	56,418	1,14,658	35,601	2,858	1,80,913	34,428	29,60,061
B—Secondary—														
Fees, Government Secondary Schools.	42,71,630	2,92,768	5,64,165	15,28,766	20,84,870	6,97,985	6,43,336	7,33,530	4,97,741	10,63,190	4,77,032	3,23,108	14,90,338	1,46,68,399
C—Primary—														
Fees, Government Primary Schools.	23,928	..	7,20,175	6,034	27,823	2,264	90,949	18,342	4,411	6,211	20,384	15,842	..	9,36,363
D—Special—														
Fees and other receipts, Government Special Schools.	9,02,349	2,32,926	37,671	4,827	70,735	10,734	1,78,099	29,649	88,622	93	40,846	10,333	47,295	16,54,179
E—General—														
Contributions	30,90,915	53,70,813	..	11,95,871	3,057	..	13,39,618	..	2,78,879	3,107	2,29,774	2,18,553	..	1,17,90,587
Income from endowments	2,25,056	2,426	5,145	..	5	1,880	..	..	1,667	..	..	5,241	2,366	2,43,786
Recoveries of overpayments	1,17,65,543	2,02,089	15,040	79,900	1,29,529	72,987	1,37,550	1,46,144	29,908	20,535	7,47,361	1,46,607	50,403	1,35,43,596
Collection of payments for services rendered.	5,17,173	69,050	57,466	28,998	195	25,077	488	10,059	7,345	2,500	14,592	2,128	..	7,35,071
Miscellaneous	1,00,77,877	3,66,576	7,70,935	35,77,983	1,01,52,145	1,06,86,496	5,08,739	8,30,732	28,48,028	3,89,768	9,51,495	61,32,867	29,31,235	5,02,24,876
Receipts in England	2,777	147	67	1,442	..	1,833	732	..	6	..	..	..	..	7,004
Total	3,59,23,892	82,04,757	25,91,425	73,87,376	1,26,99,563	1,24,59,487	28,99,511	22,82,115	38,71,265	18,17,236	31,10,295	74,58,133	47,59,837	10,54,64,892
Deduct—Refunds	6,32,883	8,64,611	36,509	1,33,713	60,163	39,014	3,639	6,498	92,812	2,596	45,855	47,589	16,376	19,91,637
Total Receipts under Education	3,52,91,009	73,40,146	25,54,916	72,53,663	1,26,39,400	1,24,20,473	28,95,872	22,75,617	37,78,453	18,14,640	30,64,480	74,10,544	47,43,462	10,34,73,255

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—University—													
Grants to Universities	2,70,09,429	..	6,000	..	..	..	..	17,15,900	6,27,000	61,59,139	72,68,342	3,24,349	4,31,10,159
Government Arts Colleges	6,47,857	4,50,201	1,96,575	1,80,673	..	1,01,350	5,65,221	13,23,827	6,17,832	7,924	27,34,993	12,22,369	80,48,822
Grants to non-Government Arts Colleges	2,50,000	..	..	..	..	12,500	..	11,82,041	6,24,952	..	12,36,929	2,93,473	35,99,895
Government Professional Colleges	..	..	..	..	..	..	..	2,14,039	1,41,072	72,875	25,37,149	1,70,389	31,35,524
Grants to non-Government Professional Colleges.	..	..	..	..	..	..	..	40,267	..	..	9,23,894	..	9,64,161
Works	..	..	..	..	..	..	..	..	20,014	..	..	..	20,014
Total	2,79,07,246	4,50,201	2,02,575	1,80,673	..	1,13,850	5,65,221	44,76,074	20,30,870	62,39,938	1,47,01,307	20,10,580	5,88,78,575
B—Secondary—													
Government Secondary Schools	14,29,779	13,83,710	6,23,616	4,02,370	50,44,088	8,36,713	20,03,597	4,50,974	27,62,777	17,64,874	42,78,131 (a) 97,125	16,02,615	2,25,80,244 (a) 97,125
Direct grants to non-Government Secondary Schools.	6,45,497	8,39,553	30,000	61,559	40,50,897	17,294	..	16,68,736	49,80,131	53,16,247	2,01,58,156	25,48,332	4,03,16,402
Grants to local bodies for Secondary Education	..	..	..	..	2,12,324	..	..	20,23,131	..	55,93,511	8,26,248	6,64,534	93,19,748
Works	..	..	..	..	..	..	..	..	1,19,186	..	..	..	1,19,186
Total	20,75,276	22,23,263	6,50,616	4,63,929	93,07,309	8,54,007	20,03,597	41,42,841	78,62,094	1,26,74,632	2,52,62,535 (a) 97,125	48,15,481	7,23,35,580 (a) 97,125
C—Primary—													
Government Primary Schools	24,02,855	14,79,349	5,85,057	7,84,985	2,72,046	13,50,643	35,10,951	15,614	10,42,024	2,68,313	2,427	14,60,656	1,31,74,920
Direct grants to non-Government Primary Schools.	1,02,086	2,76,816	..	4,806	..	26,233	..	1,95,15,662	1,09,820	5,16,325	1,63,149	3,41,895	2,10,56,792
Grants to local bodies for Primary Education	..	..	..	10,280	23,61,144	6,480	..	61,76,242	1,16,56,206	2,06,74,046	9,69,82,391 (a) 8,74,400	1,09,70,334	14,88,37,123 (a) 8,74,400
Works	..	..	..	..	..	..	..	..	36,919	..	..	..	36,919
Total	25,04,941	17,56,165	5,85,057	8,00,071	26,33,190	13,83,356	35,10,951	2,57,07,518	1,28,44,969	2,14,58,684	9,71,47,967 (a) 8,74,400	1,27,72,885	18,31,05,754 (a) 8,74,400

D—Special—													
Government Special Schools	19,85,501	34,929	12,423	..	3,40,790	11,987	1,61,373	10,23,570	8,41,303	6,49,133	60,29,374	9,86,354	1,20,76,737
Direct grants to non-Government Special Schools	9,230	1,500	12,400	..	1,800	..	..	8,19,430	3,99,200	5,07,479	31,38,224	52,237	49,41,500
Grants to local bodies for Special Education	..	..	..	..	..	..	..	..	39,300	..	4,99,467	..	5,38,767
Works . . . . .	..	..	..	..	..	..	..	..	1,09,749	..	..	..	1,09,749
Total	19,94,731	36,429	24,823	..	3,42,590	11,987	1,61,373	18,43,000	13,89,552	11,56,612	96,67,065	10,38,591	1,76,66,753
E—General—													
Direction	1,17,643	1,35,246	1,95,462	..	2,51,965	14,212	1,96,487	3,56,735	3,05,861	2,76,242	5,96,669	2,61,677	27,08,199
Inspection	2,02,696	99,342	..	39,988	1,07,919	1,90,168	3,48,203	18,00,437	9,34,569	12,30,556	39,97,794	9,99,918	99,51,690
Scholarships	89,615	..	1,68,265	32,443	5,17,044	71,807	1,54,358	1,13,116	6,31,830	6,25,227	15,85,435	4,50,823	44,39,963
Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	21,44,580	1,51,366	49,855	7,705	13,57,254	6,000	3,51,564	10,78,652	8,66,677	35,70,363	22,31,926	39,33,222 } (a) 22,253 }	1,57,52,144 } (a) 22,253 }
Works . . . . .	..	..	..	1,08,281	..	..	65,026	..	8,983	..	..	..	1,82,290
Repayment to the Contingency Fund . . . . .	..	..	..	..	..	..	..	2,05,000	..	..	..	16,000	2,21,000
Amount transferred to the Fund for Development of Hindi and State Languages.	..	..	..	..	..	..	..	..	..	..	..	1,00,000	1,00,000
Expenditure incurred on Development of Hindi and State Languages.	..	..	..	..	..	..	..	..	..	..	..	60,000	60,000
<i>Deduct</i> —Amount met from the Fund for Development of Hindi and State Languages.	..	..	..	..	..	..	..	..	..	..	..	60,000	60,000
Development Schemes	10,41,20,164	25,62,876	62,20,563	6,26,796	31,42,344	18,14,236	53,86,607	1,16,44,152	1,23,47,594	3,01,31,569	32,87,496	2,99,14,723	21,11,99,120
Welfare of Scheduled Tribes and other Backward Classes.	4,91,066	..	..	..	..	..	..	..	..	..	..	..	4,91,066
Amount transferred to the Fund for promotion of education among educationally backward classes.	..	..	..	..	..	..	..	..	..	..	..	..	..
Expenditure for promotion of education among educationally backward classes.	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct</i> —Amount met from the fund for promotion of education among educationally backward classes.	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	10,71,65,744	29,48,880	66,34,145	8,15,213	53,76,526	20,96,423	65,05,245	1,51,98,092	1,50,95,514	3,58,33,957	1,16,99,320	3,56,76,363 } (a) 22,253 }	24,50,45,372 } (a) 22,253 }
Carried over to Page 35	14,16,47,978	74,14,88	80,97,216	22,59,886	1,76,59,615	44,5,623	1,27,46,387	5,13,67,525	3,92,22,919	7,73,63,823	15,84,78,194 } (a) 9,71,525 }	5,63,13,900 } (a) 22,253 }	57,70,32,034 } (a) 9,93,774 }

(a) Represents expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—University—														
Grants to Universities	4,31,10,159	13,83,215	4,53,940	..	38,84,547	22,48,000	53,45,184	12,333	43,00,000	..	3,20,000	..	24,95,471	6,35,52,849
Government Arts Colleges	80,48,822	24,82,492	18,14,893	20,35,374	10,73,987	33,38,760	..	17,44,969	..	11,96,581	27,75,597	7,33,682	6,11,330	2,58,56,487
Grants to non-Government Arts Colleges.	35,99,895	27,20,390	1,29,598	1,000	39,24,114	12,34,189	95,475	13,600	..	15,900	1,24,186	33,571	..	1,18,91,918
Government Professional Colleges	31,35,524	16,13,890	59,846	3,30,803	9,84,980	7,88,404	..	1,35,874	74,181	81,571	36,637	93,906	72,621	74,08,237
Grants to non-Government Professional Colleges.	9,64,161	4,72,349	..	6,600	57,165	46,834	..	..	..	..	17,116	1,09,067	245	16,73,537
Works	20,014	..	..	..	..	..	..	..	..	..	..	..	..	20,014
Total	5,88,78,575	86,72,336	24,58,277	23,73,777	99,24,793	76,56,187	54,40,659	19,06,776	43,74,181	12,94,052	32,73,536	9,70,226	31,79,667	11,04,03,042
B—Secondary—														
Government Secondary Schools.	2,25,80,244 } (a) 97,125 }	10,48,596	24,04,708	42,30,594	92,78,904	25,41,985	1,10,08,488	72,30,432	14,07,293	50,42,182	1,26,16,012	33,65,225	77,45,736	9,05,00,399 } (a) 97,125 }
Direct grants to non-Government Secondary Schools.	4,03,16,402	1,24,70,553	11,64,098	4,62,500	1,48,39,878	71,24,932	17,95,935	3,87,055	6,10,166	2,12,385	17,06,875	3,73,862	97,39,598	9,12,04,239
Grants to local bodies for Secondary Education.	93,19,748	51,98,814	9,66,814	1,31,733	..	31,00,000	..	..	7,28,676	..	1,331	..	..	1,94,47,116
Works	1,19,186	..	..	..	..	..	..	..	..	..	..	..	..	1,19,186
Total	7,23,35,580 } (a) 97,125 }	1,87,17,963	45,35,620	48,24,827	2,41,18,782	1,27,66,917	1,28,04,423	76,17,487	27,46,135	52,54,567	1,43,24,218	37,39,087	1,74,85,334	20,12,70,940 } (a) 97,125 }
C—Primary—														
Government Primary Schools	1,31,74,920	47,904	21,39,104	61,904	9,38,025	4,53,425	2,50,88,381	69,65,318	1,83,85,585	39,34,433	70,05,841	62,13,965	82,88,409	9,26,97,214
Direct grants to non-Government Primary Schools.	2,10,56,792	4,10,74,242	28,84,698	..	11,581	15,75,500	11,27,333	1,00,127	12,88,629	2,203	1,98,807	2,11,869	72,37,131	7,67,68,912
Grants to local bodies for Primary Education.	14,88,37,123 } (a) 8,74,400 }	1,56,47,186	46,81,924	1,36,83,290	4,12,65,288	72,58,158	..	..	1,77,002	..	1,95,735	..	..	23,17,45,706 } (a) 8,74,400 }
Works	36,919	..	..	..	..	..	..	..	..	..	..	..	..	36,919
Total	18,31,05,754 } (a) 8,74,400 }	5,67,68,332	97,05,726	1,37,45,184	4,22,14,894	92,87,083	2,62,15,714	70,65,445	1,98,51,216	39,36,636	74,00,383	64,25,834	1,55,25,540	40,12,48,751 } (a) 8,74,400 }

D—Special—														
Government Special Schools	1,20,76,737	11,57,507	5,19,395	1,51,379	90,17,412	8,92,989	22,35,838	5,65,421	10,18,667	..	4,96,920	2,83,318	3,74,142	2,87,89,725
Direct Grants to non-Government Special Schools.	49,41,500	14,96,828	2,73,442	..	7,22,712	7,84,808	1,16,748	2,33,449	69,926	..	1,97,400	..	9,709	88,46,522
Grants to local bodies for Special Education.	5,38,767	..	..	5,792	..	..	..	..	..	..	..	..	..	5,44,559
Works	1,09,749	..	..	..	..	..	..	..	..	..	..	..	..	1,09,749
Total	1,76,66,753	26,54,335	7,92,837	1,57,171	97,40,124	16,77,797	23,52,586	7,98,870	10,88,593	..	6,94,320	2,83,318	3,83,851	3,82,90,555
E—General—														
Direction	27,08,199	4,01,623	2,27,812	4,34,141	11,15,529	4,25,368	7,48,692	4,37,461	2,80,746	2,70,096	3,46,694	1,78,188	3,98,561	79,73,110
Inspection	99,51,590	23,40,365	9,74,439	9,13,517	37,50,186	11,51,167	10,30,542	6,29,506	10,75,486	3,33,295	11,69,948	3,11,243	8,41,940	2,44,73,244
Scholarships	44,39,963	2,95,867	1,22,009	1,91,541	11,83,380	5,29,419	7,46,622	1,56,188	4,18,427	35,976	92,994	..	1,00,553	83,13,939
Rural Uplift Scheme	..	..	..	..	3,95,354	..	..	..	..	..	..	..	..	3,95,354
Miscellaneous	1,57,52,144 (a) 22,253	26,46,557	22,32,013	1,06,629	93,17,150	2,50,09,961	5,56,544	7,89,746	35,52,030	5,09,752	4,45,876	17,57,873	38,51,565	6,65,27,840 (a) 22,253
Works	1,82,290	..	2,05,843	..	5,09,442	..	..	71,483	..	..	..	..	..	9,69,058
Repayment to the Contingency Fund.	2,21,000	..	..	..	..	..	..	..	..	..	..	..	..	2,21,000
Amount transferred to the Fund for Development of Hindi and State Languages.	1,00,000	..	..	..	..	..	..	..	..	..	..	..	..	1,00,000
Expenditure incurred on Development of Hindi and State Languages.	60,000	..	..	..	..	..	..	..	..	..	..	..	..	60,000
<i>Deduct</i> —Amount met from the Fund for Development of Hindi and State Languages.	60,000	..	..	..	..	..	..	..	..	..	..	..	..	60,000
Development Schemes	21,11,99,120	1,66,83,402	38,32,924	1,17,04,327	..	3,23,12,835	35,94,666	71,22,887	33,17,436	27,95,640	81,05,092	1,15,21,671	58,96,451	31,80,87,051
Welfare of Scheduled Tribes and other Backward Classes.	4,91,066	..	..	..	..	..	..	..	..	..	..	..	..	4,91,066
Amount transferred to the Fund for promotion of education among educationally backward classes.	..	..	..	25,00,000	..	11,24,000	..	..	..	..	..	..	..	36,24,000
Expenditure for promotion of Education among educationally backward classes.	..	..	..	22,01,164	..	12,04,966	..	..	..	..	..	..	..	34,06,130
<i>Deduct</i> —Amount met from the Fund for promotion of education among educationally backward classes.	..	..	..	22,01,164	..	11,76,673	..	..	..	..	..	..	..	33,77,837
Total	24,50,45,372 (a) 22,253	2,23,07,834	75,96,040	1,58,50,155	1,62,71,041	6,05,81,043	66,77,066	92,07,271	86,44,125	39,44,759	1,01,61,204	1,37,68,975	1,10,89,070	43,12,03,955 (a) 22,253
Carried over to Page 351	57,70,32,034 (a) 9,93,778	10,91,81,800	2,50,88,500	3,69,51,124	10,22,69,634	9,19,69,027	5,34,90,448	2,65,95,849	3,67,04,250	1,44,30,014	3,58,53,661	2,51,87,440	4,76,63,462	1,18,24,17,243 (a) 9,93,778

(a) Represents expenditure met from the Contingency Fund.

No. 55-A—ACCOUNT of EXPENDITURE under EDUCATION for the year ended 31st March, 1956 *contd.*

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 347	14,16,47,975	74,14,888	80,97,216	22,59,886	1,76,59,615	44,59,623	1,27,46,387	5,13,67,525	3,92,22,999	7,73,63,23	15,84,78,194 (a) 9,71,525	5,63,13,900 (a) 22,253	57,70,32,034 (a) 9,93,778
F—Charges in England—													
Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	..	1,429	..	1,847	..	3,276
Stores	26,731	..	..	..	..	..	1,77,113	..	..	..	2,48,663	26	4,52,533
Government Scholarships	1,63,025	..	..	..	..	..	..	..	..	2,383	11,135	9,759	1,80,312
Other Charges	1,697	..	..	..	..	..	..	..	3,701	905	7,355	..	13,658
Allowances and Fees to Scholars	4,685	..	..	..	..	..	..	..	..	..	..	..	4,685
Contribution to School of Oriental and African Studies	13,000	..	..	..	..	..	..	..	..	..	..	..	13,000
Grants to Hostels	25,075	..	..	..	..	..	..	..	..	..	..	..	25,075
Education Department, London	4,46,261	..	..	..	..	..	..	..	..	..	..	..	4,46,261
Total	6,80,484	..	..	..	..	..	..	1,77,113	5,130	3,288	2,69,000	9,785	11,44,800
Total Expenditure under Education	14,23,28,462	74,14,888	80,97,216	22,59,886	1,76,59,615	44,59,623	1,27,46,387	5,15,44,638	3,92,28,129	7,73,67,111	15,87,47,194 (a) 9,71,525	5,63,23,685 (a) 22,253	57,81,76,834 (a) 9,93,778
Charged	..	..	..	..	..	..	..	..	..	..	..	2,784	2,784
Voted	14,23,28,462	74,14,888	80,97,216	22,59,886	1,76,59,615	44,59,623	1,27,46,387	5,15,44,638	3,92,28,129	7,73,67,111	15,87,47,194 (a) 9,71,525	5,63,20,901 (a) 22,253	57,81,74,050 (a) 9,93,778

(a) Represents expenditure met from Contingency Fund.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 349	57,70,32,034 } (a) 9,93,778 }	10,91,81,800	2,50,88,500	3,69,51,124	10,22,69,634	9,19,69,027	5,34,90,448	2,65,95,849	3,67,04,250	1,44,30,014	3,58,53,661	2,51,87,440	4,76,63,462	1,18,24,17,243 } (a) 9,93,778 }
F—Charges in England—														
Leave Salaries and Deputation Pay.	3,276	..	700	5,707	1,193	33,089	..	..	..	..	..	..	..	43,965
Stores	4,52,633	1,47,645	..	4	..	401	..	..	32,139	..	..	..	..	6,32,722
Government Scholarships	1,86,312	..	..	..	..	71,415	6,499	..	5,426	..	..	..	..	2,69,652
Other Charges	13,658	50	..	16,778	1,558	14,308	..	..	757	..	..	..	..	47,109
Allowances and Fees to Scholars	4,685	..	..	..	..	..	..	..	..	..	..	..	..	4,685
Contribution to School of Oriental and African Studies.	13,000	..	..	..	..	..	..	..	..	..	..	..	..	13,000
Grants to Hostels	25,075	..	..	..	..	..	..	..	..	..	..	..	..	25,075
Education Department, London	4,46,261	..	..	..	..	..	..	..	..	..	..	..	..	4,46,261
Total	11,44,800	1,47,695	700	22,489	2,751	1,19,213	6,499	..	38,322	..	..	..	..	14,82,469
Total Expenditure under Education	57,81,76,834 } (a) 9,93,778 }	10,93,29,495	2,50,89,200	3,69,73,613	10,22,72,385	9,20,88,240	5,34,96,947	2,65,95,849	3,67,42,572	1,44,30,014	3,58,53,661	2,51,87,440	4,76,63,462	1,18,38,99,712 } (a) 9,93,778 }
Charged	2,784	..	..	..	609	..	..	..	..	..	..	..	..	3,393
Voted	57,81,74,050 } (a) 9,93,778 }	10,93,29,495	2,50,89,200	3,69,73,613	10,22,71,776	9,20,88,240	5,34,96,947	2,65,95,849	3,67,42,572	1,44,30,014	3,58,53,661	2,51,87,440	4,76,63,462	1,18,38,96,319 } (a) 9,93,778 }

(a) Represents expenditure met from Contingency Fund.

XXVII and 38—Medical.

REVENUE.

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE.

2. The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, mental hospitals, Chemical Examiners, and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at New Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.

3. Charges on account of medical buildings are generally shown under "50—Civil Works" except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

No. 56—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the year ended 31st March, 1956

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
Medical School and College fees	Rs. 28,271	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 2,22,141	Rs. 85,474	Rs. 82,679	Rs. 7,64,433	Rs. 2,34,494	Rs. 14,17,492
Hospital receipts	1,29,364	49,587	13,970	23,312	91,075	26,965	10,387	1,98,182	2,67,077	2,91,246	9,42,357	5,85,166	26,28,688
Mental Hospital Receipts	4,02,632	..	..	36	..	..	..	5,816	20,552	1,25,462	5,91,932	43,727	11,90,157
Sale of medicines	1,635	569	1,690	5,509	1,066	69	..	2,266	4,612	389	25,208	48,514	91,527
Bacteriological Laboratory receipts	..	..	..	..	..	..	..	..	..	..	25,52,993	..	25,52,993
Contributions	..	..	..	43,100	1,335	497	..	1,55,421	1,38,954	9,558	9,63,929	8,086	13,20,880
Income from endowments	..	..	..	..	..	..	..	1,509	..	31,364	41,492	..	74,365
Recoveries of overpayments	49,829	341	1,130	504	23,553	4,557	8,377	19,937	9,723	2,944	49,285	14,610	1,84,790
Collection of payments for services rendered	1,43,499	3,026	5,604	..	33,490	924	..	1,28,530	1,927	1,66,677	31,77,474	..	36,66,151
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	1,48,208	1,144	20,497	271	60,073	8,409	65,877	95,896	18,007	4,08,030	5,85,818	7,24,485	21,36,715
Receipts under Contributory Health Service Scheme for Government Servants.	8,28,492	..	..	..	..	..	..	..	..	..	..	..	8,28,492
Receipts in England	438	..	..	..	..	..	..	..	..	..	..	..	438
Total	17,37,368	54,667	42,891	72,732	2,10,592	41,421	84,641	8,29,698	5,46,326	11,18,349	96,94,921	16,59,082	1,60,92,688
<i>Debit—Refunds</i>	<i>21,116</i>	<i>..</i>	<i>327</i>	<i>1,852</i>	<i>259</i>	<i>6,083</i>	<i>178</i>	<i>19,606</i>	<i>80,051</i>	<i>26,093</i>	<i>1,73,346</i>	<i>14,421</i>	<i>3,43,332</i>
Total Receipts under Medical	17,16,252	54,667	42,564	70,880	2,10,333	35,338	84,463	8,10,092	4,66,275	10,92,256	95,21,575	16,44,661	1,57,49,356

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees	14,17,492	5,27,842	65,819	1,90,241	15,532	4,81,420	56,293	3,85,418	..	41,635	1,43,310	26,681	1,74,820	35,26,703
Hospital receipts	26,28,688	10,19,775	20,478	2,42,884	5,22,956	11,47,245	1,77,361	2,45,237	4,17,969	66,784	1,13,960	1,33,607	1,43,805	68,80,749
Mental Hospital Receipts	11,90,157	62,021	..	1,39,653	1,62,332	16,259	..	12,664	49,249	..	31	999	5,909	16,39,274
Sale of medicines	91,527	12,136	79,347	1,20,013	..	1,69,802	11,791	6,413	1,70,763	..	5,713	16,411	1,83,672	8,67,588
Bacteriological Laboratory receipts	25,52,993	..	..	..	..	..	..	..	..	..	..	..	..	25,52,993
Contributions	13,20,880	66,300	17,765	8,37,288	6,01,260	7,28,160	644	139	4,42,782	750	17,519	80,106	1,54,122	42,67,715
Income from endowments	74,365	39,064	..	..	20,198	11,094	..	..	..	3,038	..	57,849	336	2,05,944
Recoveries of overpayments	1,84,790	70,216	4,065	20,582	78,076	21,332	10,840	15,076	17,162	7,910	36,150	5,435	16,521	4,88,155
Collection of payments for services rendered.	36,66,151	2,52,697	22,268	17,058	1,343	1,09,681	40,701	1,539	2,878	148	8,028	1,265	3,502	41,27,259
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	..	..	3,59,021	..	..	..	..	..	..	..	3,59,021
Miscellaneous	21,36,715	7,22,262	56,616	2,29,381	8,87,203	7,79,185	28,537	1,74,647	1,08,968	41,944	37,358	1,18,880	1,45,311	54,67,007
Receipts under Contributory Health Service Scheme for Government Servants.	8,28,492	..	..	..	..	..	..	..	..	..	..	..	..	8,28,492
Receipts in England	438	..	..	— 2,926	..	..	..	..	..	..	..	..	4,634	2,146
Total	1,60,92,688	27,72,313	2,66,358	17,94,174	22,88,900	38,23,199	3,26,167	8,41,133	12,09,771	1,62,409	3,62,069	4,41,233	8,32,632	3,12,13,046
<i>Deduct—Refunds</i>	<i>3,43,332</i>	<i>37,511</i>	<i>1,025</i>	<i>30,203</i>	<i>83,126</i>	<i>84,608</i>	<i>8,373</i>	<i>14,441</i>	<i>4,451</i>	<i>2,325</i>	<i>4,236</i>	<i>513</i>	<i>10,577</i>	<i>6,24,721</i>
Total Receipts under Medical	1,57,49,356	27,34,802	2,65,333	17,63,971	22,05,774	37,38,591	3,17,794	8,26,692	12,05,320	1,60,084	3,57,833	4,40,720	8,22,055	3,05,88,325

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	22,00,362	1,11,137	..	19,585	2,11,203	1,37,469	2,58,616	6,73,287	5,60,619	8,82,353	9,03,605	6,27,363	65,85,589
Hospitals and Dispensaries	38,49,245	12,68,246	13,24,307	7,61,362	53,85,285	12,97,786	16,15,050	87,01,496	28,68,442	47,50,553	2,10,13,483 } (a) 8,893	38,89,532	5,67,24,787 } (a) 8,893
Grants for Medical purposes	49,62,218	33,702	..	..	15,915	..	..	..	3,76,239	1,53,695	5,16,365 } (a) 1,07,477	80,598	61,38,732 } (a) 1,07,477
Medical Colleges and Schools	6,12,488	9,800	..	..	2,360	..	..	6,17,762	40,576	7,06,838	26,00,194	1,62,753	47,52,771
Mental Hospitals	1,87,621	1,404	..	12,376	..	..	..	1,56,850	3,97,726	9,05,948	29,06,482	3,75,891	49,44,298
Chemical Examiners	..	..	..	..	..	..	..	56,117	..	..	84,021	..	1,40,138
Bacteriological Laboratories	..	..	..	..	..	..	..	..	..	..	22,04,186	..	22,04,186
Miscellaneous	22,24,043	..	..	3,30,719	12,814	..	..	..	..	..	..	..	25,67,576
Employees State Insurance Scheme	..	..	..	..	4,09,907	..	..	..	..	..	54,85,623	1,62,294	60,57,824
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	..	..	..	..	..	..	..	..	..	..
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Works	1,09,728	..	..	..	..	..	..	..	7,907	48,282	..	..	1,65,917
Development Schemes	5,20,080	..	30,47,364	..	..	6,35,315	4,61,428	23,56,539	40,98,901	1,18,42,732	..	49,55,781	2,79,18,140
Repayment to the Contingency Fund	..	..	..	..	..	..	..	..	..	..	..	..	..
Rural Uplift Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Special Development Fund.	1,58,456	..	..	..	..	..	..	..	..	..	..	..	1,58,456
Charges in England—													
Leave Salaries and Deputation Pay	890	..	..	..	3,067	..	1,690	2,949	..	18,486	2,325	6,017	35,424
Sterling Overseas Pay	297	..	..	..	..	..	..	..	..	..	6,253	..	6,550
Stores	250	..	..	..	..	..	..	751	..	2,332	22,506	631	26,470
Other charges	8,354	..	..	101	..	21	..	1,629	49	5,267	140	28	15,589
Medical Advisers Department	87,363	..	..	..	..	..	..	..	..	..	..	..	87,363
TOTAL EXPENDITURE UNDER MEDICAL	1,46,04,483	14,24,289	43,71,671	11,24,143	60,40,551	20,70,591	23,36,784	1,25,67,380	83,50,459	1,93,16,486	3,57,45,183 } (a) 1,16,370	1,02,60,888	11,82,12,908 } (a) 1,16,370
Charged	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	1,46,04,483	14,24,289	43,71,671	11,24,143	60,40,551	20,70,591	23,36,784	1,25,67,380	83,50,459	1,93,16,486	3,57,45,183 } (a) 1,16,370	1,02,60,888	11,82,12,908 } (a) 1,16,370

(a) Represents expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
Medical Establishment	Rs. 65,85,599	Rs. 11,84,009	Rs. 5,33,950	Rs. 9,48,933	Rs. 44,62,233	Rs. 11,06,714	Rs. 2,54,429	Rs. 4,56,163	Rs. 19,61,694	Rs. 2,90,140	Rs. 8,09,053	Rs. 2,63,880	Rs. 3,46,288	Rs. 1,92,08,085
Hospitals and Dispensaries	5,67,24,787 } (a) 8,893 }	2,51,28,390	42,62,723	34,54,285	1,96,28,637 } (a) 54,974 }	1,19,02,893	1,00,85,484	65,12,089	75,26,623	29,61,495	1,17,98,528	37,32,545	1,01,27,196	17,38,45,675 } (a) 63,867 }
Grants for Medical purposes	61,38,732 } (a) 1,07,477 }	..	1,29,214	1,18,520	20,23,671	8,11,142	1,08,157	63,210	..	26,813	72,464	1,04,733	2,15,034	98,11,690 } (a) 1,07,477 }
Medical Colleges and Schools	47,52,771	22,17,824	5,77,094	8,04,391	7,78,188	13,25,298	7,54,638	8,75,442	14,156	..	1,31,986	4,67,959	30,030	1,27,29,777
Mental Hospitals	49,44,298	16,13,066	57,676	5,03,309	9,34,012	9,99,482	3,45,347	97,416	2,57,384	..	1,15,281	11,324	3,34,490	1,62,13,085
Chemical Examiners	1,40,138	82,803	17,148	66,796	88,807	92,340	..	..	25,978	..	..	..	..	5,14,010
Bacteriological Laboratories	22,04,186	..	..	..	..	..	..	..	..	..	..	..	..	22,04,186
Miscellaneous	25,67,576	..	..	..	..	..	..	..	..	..	..	..	..	25,67,576
Employees State Insurance Scheme	60,57,824	6,15,969	..	..	..	..	1,60,433	..	..	..	..	..	91,705	69,25,931
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	..	..	48,91,009	..	..	..	..	..	..	..	48,91,009
Suspense	..	..	..	..	..	-6,02,902	..	..	..	..	..	..	..	-6,02,902
Works	1,65,917	20,313	5,000	..	8,68,164	20,544	822	50,888	..	..	..	..	..	11,31,648
Development Schemes	2,79,18,140	14,66,109	12,07,206	36,95,442	..	2,01,65,673	6,54,148	46,93,784	7,88,115	21,37,771	20,41,420	12,27,263	12,11,063	6,72,06,131
Repayment to the Contingency Fund.	..	..	..	..	2,000	..	..	..	..	..	..	..	..	2,000
Rural Uplift Schemes	..	..	..	..	1,20,280	..	..	..	..	..	..	..	..	1,20,280
Deduct—Amount met from Special Development Fund.	1,58,456	..	..	..	..	..	..	..	..	..	..	..	..	1,58,456
Charges in England—														
Leave Salaries and Deputation Pay.	35,424	9,099	2,984	7,770	..	19,253	..	..	7,379	..	..	..	..	81,909
Sterling Overseas Pay	6,550	..	..	..	..	..	..	..	..	..	..	..	..	6,550
Stores	26,470	52,462	..	18,398	..	4,708	..	..	6,442	..	..	..	..	1,08,480
Other Charges	15,589	13,131	1,127	4,449	540	14,777	8,501	..	188	..	..	..	..	58,302
Miscellaneous	..	..	..	..	..	..	..	..	6,237	..	..	..	..	6,237
Medical Advisers Department	87,363	..	..	..	..	..	..	..	..	..	..	..	..	87,363
TOTAL EXPENDITURE UNDER MEDICAL.	11,82,12,908 } (a) 1,16,370 }	3,24,03,175	67,99,122	96,22,293	2,89,06,532 } (a) 54,974 }	4,07,50,931	1,23,71,959	1,27,48,992	1,05,94,196	54,16,219	1,49,68,732	58,07,704	1,23,55,806	31,09,58,569 } (a) 1,71,344 }
Charged	..	..	..	..	542	1,05,082	..	..	..	..	5,319	..	..	1,10,943
Voted	11,82,12,908 } (a) 1,16,370 }	3,24,03,175	67,99,122	96,22,293	2,89,05,990 } (a) 54,974 }	4,06,45,849	1,23,71,959	1,27,48,992	1,05,94,196	54,16,216	1,49,63,413	58,07,704	1,23,55,806	31,08,47,626 } (a) 1,71,344 }

(a) Represents expenditure met from Contingency Fund.

XXVIII and 89—Public Health

REVENUE

Sale-proceeds of sera and vaccines form the most important item of receipts under this head.

EXPENDITURE WITHIN THE REVENUE ACCOUNT

2. Grants for Public Health purposes constitute one of the important items of expenditure under this head. These include contributions to Local Bodies for the employment of Health Officers and for the development of sanitation (water supply and drainage schemes and the like), and grants to special health organisations; such as the Indian Research and Public Health Funds. Expenses of combating epidemic diseases like plague, malaria and cholera and in connection with bacteriological laboratories and Pasteur Institutes, together with the cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineers, make up the great bulk of the remaining expenditure. The receipts and charges in connection with bacteriological laboratories in Bombay are, however, classified under 'Medical'.

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT

70—Capital Outlay on Improvement of Public Health

3. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

No. 57—ACCOUNT of RECEIPTS under PUBLIC HEALTH during the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc.	8,73,689	294	220	..	2,585	..	..	10,694	6,27,776	1,85,654	2,80,747	1,22,053	21,03,712
Contributions	24,932	..	81,173	194	748	..	..	21,322	67,304	..	5,36,090	23,070	7,56,833
Income from endowments	..	..	..	..	..	..	..	..	1,078	..	..	..	1,078
Recoveries of overpayments	1,49,211	..	18,907	..	603	702	7,957	17,395	49,902	2,840	1,67,361	19,258	4,34,136
Collection of payments for services rendered	1,05,598	220	..	..	3,524	..	..	1,13,146	300	5,03,345	1,43,599	..	8,69,732
Miscellaneous	8,51,029	..	1,486	89,361	5,193	10,015	8,585	55,133	5,27,652	15,29,473	60,18,464	6,79,710	97,76,101
Receipts in England	606	..	..	..	..	..	..	..	..	..	..	..	606
Total	20,05,065	514	1,01,786	89,555	12,653	10,717	16,542	2,17,690	12,74,012	22,21,312	71,48,261	8,44,091	1,39,42,198
Deduct—Refunds	825	..	..	..	432	22	..	1,210	17,230	10,68,977	19,764	201	11,08,661
TOTAL RECEIPTS UNDER PUBLIC HEALTH	20,04,240	514	1,01,786	89,555	12,221	10,695	16,542	2,16,480	12,56,782	11,52,335	71,28,497	8,43,890	1,28,33,537

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc	21,03,712	78,391	190	1,30,156	4,76,199	2,20,195	8,510	3,581	87,000	..	..	..	..	31,07,934
Contributions	7,56,833	16,91,955	..	..	17,77,804	1,36,092	..	..	55,809	..	..	5,61,900	3,665	49,84,058
Income from endowments	1,078	..	..	..	..	..	..	..	..	..	..	..	..	1,078
Recoveries of overpayments	4,34,136	19,764	841	9,673	18,933	4,978	5,158	1,246	2,967	3,441	6,885	6,229	4,627	5,18,878
Collection of payments for services rendered.	8,69,732	2,44,237	..	31,658	5,71,728	2,65,413	..	..	4,953	54,388	2,07,105	17,517	14,401	22,81,132
Miscellaneous	97,76,101	1,81,430	1,13,686	7,00,276	4,68,049	1,35,112	14,90,516	17,92,968	13,48,137	18,868	39,52,401	25,612	16,98,265	2,17,01,421
Receipts in England	606	..	..	3,752	..	..	..	..	..	..	..	..	..	4,358
Total	1,39,42,198	22,15,777	1,14,717	8,75,515	33,12,713	7,61,790	15,04,184	17,97,795	14,98,866	76,697	41,66,391	6,11,258	17,20,958	3,25,98,859
Deduct—Refunds	11,08,661	2,422	152	885	3,517	1,259	5	1,113	5,998	11	18,68,981	31,888	28,864	30,53,756
TOTAL RECEIPTS UNDER PUBLIC HEALTH.	1,28,33,537	22,13,355	1,14,565	8,74,630	33,09,196	7,60,531	15,04,179	17,96,682	14,92,868	76,686	22,97,410	5,79,370	16,92,094	2,95,45,103

No. 57-A—ACCOUNT of EXPENDITURE under PUBLIC HEALTH during the year ended 31st March, 1956.

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment	17,30,340	1,78,036	1,74,271	49,249	10,19,573	61,378	1,89,508	8,59,992	12,63,723	17,90,646	56,78,001	2,04,981	1,31,97,698
Grants for Public Health purposes	3,74,25,047	5,775	..	..	4,09,704	15,000	2,10,971	3,00,953	10,94,243	1,40,23,222	34,97,149	2,18,423	5,72,00,487
Expenses in connection with epidemic diseases	39,41,364	..	375	1,15,990	3,06,960	2,016	31,073	72,667	15,71,951	21,25,509	50,75,837	4,04,455	1,36,48,097
Bacteriological Laboratories	8,86,123	..	..	..	23,140	..	..	..	40,755	61,081	..	5,680	10,16,779
Pasteur Institute	..	..	..	..	5,033	..	..	..	2,22,192	33,263	..	..	2,60,488
Leprosy	..	..	..	..	..	..	..	..	..	..	..	4,45,022	4,45,022
Works	2,58,786	..	..	..	13,651	..	..	— 2,87,143	4,88,553	72,42,008	80,83,990	6,568	1,58,16,413
Miscellaneous	24,99,149	27,745	..	60,387	150	3,963	..	..	..	..	..	..	25,91,394
Rural Uplift Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..
Development Schemes	2,790	..	30,94,799	..	..	12,98,793	12,27,383	65,48,009	22,53,926	1,20,11,374	..	51,81,177	3,16,18,251
National Malaria Control	4,54,029	..	..	..	..	..	..	..	..	..	..	..	4,54,029
National Filaria Control	40,187	..	..	..	..	..	..	..	..	..	..	..	40,187
Repayment of Capital Expenditure on grants for Developments	5,16,267	..	..	..	..	..	..	..	..	..	..	..	5,16,267
Deduct—Amount met from Special Development Fund.	2,44,64,181	..	..	..	..	..	..	..	..	..	..	..	2,44,64,181
Charges in England—													
Leave Salaries and Deputation Pay	7,956	..	..	..	..	..	..	683	1,095	..	215	..	9,949
Contribution to the Bureau of Hygiene and Tropical Diseases	..	..	..	..	..	..	..	..	..	..	..	..	..
Stores	1,152	..	..	..	..	..	..	..	..	1,447	4,923	..	7,522
Other charges	4,031	..	..	..	..	..	..	1,483	1,463	400	7,188	..	14,565
TOTAL EXPENDITURE UNDER PUBLIC HEALTH	2,33,03,040	2,11,556	32,69,445	2,25,626	17,78,211	13,81,150	16,58,935	74,96,544	69,37,901	3,72,88,950	2,23,45,303	64,66,306	11,23,62,967
Charged	..	..	..	..	..	..	..	..	..	5,224	..	..	5,224
Voted	2,33,03,040	2,11,556	32,69,445	2,25,626	17,78,211	13,81,150	16,58,935	74,96,544	69,37,901	3,72,83,726	2,23,45,303	64,66,306	11,23,57,743

No. 57-A—ACCOUNT of EXPENDITURE under PUBLIC HEALTH during the year ended 31st March, 1956—*concl'd.*

M/S/1810/AGO-47

P. and F.F.—Civil Administration

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment	1,31,97,698	8,15,996	8,82,351	9,61,366	55,83,852 } (a) 13,168 }	18,57,547	29,87,364	7,00,311	21,64,520	6,67,419	9,91,891	3,74,069	13,81,445	3,25,65,829 } (a) 13,168 }
Grants for Public Health purposes	5,72,00,487	20,07,165	9,59,553	3,74,899	16,07,834	31,49,677	7,61,007	..	6,84,461	..	..	2,01,554	43,964	6,69,90,601
Expenses in connection with epidemic diseases	1,36,48,097	3,11,442	14,28,857	3,57,171	37,98,241	9,52,593	11,99,820	44,189	1,10,855	72,546	..	6,592	2,858	2,19,33,261
Bacteriological Laboratories	10,16,779	13,93,825	53,436	16,489	..	2,96,465	..	6,276	1,54,250	..	47,484	..	1,54,024	31,39,028
Pasteur Institute	2,60,488	..	33,946	..	..	97,387	..	..	..	..	..	..	..	3,91,821
Leprosy	4,45,022	..	..	..	..	55,184	61,700	..	..	..	..	..	..	5,61,906
Works	1,58,06,413	8,24,244	5,66,289	..	24,15,041	-10,63,843	12,04,516	24,32,107	..	..	31,26,516	21,44,680	..	2,74,55,963
Miscellaneous	25,91,394	..	..	..	..	..	30,840	..	..	..	..	..	..	26,22,234
Rural Uplift Schemes . . . . .	..	..	..	..	658	..	..	..	..	..	..	..	..	658
Development Schemes	3,16,18,251	60,33,119	5,88,203	32,11,123	..	59,18,904	11,66,942	52,69,266	11,58,763	6,76,095	73,91,536 } (a) 25,00,000 }	6,80,767	27,28,305	6,64,41,274 } (a) 25,00,000 }
National Malaria Control	4,54,029	..	..	..	..	..	..	..	..	..	..	..	..	4,54,029
National Filaria Control	40,187	..	..	..	..	..	..	..	..	..	..	..	..	40,187
Repayment of Capital Expenditure on grants for Developments.	5,16,267	..	..	..	..	..	..	..	..	..	..	..	..	5,16,267
<i>Deduct</i> —Amount met from Special Development Fund.	2,44,64,181	..	..	..	..	..	..	..	..	..	..	..	..	2,44,64,181
Charges in England— Leave Salaries and Deputation Pay.	9,949	..	..	1,083	..	3,122	..	..	..	..	..	..	..	14,154
Contribution to the Bureau of Hygiene and Tropical Diseases	..	..	200	..	..	..	..	..	..	..	..	..	..	200
Stores	7,522	7,822	..	..	4,446	74	..	..	6,272	..	..	..	..	26,136
Other charges	14,565	3,782	..	1,335	1,290	2,583	..	..	..	..	..	..	..	23,555
Total Expenditure under Public Health	11,23,62,367	1,13,97,395	45,12,835	49,23,466	1,34,11,362 } (a) 13,168 }	1,12,69,693	74,12,189	84,52,149	42,79,121	14,16,060	1,15,57,427 } (a) 25,00,000 }	34,07,662	43,10,596	19,87,12,022 } (a) 25,13,168 }
Charged	5,224	..	20,012	..	..	..	..	..	..	..	..	..	..	25,236
Voted	11,23,57,143	1,13,97,395	44,92,823	49,23,466	1,34,11,362 } (a) 13,168 }	1,12,69,693	74,12,189	84,52,149	42,79,121	14,16,060	1,15,57,427 } (a) 25,00,000 }	34,07,662	43,10,596	19,86,87,686 } (a) 25,13,168 }

(a) Represents expenditure met from Contingency Fund.

No. 57-B—ACCOUNT of CAPITAL OUTLAY on IMPROVEMENT OF PUBLIC HEALTH outside the REVENUE ACCOUNT during and to the end of the year 1955-56

	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
STATE GOVERNMENTS		
Government of Coorg		
Water Supply and Drainage Works	2,60,882	3,22,007
Total Government of Coorg	(b) 2,60,882	3,22,007
Government of Himachal Pradesh		
National Water Supply and Sanitation Scheme in Rural Areas	1,16,417	1,16,417
Total Government of Himachal Pradesh	(b) 1,16,417	1,16,417
Government of Vindhya Pradesh		
Rewa Water Supply Scheme	6,23,665	6,23,665
Urban Water Supply Schemes, Satna, Tikamgarh, Panna and Chhattarpur	6,71,600	8,01,968
Rewa Drainage Scheme	1,95,549	1,95,549
Total Government of Vindhya Pradesh	(b) 14,90,814	16,21,182
Government of Andhra		
Development Schemes	36,16,182	(a) 36,97,861
Total Government of Andhra	(b) 36,16,182	36,97,861
Government of Bombay		
<i>Ordinary</i>		
Karad Water Works . . . . .	..	96,579
Sholapur Development Scheme	94,965	1,43,558
Poona Town Planning Scheme . . . . .	..	77,586
Poona Drainage Scheme . . . . .	..	23,59,316
Poona Cantonment Water Supply Scheme	6,02,585	29,70,412
Salsette Water Supply Scheme . . . . .	..	10,75,720
Ambernath Water Supply Scheme	20,743	38,76,918
Kirkee Water Supply Scheme	25,212	15,26,500
Badlapur Water Supply Scheme . . . . .	..	8,105
Bahiroba Pumping Station . . . . .	..	96,738
Ghorpuri Water Supply Scheme . . . . .	..	16,959
Pipe line from Hotgi Tank to Sholapur . . . . .	..	11,27,337
Construction of Wells below Ekruk Tank at Sholapur . . . . .	..	1,52,141
Yeravda Colony Scheme	65	3,81,480
Miraj Water Supply Scheme	—1,530	7,67,591
Kundgol Water Supply Scheme . . . . .	..	1,93,593
Kolhapur Water Supply Scheme	1,18,037	3,88,529
Emergency Water Supply to Dombivli . . . . .	..	85,321
Vijaynagar Housing Scheme, Poona . . . . .	..	61,817
Lohagaon Pumping Station . . . . .	..	45,936
Providing and erecting an electrically driven pumping set for Raw Water Pumping Station at Poona	26,911	26,911
Carried over	8,86,988	1,54,79,047

(a) Includes Rs. 3,874 and Rs. 77,904 wrongly debited to "39—Public Health" and "71—Capital outlay on Schemes of Agricultural Improvement and Research" respectively.

(b) These are voted.

No. 57-B—ACCOUNT of CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH outside the REVENUE ACCOUNT during and to the end of the year 1955-56—*contd.*

	Expenditure during the year	Expenditure to end of the year.
	Rs.	Rs.
Government of Bombay—concl'd.		
Brought forward	8,86,988	1,54,79,047
<i>Fund for Development Schemes</i>		
Neerasagar Water Supply Scheme	30,06,801	1,86,00,524
Construction of Hubli Gokul Road . . . . .	..	11,228
Kalyan and Dombivli Water Supply Scheme	58,248	37,69,979
Water Supply to Sind Hindu Cooperative Society, Manjeri—Kondwa Road, Poona . . . . .	..	49,927
Water Supply to Penicillin Factory, Poona . . . . .	..	3,233
Nasik Water Supply Scheme	2,82,431	16,11,300
Water Supply to Developing Areas along Poona-Alandi Road . . . . .	..	1,38,349
Piped Water Supply for Greater Poona from Khadakvasla, Stage I	40,335	6,07,492
Godhra Water Supply Scheme	2,35,566	7,16,940
Poona Water Works	—11,344	28,814
Mahableshwar Drainage Scheme	1,367	82,799
Baroda Flood Control Scheme	15,82,155	19,06,329
Survey Work for Panchgani Water Supply Scheme	3,278	10,808
Water Supply Scheme—Borivli, Kandivali, Malad	2,61,828	2,61,828
Belgaum Water Supply Scheme	6	6
Total Government of Bombay	(c) 63,47,659	4,32,78,603
Government of Uttar Pradesh		
Ghaziuddin Haider Canal Sewage Scheme . . . . .	..	5,52,221
Total Government of Uttar Pradesh . . . . .	..	5,52,221
Government of Hyderabad		
Improvement Works under Local Bodies	17,71,061	2,06,08,652
Hyderabad Drainage Works . . . . .	..	1,19,88,553
Hyderabad Water Works	(b) 14,66,450	79,38,371
Deduct—Amount met from Revenue . . . . .	..	1,67,05,904
Total Government of Hyderabad	(c) 32,37,511	2,38,29,672
Government of Madhya Bharat		
Drainage Works at Mahatma Gandhi Road, Gwalior . . . . .	..	69,333
Extension of Bhind Water Works . . . . .	..	71,228
Subsidized Industrial Housing Scheme	23,66,644	93,79,495
Gwalior Water Works	1,70,636	18,39,667
Water Supply from Bilaoli Tank . . . . .	..	1,13,152
Temporary Staff for Construction Works	10,366	70,053
Total Government of Madhya Bharat	(c) 25,47,646	1,15,42,948

(b) Includes Rs. 9,38,643 on Development Schemes.

(c) These are voted.

No. 57-B—ACCOUNT of CAPITAL OUTLAY on IMPROVEMENT OF PUBLIC HEALTH outside the REVENUE ACCOUNT during and to the end of the year 1955-56—concl'd.

	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
Government of Rajasthan		
Skeleton Water Supply Scheme at Sirohi . . . . .	..	16,829
Skeleton Water Supply Scheme at Bhilwara . . . . .	..	54,475
Water Works Scheme, Udaipur . . . . .	..	3,67,293
Improvement of Water Supply Scheme Bikaner Division . . . . .	..	1,33,547
Improvement of Jaipur Water Works . . . . .	..	9,93,789
Water Works, Scheme, Bikaner . . . . .	..	42,919
Water Works Scheme, Alwar	-1,085	3,802
Water Works Scheme, Partapgarh . . . . .	..	55,284
Water Works Scheme, Kotah	2,16,340	2,27,053
Water Works Scheme, Kishangarh . . . . .	..	27,797
Jodhpur Water Works	11,472	11,472
Reorganisation of Water Supply at Jodhpur	44,873	44,873
National Water Supply, Jaipur	1,07,649	1,07,649
Improving of Mains at different Places	1,74,029	1,74,029
Purchase of Water Meters at Bikaner	7,140	7,140
Purchase of Water Meters	78,430	78,430
Bore Holes in City at different Places	39,718	39,718
Purchase of Meters at Udaipur	78,961	1,15,545
Other Schemes . . . . .	..	1,92,811
Total Government of Rajasthan	(a) 7,57,527	26,94,455
Government of Saurashtra		
Shahpur Sikka Water Works . . . . .	..	4,44,895
Improvement of Water Supply at Rajkot . . . . .	..	5,89,770
Improvement to Distribution System at Rajkot . . . . .	..	3,446
Porbander Water Supply Scheme	23,12,382	52,56,698
Extraordinary Replacements . . . . .	..	2,107
Minor Works . . . . .	..	25,094
<i>Deduct</i> —Expenditure financed from Porbander Water Supply Project . . . . .	..	23,09,319
<i>Deduct</i> —Expenditure met from Revenue . . . . .	..	(c) 1,18,662
Total Government of Saurashtra	(a) 23,12,382	38,94,029
Total Capital Outlay Outside the Revenue Account	2,06,87,020	9,15,49,395

(a) These are voted.

(b) Includes Rs. 9,38,643 on Development Schemes.

(c) Premerger expenditure treated as having been met from Revenue.

XXIX and 40—Agriculture**REVENUE**

Agricultural receipts are derived mainly from the experimental farms established by the Government and from botanical and other public gardens. Agricultural education, which also is dealt with under this head, contributes a small income in the shape of fees.

EXPENDITURE WITHIN THE REVENUE ACCOUNT

2. Under 'Agriculture' are included the cost of the Agricultural Department, the various agricultural experiments conducted by experts, experimental and model farms established by Government for improving agricultural methods, agricultural education and certain other miscellaneous expenditure. The expenditure connected with the development of co-operative credit among agriculturists is shown under a separate major head 'Co-operation'. See also para 2 of the note on '41—Veterinary' on page 373.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department.

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT**71—Capital Outlay on Schemes of Agricultural Improvement and Research.**

4. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvement and research.

No. 58—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1956.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	2,06,79,854	2,56,547	3,29,845	3,89,542	2,13,615	1,46,913	1,75,015	48,30,689	25,96,922	17,44,494	1,97,73,569	20,10,094	50,75,173	5,82,22,272
Fisheries	9,45,533	..	9,099	..	..	8,995	28,431	2,31,571	..	16,446	..	55,273	23,16,509	36,11,857
Recoveries of overpayments	1,46,026	411	9,105	837	..	3,155	9,700	13,516	9,169	14,175	25,615	16,156	7,59,079	10,06,944
Collection of payments for services rendered.	17,58,594	5,883	139	26	..	..	..	1,725	..	2,36,558	3,832	2,425	14,202	20,23,384
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies.	..	..	..	..	..	1,32,220	..	..	..	5,03,980	2,33,655	1,04,12,931	..	1,12,82,786
Grants from the Government of India for Grow More Food Scheme . . . . .	..	..	..	..	4,93,742	..	..	..	..	..	..	..	..	4,93,742
Receipts in England . . . . .	..	..	..	..	..	..	..	..	..	93	..	..	..	93
Total	2,35,30,007	2,62,841	3,48,188	3,90,405	7,07,357	2,91,283	2,13,146	50,77,501	26,06,091	25,15,746	2,00,36,671	1,24,96,879	81,64,963	7,66,41,078
<i>Deduct—Refunds</i>	<i>1,94,920</i>	<i>3,631</i>	<i>14,13,750</i>	<i>50,681</i>	<i>887</i>	<i>..</i>	<i>769</i>	<i>1,05,198</i>	<i>1,212</i>	<i>1,40,135</i>	<i>2,47,935</i>	<i>14,195</i>	<i>1,28,384</i>	<i>23,01,897</i>
Total Receipts under Agriculture	2,33,35,087	2,59,010	—10,65,562	3,39,724	7,06,470	2,91,283	2,12,377	49,72,303	26,04,879	23,75,611	1,97,88,736	1,24,82,684	80,36,579	7,43,39,181

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	5,82,22,272	6,67,928	19,62,615	1,19,85,790	1,70,31,134	10,88,108	5,40,226	21,52,262	19,00,156	8,12,871	15,43,964	7,14,515	9,86,21,839
Fisheries	36,11,857	1,00,345	1,07,601	..	3,03,701	..	44,480	34,131	11,831	73,175	2,39,833	2,90,164	48,17,118
Recoveries of overpayments	10,06,944	940	39,137	54,517	5,185	37,763	27,367	16,279	2,943	24,481	15,340	5,559	12,36,455
Collection of payments for services rendered	20,23,384	..	4,935	11,73,242	2,327	76,989	1,10,427	..	..	6,339	5,635	..	34,03,278
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside bodies.	1,12,82,786	..	..	..	2,39,822	..	—595	28,007	..	..	..	29,814	1,15,79,834
Grants from the Government of India for Grow More Food Scheme.	4,93,742	..	..	..	..	..	..	..	..	..	..	..	4,93,742
Receipts in England	93	..	..	1,609	94	..	..	..	..	..	..	..	1,796
Total	7,66,41,078	7,69,211	21,14,288	1,32,15,158	1,75,82,263	12,02,860	7,21,905	22,30,679	19,14,930	9,16,866	18,04,772	10,40,052	12,01,54,062
<i>Deduct—Refunds</i>	<i>23,01,897</i>	<i>1,90,920</i>	<i>12,329</i>	<i>87,800</i>	<i>29,138</i>	<i>165</i>	<i>538</i>	<i>11,543</i>	<i>3,421</i>	<i>2,020</i>	<i>29,362</i>	<i>14,488</i>	<i>26,83,621</i>
Total Receipts under Agriculture	7,43,39,181	5,78,291	21,01,959	1,31,27,358	1,75,53,125	12,02,695	7,21,367	22,19,136	19,11,509	9,14,846	17,75,410	10,25,564	11,74,70,441

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	..	..	65,171	32,259	1,02,903	3,19,292	1,02,419	1,59,310	5,79,895	1,50,524	3,51,306	18,63,079
Superintendence	9,30,482	87,694	2,00,173	29,240	..	..	3,512	2,63,606	3,05,667	5,26,484	3,15,899	2,64,566	3,06,697	32,34,020
Subordinate and Expert staff	70,37,224	57,677	..	36,019	65,755	72,407	..	..	2,20,019	5,06,519	28,96,354	5,90,786	..	1,14,82,760
Experimental Farms	49,90,146	50,404	1,56,757	96,928	6,535	..	27,242	6,51,708	1,19,339	8,59,602	2,98,458	2,96,509	9,11,232	84,64,860
Agricultural demonstration and propaganda including public exhibitions and fairs.	14,533	..	18,146	69,212	..	2,43,802	4,07,691	8,71,818	1,22,147	8,10,437	1,57,49,170	4,19,070	22,52,049	2,09,78,076
Agricultural Experiments and Research	24,74,272	4,35,646	97,305	1,08,138	8,39,837	81,632	..	1,88,152	22,57,394	11,13,860	33,89,574	4,39,577	8,87,468	1,23,12,855
Agricultural Education	2,19,770	..	2,40,347	11,718	..	3,703	..	..	16,306	7,62,594	24,81,756	3,32,443	4,17,464	44,86,101
Agricultural Engineering	74,869	..	..	..	20,166	..	..	1,89,581	..	62,031	14,09,948	86,860	3,93,849	22,37,304
Boring Operations	60,70,631	..	..	..	..	..	..	..	..	50,395	..	..	..	61,21,026
Botanical and other Public Gardens	6,435	..	1,04,012	..	..	..	..	..	3,264	300	..	2,17,969	75,336	4,07,316
Indian Council of Agricultural Research Department.	11,75,592	..	..	..	..	..	..	..	..	..	..	..	..	11,75,592
Scheme for the development of Agricultural marketing in India.	14,60,704	..	..	..	..	..	..	39,029	..	..	..	44,202	83,938	16,27,873
Payment of net proceeds of the Agricultural Produce Cess to the Indian Council of Agricultural Research.	49,12,414	..	..	..	..	..	..	..	..	..	..	..	..	49,12,414
Colonisation Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Special Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grants-in-aid, Contributions, etc.	3,28,28,317	..	..	15,000	36,300	..	2,000	..	..	11,336	12,13,875 (a)15,000	18,513	10,524	3,41,35,865 (a)15,000
Agricultural Development . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cane Development and Regulation of Sugar Industry.	16,64,707	16,473	..	..	..	..	..	..	..	..	..	..	..	16,81,180
Fisheries	87,92,733	..	22,913	..	..	31,024	..	3,15,630	..	43,853	..	..	15,27,233	1,07,63,386
Expansion and Modernisation of Marine Fisheries	3,724	..	..	..	..	..	..	..	..	..	..	..	..	3,724
Other charges	23,96,191	..	3,53,291	..	..	..	1,63,510	9,51,223	23,924	..	5,585	1,131	7,11,665	46,06,520

K 19181000-48	Miscellaneous	1,888		4,44,024	-15,857									4,30,066	
	Works	31,402						95,033		5,905		96,352		2,28,692	
	Repayment to Contingency Fund of Advance taken but not recouped in the previous year.														
	Development Schemes	1,44,096	9,72,224			8,94,780	17,53,265	52,98,094	60,98,645	2,91,34,881		57,75,797	77,81,269	5,78,33,051	
	Soil Fertility and Fertiliser	2,94,284												2,94,284	
	Transfer to the Reserve Fund for Protection of Sugar Industry of the proceeds of the receipts from sales of foreign stocks of sugar on decontrol.	14,686												14,686	
	Deduct—Amount met from the Fund for the benefit of linseed cultivation.	19,856												19,856	
	Expenditure on measures designed to assist Cotton growers.	8,10,159												8,10,159	
	Deduct—Amount met from the Fund for the benefit of Cotton growers.	8,10,159												8,10,159	
	Deduct—Amount met from the deposit account of grants for the relief of Ground-nut cultivators.	47,500												47,500	
	Deduct—Recoveries on Cane Development and Regulation of Sugar Industry.	16,64,707												16,64,707	
	Deduct—Amount met from Special Development Fund.	81,55,486												81,55,486	
	Charges in England—														
	Leave Salaries and Deputation Pay								1,845					1,845	
	Stores	47,039											920	47,959	
	Government Scholarships														
	Other charges	15,706	87							93		11	100	15,997	
	Total Expenditure under Agriculture	6,57,14,296	6,47,894	21,65,255	8,10,279	10,17,907	13,59,607	24,60,123	90,88,133	93,66,002	3,40,41,695	2,83,46,419 (a)15,000	86,37,958	1,57,87,402	17,94,42,070 (a)15,000
	Charged												5,588		5,588
	Voted	6,57,14,296	6,47,894	21,65,255	8,10,279	10,17,907	13,59,607	24,60,123	90,88,133	93,66,002	3,40,41,695	2,83,46,419 (a)15,000	86,32,370	1,57,87,402	17,94,37,382 (a)15,000

(a) Represents expenditure met from Contingency Fund.

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	18,63,079	96,630	2,53,721	9,13,853	3,84,220	2,07,709	77,774	1,50,909	95,229	1,35,596	1,65,027	1,22,067	44,65,804
Superintendence	32,34,020	1,13,737	2,93,812	9,20,565	53,27,777	94,844	1,01,012	1,24,012	66,025	1,19,019	1,14,344	62,739	1,05,71,906
Subordinate and expert staff	1,14,82,760	1,71,700	..	1,49,636	..	4,82,547	2,44,241	1,98,332	1,78,384	3,97,472	1,23,868	..	1,34,28,940
Experimental Farms	84,64,860	..	2,11,778	5,37,153	3,26,015	3,95,083	1,21,504	3,54,199	1,71,504	2,24,967	1,77,406	2,14,113	1,11,98,582
Agricultural demonstration and propaganda including public exhibitions and fairs.	2,09,78,075	10,62,224	12,55,269	62,709	1,86,688	2,99,306	2,60,511	15,59,667	1,06,079	47,128	..	6,281	2,58,23,937
Agricultural Experiments and Research	1,23,12,855	1,31,493	8,58,591	15,16,345	17,88,637	3,08,996	3,43,876	42,066	93,758	..	1,44,809	6,62,144	1,82,03,570
Agricultural Education	44,86,101	4,928	2,97,964	12,37,091	65,564	..	2,58,949	40,529	..	1,07,218	1,23,067	67,073	66,88,484
Agricultural Engineering	22,37,304	..	19,690	1,18,89,616	..	1,25,331	1,89,759	10,400	..	..	1,45,827	..	1,46,17,927
Boring Operations	61,21,026	11,695	1,11,177	(a) 25,000 21,27,778	..	2,694	..	..	21,843	..	7,38,890	..	91,35,103
Botanical and other Public Gardens	4,07,316	..	5,911	28,11,363	5,16,915	..	2,35,794	8,38,645	4,28,982	1,74,799	..	..	54,10,725
Indian Council of Agricultural Research Department.	11,75,592	..	..	..	..	..	..	..	..	..	..	..	11,75,592
Scheme for the development of Agricultural marketing in India.	16,27,873	30,498	..	..	..	93,366	..	..	22,970	..	..	5,713	17,80,420
Payment of net proceeds of the Agricultural Produce Cess to the Indian Council of Agricultural Research.	49,12,414	..	..	..	..	..	..	..	..	..	..	..	49,12,414
Colonisation Schemes	..	..	..	69,78,550	..	..	1,08,537	..	..	..	..	..	70,87,087
Special Rural Uplift Schemes	..	..	..	40,31,394	..	..	..	..	67	..	1,06,697	..	41,38,158
Grants-in-aid, Contributions, etc.	3,41,35,865 (a)15,000	..	13,800	1,39,694	22,000	..	..	6,000	8,000	..	..	..	3,43,25,359 (a)15,000
Agricultural Development	..	..	..	..	1,24,183	..	..	..	..	..	..	..	1,24,183
Cane Development and Regulation of Sugar Industry.	16,81,180	..	..	46,80,578	..	..	..	..	18,205	..	..	..	63,79,963
Fisheries	1,07,33,386	3,59,100	1,25,353	..	6,84,175	..	42,914	..	..	17,677	7,88,153	5,24,550	1,32,75,308
Extension and Modernisation of Marine Fisheries	3,724	..	..	..	..	..	..	..	..	..	..	..	3,724

Other charges	46,06,520	1,75,578	..	..	..	..	..	19,491	..	2,50,623	2,01,900	10,801	52,64,413
Miscellaneous	4,30,055	..	..	..	..	..	..	..	..	..	..	..	4,30,055
Works	2,28,692	59,569	34,250	1,94,466	17,548	..	..	..	..	..	..	..	5,34,525
Repayment to the Contingency Fund of Advance taken but not recouped in the previous year.	..	..	..	3,84,334	..	..	..	..	..	..	..	..	3,84,334
Development Schemes	5,78,33,051	43,29,550	13,57,680	..	2,33,97,983	44,93,437	83,90,666	18,57,225	20,92,871	16,01,410	19,16,715	19,17,462	10,91,88,030
Soil Fertility and Fertiliser	2,94,284	..	..	..	..	..	..	..	..	..	..	..	2,94,284
Transfer to the Reserve Fund for Protection of Sugar Industry of the Proceeds of the receipts from sales of foreign stocks of Sugar on de-control.	14,686	..	..	..	..	..	..	..	..	..	..	..	14,686
<i>Deduct</i> —Amount met from the Fund for the benefit of Linseed cultivation.	19,856	..	..	..	..	..	..	..	..	..	..	..	19,856
Expenditure on measures designed to assist Cotton growers.	8,10,159	..	..	..	..	..	..	..	..	..	..	..	8,10,159
<i>Deduct</i> —Amount met from the Fund for the benefit of Cotton growers.	8,10,159	..	..	..	..	..	..	..	..	..	..	..	8,10,159
<i>Deduct</i> —Amount met from the Deposit Account of grants for the relief of Ground-nut cultivators.	47,500	..	..	..	..	..	..	..	..	..	..	..	47,500
<i>Deduct</i> —Recoveries on Cane Development and Regulation of Sugar Industry.	16,64,707	..	..	..	..	..	..	..	..	..	..	..	16,64,707
<i>Deduct</i> —Amount met from Special Development Fund.	81,55,486	..	..	..	..	..	..	..	..	..	..	..	81,55,486
Charges in England—													
Leave Salaries and Deputation Pay	1,845	..	..	..	3,505	..	..	..	..	..	..	..	5,350
Stores	47,959	..	1,020	206	702	..	..	..	..	..	..	..	49,887
Other Charges	15,997	..	..	1	3,088	..	..	2,909	..	..	..	..	21,995
Total Expenditure under Agriculture	17,94,42,970 } (a) 15,000 }	65,46,702	48,40,016	3,85,75,332 } (a) 25,000 }	3,28,48,980	65,03,313 } (a) 7,054 }	1,03,75,537	52,04,384	33,03,917	30,75,909	47,46,703	35,92,433	29,90,56,196 } (a) 47,054 }
Charged	5,588	..	..	2,160	..	1,16,174 } (a) 7,054 }	..	..	..	..	..	..	1,23,922 } (a) 7,054 }
Voted	17,94,37,382 } (a) 15,000 }	65,46,702	48,40,016	3,85,73,172 } (a) 25,000 }	3,28,48,980	63,87,139	1,03,75,537	52,04,384	33,03,917	30,75,909	47,46,703	35,92,433	29,89,32,274 } (a) 40,000 }

(a) Represents Expenditure met from Contingency Fund.

No. 58-B—ACCOUNT of CAPITAL OUTLAY on Schemes of AGRICULTURAL IMPROVEMENT AND RESEARCH outside the REVENUE ACCOUNT during and to end of the year 1955-56

CENTRAL GOVERNMENT		STATE GOVERNMENTS— <i>contd.</i>	
	Rs.		Rs.
Expansion of India Agricultural Research Institute	2,60,098		
Central Rice Research Institute	3,09,504	Government of Vindhya Pradesh	
Development of Marine Fisheries	87,872	Seed Distribution Scheme	83,939
Sugarcane Breeding Institute, Coimbatore	79,524	Tractor Unit Scheme	3,44,868
Grow More Food Schemes	23,43,204	Fertilisers and Manures	3,74,571
Central Potato Research Institute	24,151	Minor Irrigation Schemes	17,09,109
Sugar and Sugarcane Research Institute	1,80,543	<i>Deduct—Receipts and Recoveries on Capital Account</i>	2,24,814
<i>Deduct—Recovery from Sugar Excise Fund</i>	52,933		
<i>Deduct—Receipts and Recoveries on Capital Account</i>	9,031		
Total Expenditure during 1955-56 (Voted)	32,22,932	Total Expenditure during 1955-56 (Voted)	22,87,671
Total Expenditure to end of 1955-56	(a) 1,21,75,858	Total Expenditure to end of 1955-56	(a) 30,96,557
STATE GOVERNMENTS			
Government of Ajmer		Government of Andhra	
Grow More Food Schemes—		Development Schemes	32,84,941
Seed Distribution	3,91,668		
Well Sinking	1,07,519	Total Expenditure during 1955-56 (Voted)	32,84,941
Distribution of Bone Meal	106		
Purchase of Fertilisers	1,08,646	Total Expenditure to end of 1955-56	56,70,009 (b)
Plant Protection	12,513		
<i>Deduct—Receipts and Recoveries on Capital Account</i>	2,23,378	Government of Assam	
Total Expenditure during 1955-56 (Voted)	3,97,074	Jute Seed Multiplication Scheme	19,028
Total Expenditure to end of 1955-56	6,72,663	Development Schemes	11,39,115
Government of Bhopal		Total Expenditure during 1955-56 (Voted)	11,58,143
Land Improvement Scheme	11,13,508	Total Expenditure to end of 1955-56	42,91,812
Compost Development Scheme	565		
Minor Irrigation Scheme	15,74,124	Government of Bihar	
Fertilisers	17,338	Total Expenditure during 1955-56	..
Seed Distribution Scheme	2,09,222	Total Expenditure to end of 1955-56	12,21,069
Fruit Production Scheme	8,531		
Multiplication of Cotton Seed Scheme	12,595	Government of Bombay	
Sugarcane Development Scheme	3,28,942	Total Expenditure during 1955-56	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	5,01,641	Total Expenditure to end of 1955-56	96,69,734
Total Expenditure during 1955-56 (Voted)	27,63,184		
Total Expenditure to end of 1955-56	84,65,345	Government of Madhya Pradesh	
		Total Expenditure during 1955-56	..
Government of Delhi		Total Expenditure to end of 1955-56	(c) 47,46,175
Total Expenditure during 1955-56	..		
Total Expenditure to end of 1955-56	1,25,316	Government of Orissa	
		Major Irrigation Works incharge of the Chief Engineer	4,54,611
Government of Himachal Pradesh		Minor Irrigation Works incharge of Civil Officers	78,92,275
Distribution of Improved Seeds	7,092	Special Minor Irrigation Works incharge of Civil Officers	7,38,960
Distribution of Green Manure	1,272		
Contour Bunding and Terracing of Fields	2,78,800	Total Expenditure during 1955-56 (Voted)	90,85,851
Distribution of Superphosphate	15,542	Total Expenditure to end of 1955-56	1,53,43,546
Control of Sanjose Scale Woolly Aphis	9,969		
Distribution of quality Fruit Grafts	4,004		
Total Expenditure during 1955-56 (Voted)	3,16,679		
Total Expenditure to end of 1955-56	3,60,198		

(a) Rs. 1,00,390 representing amount pertaining to Vindhya Pradesh previously met from the Consolidated Fund of India transferred *proforma* to that State.

(b) Excludes Rs. 10,62,421, Rs. 77,804 and Rs. 3,91,809 in rectification of misclassification during 1954-55 and 1955-56.

(c) Excludes Rs. 2,30,000 transferred to Major Head '72—Capital Outlay on Industrial Development' without financial adjustment.

No. 58-B—ACCOUNT of CAPITAL OUTLAY on Schemes of AGRICULTURAL IMPROVEMENT AND RESEARCH outside the REVENUE ACCOUNT during and to end of the year 1955-56—concl'd.

STATE GOVERNMENTS—concl'd.		STATE GOVERNMENTS—concl'd.	
	Rs.		Rs.
Government of Punjab		Government of Madhya Bharat	
Grow More Food Schemes	—4,18,528	Development Schemes—	
		Land Reclamation and Development	1,74,50,518
Total Expenditure during 1955-56 (Voted)	(b)—4,18,528	Deduct—Receipts and Recoveries on Capital Account	2,13,936
		Total Expenditure during 1955-56 (Voted)	(b)1,72,36,582
Total Expenditure to end of 1955-56	1,30,14,609	Total Expenditure to end of 1955-56	2,11,94,903
Government of Uttar Pradesh		Government of P.E.P.S.U.	
Seed and Implement Operation Scheme	15,33,418	Land Reclamation and Tubewell Sinking Scheme	26,05,909
Horticultural Development Scheme	3,02,193	Total Expenditure during 1955-56 (Voted)	26,05,909
Jute Development Scheme	—8,911	Total Expenditure to end of 1955-56	43,64,049
Disease-free Potato Scheme	2,95,146	Government of Saurashtra	
Scheme for Expansion of Acreage under Cotton	2,04,492	Expenditure during 1955-56 . . . . .	..
District Boring Operations	—6,81,282	Expenditure to end of 1955-56	—26,885
Total Expenditure during 1955-56 (Voted)	16,45,056	Government of Travancore-Cochin	
Total Expenditure to end of 1955-56	(a)—83,37,051	Nelliampathy Cultivation	1,06,835
Government of West Bengal		Central Coconut Research Station, Kayankulam	48,488
Establishment of Jute Seed Multiplication Farm	1,67,463	Total Expenditure during 1955-56	1,55,323
Total Expenditure during 1955-56 (Voted)	1,67,463	Rs.	
Total Expenditure to end of 1955-56	20,17,451	Charged	1,05,651
		Voted	49,672
		Total Expenditure to end of 1955-56	16,92,692
		Total Expenditure (Central and States) during 1955-56	4,39,08,280
		Total Expenditure (Central and States) to end of 1955-56	9,97,58,050

(a) Differs from the corresponding amount shown in the Finance Accounts by Rs. 5,05,000 erroneously included in the Finance Accounts for 1953-54. Necessary correction has been made in subsequent year's Finance Accounts.

(b) Differs from the corresponding amount shown in the Finance Accounts by one unit due to rounding.

XXIX— A and 40A —Rural Development

These major heads record the transactions connected with rural development when they occur in a separate department set up for the purpose. In Assam, Madras and West Bengal such transactions are, however, classified under 'XXIX/40—Agriculture' and in Uttar Pradesh under 'XXXI/42—Co-operation'.

No. 59—ACCOUNT of RECEIPTS under RURAL Development for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS						Total
		Government of Bhopal	Government of Bihar	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rural Development Receipts . . . . .	..	1,869	10,704	1,61,649	8,21,694	3,477	1,54,164	11,53,557
Recoveries of Overpayments	9,053	..	67,22,066	..	3	72,575	1,827	68,05,524
Collection of payments for services rendered. . . . .	..	..	..	..	..	134	3,532	3,666
Total	9,053	1,869	67,32,770	1,61,649	8,21,697	76,186	1,59,523	79,62,747
<i>Deduct—Refunds</i> . . . . .	..	..	..	79,700	400	..	879	80,979
Total Receipts under Rural Development.	9,053	1,869	67,32,770	81,949	8,21,297	76,186	1,58,644	78,81,768

No. 59-A—ACCOUNT of EXPENDITURE on RURAL DEVELOPMENT for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS					Total
		Government of Bihar	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction and Organisation . . . . .	..	..	6,98,182	..	37,749	37,27,901	44,63,832
Educational Extension Centres . . . . .	..	2,01,330	..	..	..	1,30,379	3,31,709
Grants-in-aid, Contributions, etc.	29,66,394	..	..	6,62,338	..	..	36,28,732
Development Schemes . . . . .	..	..	1,02,81,620	51,96,215	1,12,145	13,78,199	1,69,68,179
Local Development Works . . . . .	..	1,05,17,301 (a)	..	..	..	..	1,05,17,301
Total Expenditure under Rural Development (Voted)	29,66,394	1,07,18,631	1,09,79,802	58,58,553	1,49,894	52,36,479	3,59,09,753

(a) See footnote (c) below Account No. 90-D on page 553.

**XXX and 41—Veterinary
REVENUE**

The Veterinary College and School fees, the receipts from the sale of the anti-rinderpest serum issued from the Indian Institute of Veterinary Research, Muktesar, and those derived from the Hissar Cattle Farm in the Punjab constitute the bulk of the veterinary receipts.

EXPENDITURE

2. The expenditure consists mainly of the cost of the Civil Veterinary Department, veterinary education, the expenditure on the maintenance of veterinary hospitals and dispensaries and of breeding operations. Charges for breeding operations in States in which cattle, sheep and poultry breeding is under the control of the Agricultural Department are, however, accounted for under '40—Agriculture'.

No. 60—ACCOUNT of RECEIPTS under VETERINARY during the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees . . . . .	..	..	..	..	..	..	..	11,186	32,608	78,458	9,020	25,263	1,06,565	2,63,100
Other Receipts	14,84,277	29,072	1,05,006	1,43,804	356	5,597	68,288	5,45,231	2,49,709	6,48,746	1,55,459	10,25,970	6,84,582	51,56,097
Animal Husbandry . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fisheries . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Collection of payments for services rendered.	749	17	..	..	..	..	44,316	971	9,063	76,846	4,81,216	720	13,386	6,27,284
Transfer from the Deposit Account of Grants made by other Governments, Local Bodies and other outside Bodies.	27,041	..	..	..	..	15,844	..	..	..	1,34,893	..	10,856	..	1,88,634
Receipts in England	205	..	..	..	..	..	..	..	..	56	..	..	..	261
Total	15,22,272	29,089	1,05,006	1,43,804	356	21,441	1,12,604	5,57,388	2,91,380	9,38,099	6,45,695	10,62,809	8,04,533	62,35,376
<i>Deduct—Refunds</i>	<i>17</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>30</i>	<i>33</i>	<i>..</i>	<i>2,546</i>	<i>..</i>	<i>4,004</i>	<i>163</i>	<i>704</i>	<i>11,585</i>	<i>19,082</i>
Total Receipts under Veterinary	15,22,255	29,089	1,05,006	1,43,804	326	21,408	1,12,604	5,54,842	2,91,380	9,34,995	6,45,532	10,62,105	7,92,948	62,16,294

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees	2,63,100	5,266	46,645	69,580	38,493	..	..	..	..	25,649	..	13,968	4,62,701
Other receipts	51,56,097	3,23,590	5,82,945	12,30,778	1,60,858	4,65,661	30,771	9,51,666	11,058	1,75,517	1,42,414	13,456	92,44,811
Animal Husbandry . . . . .	..	..	..	27,69,005	..	..	..	..	..	..	..	..	27,69,005
Fisheries . . . . .	..	..	..	2,28,877	..	..	..	..	..	..	..	..	2,28,877
Collection of payments for services rendered	6,27,284	..	10,292	1,85,198	2,467	..	..	..	..	492	..	453	8,26,186
Transfer from the Deposit Account of Grants made by other Governments, Local Bodies and other outside Bodies.	1,88,634	..	..	..	6,090	..	..	..	13,002	..	45,158	10,768	2,63,652
Receipts in England	261	..	..	..	..	..	..	..	..	..	..	..	261
Total	62,35,376	3,28,856	6,39,882	44,83,438	2,07,908	4,65,661	30,771	9,51,666	24,060	2,01,658	1,87,572	38,645	1,37,95,493
Deduct—Refunds	19,082	146	738	19,722	2,147	..	30	2,129	..	72	..	75	44,141
Total Receipts under Veterinary	62,16,294	3,28,710	6,39,144	44,63,716	2,05,761	4,65,661	30,741	9,49,537	24,060	2,01,586	1,87,572	38,570	1,37,51,352

M/S/181/CA/00—49

P. and P.—Civil Administration

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

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	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	..	..	..	..	1,78,552	..	..	..	..	1,37,522	3,16,074	
Superintendence	1,31,600	37,596	..	11,023	56,400	57,061	53,384	1,03,389	2,17,399	3,54,676	5,36,032	1,18,749	1,67,539	18,44,848
Veterinary Education and Research	44,16,508	352	..	..	..	..	..	49,882	98,697	1,78,461	6,18,273	300	5,05,630	58,68,103
Subordinate Establishment	18,060	..	..	..	..	..	2,680	3,60,251	3,56,675	1,16,608	4,55,182	2,88,789	4,64,951	20,63,196
Hospitals and Dispensaries	1,56,715	69,726	1,37,307	59,577	99,965	1,23,410	1,80,824	4,16,541	5,83,367	4,18,260	16,83,737	4,50,427	5,39,315	49,19,171
Breeding Operations	90,598	31,292	..	1,47,633	20,920	..	..	8,06,496	1,85,564	5,00,444	..	3,67,285	9,25,349	30,76,581
Prizes . . . . .	..	..	..	600	..	..	..	..	..	18,437	..	..	..	19,037
Camel Specialist . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bacteriologist . . . . .	..	..	..	..	..	..	25,962	..	..	..	..	..	..	25,962
Other Charges	87,285	..	..	..	..	..	4,731	23,681	6,83,710	1,43,764	5,80,342	1,42,483	2,08,741	18,74,737
Works . . . . .	..	..	..	..	..	..	473	..	1,78,121	..	..	..	..	1,78,594
Animal Husbandry Experiments and Research.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Development Schemes	2,03,288	79,810	6,74,088	74,875	..	2,60,337	5,85,202	9,74,080	13,52,058	36,44,547	..	32,23,423	11,52,738	1,22,24,446
Fisheries . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England—														
Leave Salaries and Deputation Pay	372	..	..	..	..	..	..	..	1,656	..	2,083	..	..	4,111
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	5	..	..	5
Stores	10,817	..	..	..	..	..	..	..	..	..	..	..	..	10,817
Government Scholarships . . . . .	..	..	..	..	..	..	..	..	..	12,648	..	..	..	12,648
Other Charges	7,908	40	..	..	..	..	..	..	4,023	..	4,267	902	..	17,140
Total Expenditure under Veterinary.	51,23,151	2,18,816	8,11,395	2,93,708	1,77,285	4,40,808	8,53,256	29,12,872	36,61,270	53,87,845	38,79,921	45,92,358	41,01,785	3,24,54,470
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	51,23,151	2,18,816	8,11,395	2,93,708	1,77,285	4,40,808	8,53,256	29,12,872	36,61,270	53,87,845	38,79,921	45,92,358	41,01,785	3,24,54,470

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	3,16,074	1,19,484	1,32,693	2,22,430	..	..	61,697	..	33,180	..	..	..	8,85,558
Superintendence	18,44,848	46,334	1,72,505	2,79,133	3,03,267	1,76,905	15,311	1,60,465	47,644	1,09,824	1,54,296	45,136	33,55,658
Veterinary Education and Research	58,68,103	92,876	2,04,856	9,39,507	6,07,450	94,641	65,598	..	23,989	8,011	17,487	..	79,22,518
Subordinate Establishment	20,63,196	1,85,661	6,38,916	2,62,655	3,50,912	1,85,557	57,307	2,02,459	..	67,316	..	78,163	40,92,142
Hospitals and Dispensaries	49,19,171	9,24,975	33,783	10,21,598	11,61,207	5,04,444	5,69,515	8,00,588	4,25,998	8,45,328	1,77,492	2,93,490	1,16,77,589
Breeding Operations	30,75,581	3,76,449	5,99,857	13,07,233	..	5,16,866	48,163	1,00,670	69,101	2,83,482	2,18,027	..	65,95,429
Prizes	19,037	..	..	..	60	..	..	..	..	..	..	..	19,097
Camel Specialist . . . . .	..	..	7,384	..	..	..	..	..	..	..	..	..	7,384
Bacteriologist	25,962	..	..	2,93,655	..	..	..	..	..	..	..	..	3,19,617
Other Charges	18,74,737	2,14,485	..	17,563	..	50,986	..	1,10,058	..	35,020	..	1,27,844	24,30,693
Works	1,78,594	3,780	..	1,35,672	8,354	..	..	..	..	..	..	..	3,26,400
Animal Husbandry Experiments and Research . . . . .	..	..	..	55,12,717	..	..	..	..	..	..	..	..	55,12,717
Development Schemes	1,22,24,446	16,15,978	6,23,240	..	1,28,025	7,97,604	14,84,600	10,49,281	5,09,822	10,51,171	3,60,182	1,85,545	2,00,29,894
Fisheries . . . . .	..	..	..	5,61,456	..	..	..	..	..	..	..	..	5,61,456
Rural Uplift Schemes . . . . .	..	..	..	3,83,716	..	..	..	..	..	..	..	..	3,83,716
Charges in England—													
Leave Salaries and Deputation Pay	4,111	..	..	..	..	..	..	..	..	..	..	..	4,111
Sterling Overseas Pay	5	..	..	..	..	..	..	..	..	..	..	..	5
Stores	10,817	..	..	9,643	95	..	..	..	..	..	..	..	20,555
Government Scholarships	12,648	..	..	..	..	..	..	..	..	..	..	..	12,648
Other Charges	17,140	..	705	610	..	..	..	13	..	..	..	..	18,468
Total Expenditure under Veterinary	3,24,54,470	35,80,022	24,13,939	1,09,47,588	25,59,370	23,27,003	23,02,191	24,23,524	11,09,734	24,00,152	9,27,484	7,30,178	6,41,75,655
Charged . . . . .	..	..	..	2,674	..	..	..	..	..	..	..	..	2,674
Voted	3,24,54,470	35,80,022	24,13,939	1,09,44,914	25,59,370	23,27,003	23,02,191	24,23,524	11,09,734	24,00,152	9,27,484	7,30,178	6,41,72,981

XXXI and 42.—Co-operation

These major heads record the recoveries made and expenditure incurred by the Registrars Co-operative Societies.

No. 61—ACCOUNT of RECEIPTS under Co-OPERATION during the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	385	..	3,206	..	22,230	..	1,61,484	47,413	1,21,310	8,81,862	2,25,806	2,63,925	17,27,621
Miscellaneous receipts	667	181	6,437	766	8,048	1,386	5,92,586	26,601	81,80,110	8,84,865	45,442	61,96,187	1,59,43,276
Transfer from the Deposit Account of Grants made by other Governments, Local Funds and other outside Bodies.	..	..	..	..	..	..	..	..	5,75,031	..	..	..	5,75,031
Total .	1,052	181	9,643	766	30,278	1,386	7,54,070	74,014	88,76,451	17,66,727	2,71,248	64,60,112	1,82,45,928
<i>Deduct—Refunds</i> .	..	..	..	..	5,000	..	5,548	382	..	29,571	1,076	7,132	48,709
Total Receipts under Co-operation .	1,052	181	9,643	766	25,278	1,386	7,48,522	73,632	88,76,451	17,37,156	2,70,172	64,52,980	1,81,97,219

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	17,27,621	9,931	4,94,497	4,75,154	2,13,719	40,703	..	1,54,663	30,578	..	4,673	38,224	31,89,763
Miscellaneous receipts	1,59,43,276	1,40,526	39,882	1,27,214	39,383	52,742	1,62,611	25,922	496	15,749	9,907	12,436	1,65,70,144
Transfer from the Deposit Account of Grants made by other Governments, Local Funds and other outside Bodies.	5,75,031	..	..	..	..	..	..	..	1,161	..	..	..	5,76,192
Total .	1,82,45,928	1,50,457	5,34,379	6,02,368	2,53,102	93,445	1,62,611	1,80,585	32,235	15,749	14,580	50,660	2,03,38,099
<i>Deduct—Refunds</i> .	48,709	..	7,895	12,630	..	2,047	..	45	..	1,464	503	353	73,651
Total Receipts under Co-operation .	1,81,97,219	1,50,457	5,26,484	5,89,738	2,53,102	91,398	1,62,611	1,80,540	32,235	14,285	14,072	50,307	2,02,62,448

P. and P.F.—Civil Administration.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	..	..	..	23,524	33,361	2,37,486	1,71,787	1,67,632	2,73,522	7,78,281	2,92,753	19,78,346
Superintendence	95,954	72,852	..	1,14,864	1,03,537	1,31,837	1,18,806	22,01,359	6,16,773	3,11,776	29,46,701	..	36,43,034	1,03,57,493
Grants-in-aid	4,98,744	26,275	..	23,554	3,500	..	..	5,39,163	18,400	20,01,850	28,26,232	1,50,000	58,39,722	1,19,27,440
Other Charges . . . . .	..	1,28,329	..	..	720	..	..	..	..	1,01,03,363	19,01,346	35,648	..	1,21,69,406
Development Schemes	3,103	..	..	..	1,72,522	7,55,152	51,086	5,22,317	44,42,255	9,35,320	..	6,01,641	10,43,728	85,27,124
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Repayment to the Contingency Fund of advances taken but not recouped during the previous year.	..	..	..	..	..	..	..	58,552	..	..	..	..	..	58,552
Charges in England—														
Other Charges . . . . .	..	..	..	..	..	..	..	..	..	1,006	..	..	..	1,006
Total Expenditure under Co-operation	5,97,801	2,27,456	..	1,38,418	2,80,279	9,10,513	2,03,253	35,58,877	52,49,215	1,35,20,947	79,47,801	15,65,570	1,08,19,237	4,60,19,367
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	1,00,064	..	..	1,00,064
Voted	5,97,801	2,27,456	..	1,38,418	2,80,279	9,10,513	2,03,253	35,58,877	52,49,215	1,35,20,947	78,47,737	15,65,570	1,08,19,237	4,49,19,303

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	19,78,346	2,01,715	2,84,799	4,88,269	..	2,54,566	1,00,507	3,94,275	63,793	1,01,557	58,098	63,114	39,89,039
Superintendence	1,03,57,493	7,54,856	16,56,925	15,54,740	18,61,523	13,73,976	6,68,645	86,833	1,87,417	5,61,604	1,09,346	3,27,090	1,95,00,448
Grants-in-aid	1,19,27,440	1,09,303	12,000	31,65,900	2,251	17,150	18,000	4,19,079	..	..	..	1,22,867	1,57,93,990
Other charges	1,21,69,406	3,00,809	..	11,51,800	1,72,467	8,710	..	..	..	22,053	15,406	..	1,38,40,651
Development Schemes	85,27,124	12,37,817	3,18,130	..	..	5,69,847	4,87,746	2,59,124	2,87,415	1,97,947	2,22,396	1,84,702	1,22,92,248
Works . . . . .	..	3,000	..	1,200	..	..	..	..	..	..	..	..	4,200
Repayment to the Contingency Fund of advances taken but not recouped during the previous year.	58,552	..	..	..	..	..	..	..	..	..	..	..	58,552
Charges in England—													
Other charges	1,006	..	..	3	..	..	..	..	..	..	..	..	1,009
Total Expenditure under Co-operation	4,50,19,367	26,07,500	22,71,854	63,61,912	20,36,241	22,24,249	12,74,898	11,59,311	5,38,625	8,83,161	4,05,246	6,97,773	6,54,80,137
Charged	1,00,064	..	..	..	..	..	..	..	..	..	..	..	1,00,064
Voted	4,40,19,303	26,07,500	22,71,854	63,61,912	20,36,241	22,24,249	12,74,898	11,59,311	5,38,625	8,83,161	4,05,246	6,97,773	6,53,80,073

P. and T. — Civil Administration

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

XXXII and 43—Industries and Supplies

Formerly the nomenclature of these heads was "XXXII 43—Industries". The present nomenclature has been adopted since 15th August, 1947 when the major heads "XXXV/46—Department of Industries and Supplies" were amalgamated with these heads.

These heads embrace the transactions connected with the regular industries conducted by Governments, Cinchona plantations, manufacture of drugs and industrial education. In Madras and the Punjab the schools of Arts are also under the Industries Department.

The receipts and charges relating to Salt, which were upto 31st March, 1948 classified under the major heads 'V/5—Salt' (now defunct) are also recorded under these major heads.

2. In addition, the transactions which, prior to 15th August, 1947, were recorded under the major heads "XXXV/46—Department of Industries and Supplies" (now defunct) are also recorded under these major heads with the exception that the charges pertaining to the Secretariat are now booked under the major head "25—General Administration".

CAPITAL EXPENDITURE**43-A—Capital Outlay on Industrial Development within the Revenue Account****72—Capital Outlay on Industrial Development outside the Revenue Account**

These capital major heads exhibit the capital outlay on certain Industrial Development Schemes undertaken by the Central and State Governments. All expenditure of a capital nature is recorded in the first instance under the head "72—Capital Outlay on Industrial Development outside the Revenue Account", and any expenditure which a Government may decide to meet from Revenue is deducted from the total expenditure recorded under this head and transferred to the head "43-A—Capital Outlay on Industrial Development within the Revenue Account."

Capital Outlay on Salt works within/outside the Revenue Account which was previously recorded under the major heads "5-A/65" is now recorded under the heads "43-A/72—Capital Outlay on Industrial Development within/outside the Revenue Account". The Capital expenditure incurred upto 31st March 1948 has also been transferred *proforma* to these major heads in the accounts for 1948-49.

No. 62—ACCOUNT of RECEIPTS under INDUSTRIES AND SUPPLIES during the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	3,891	..	..	..	185	19,141	7,417	40,97,013	2,57,993	1,28,96,521	52,51,183	16,94,737	1,08,15,156	3,50,43,237
Cinchona plantations . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	9,05,768	9,05,768
Fisheries . . . . .	..	225	..	..	..	..	..	..	..	..	7,21,615	..	..	7,21,840
Government Test House	3,72,000	..	..	..	..	..	..	..	..	..	..	..	..	3,72,000
Receipts of the Coal Commissioner	1,19,818	..	..	..	..	..	..	..	..	..	..	..	..	1,19,818
Overseas Communication Service	1,48,04,169	..	..	..	..	..	..	..	..	..	..	..	..	1,48,04,169
Recoveries of overpayments	7,81,804	..	4,422	..	..	443	1,355	2,390	5,207	221	26,855	..	50,753	8,73,450
Collection of payments for services rendered.	40,300	..	..	..	..	..	..	3,185	..	4,060	46,639	203	11,863	1,06,250
Fees on account of purchase of stores through the Ministry of Works, Housing and Supply.	96,13,318	..	..	..	..	..	..	..	..	..	..	..	..	96,13,318
Fees on account of Inspection of Stores purchased through the Ministry of Works, Housing and Supply.	68,34,390	..	..	..	..	..	..	..	..	..	..	..	..	68,34,390
Fees on account of Inspection of Stores not purchased through the Ministry of Works, Housing and Supply.	24,07,077	..	..	..	..	..	..	..	..	..	..	..	..	24,07,077

Other Miscellaneous Receipts	68,24,325	10,981	66,306	73,907	19	71,259	54,028	..	..	..	..	..	..	70,90,425
Salt	2,09,98,054	..	..	..	..	..	..	..	..	..	..	..	..	2,09,98,054
Cottage and Small Scale Industries	13,25,176	..	..	1,421	750	93,233	..	2,94,694	..	8,91,654	27,13,766	..	85,094	54,05,788
Single Rosin and Turpentine Factory	..	..	..	..	..	21,32,139	..	..	..	..	..	..	..	21,32,139
Receipts from the Government Collieries	(a)34,97,324	..	..	..	..	..	..	..	..	..	..	..	..	34,97,324
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies.	..	2,350	..	..	..	..	..	..	..	..	..	28,703	..	31,053
Receipts from the Ginning and Pressing Factories	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts in England	32,027	..	..	..	..	..	..	..	..	14	..	..	71	32,112
Total	6,76,53,703	13,556	59,728	75,328	954	23,16,215	63,400	43,97,282	2,63,200	1,37,92,470	87,60,058	17,23,643	1,18,68,706	11,09,88,242
Deduct—Refunds	21,09,660	..	..	..	..	12	700	43,284	7,668	1,05,003	1,20,421	6,023	1,16,849	25,09,620
Total Receipts under Industries and Supplies:	6,55,44,043	13,556	59,728	75,328	954	23,16,203	62,700	43,53,998	2,55,532	1,36,87,467	86,39,637	17,17,620	1,17,51,856	10,84,78,622

Rs.

(a) Gross Receipts 4,27,90,699

Deduct—Working Expenses 3,93,02,375

Net Receipts 34,97,324

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	3,50,43,237	13,64,424	4,35,793	2,81,83,471	8,10,552	6,29,585	22,32,916	6,40,75,526	4,98,673	73,25,427	7,73,609	8,31,272	14,22,04,485
Cinchona plantations	9,05,768	..	..	..	15,14,920	..	..	..	..	..	..	..	24,20,688
Fisheries	7,21,840	..	..	..	..	1,51,422	..	..	..	..	..	..	8,73,262
Government Test House	3,72,000	..	..	..	..	..	..	..	..	..	..	..	3,72,000
Receipts of the Coal Commissioner	1,19,818	..	..	..	..	..	..	..	..	..	..	..	1,19,818
Overseas Communication Service	1,48,04,169	..	..	..	..	..	..	..	..	..	..	..	1,48,04,169
Recoveries of overpayments	8,73,450	837	5,663	10,230	125	..	..	6,999	2,885	3,218	13,447	4,176	9,21,030
Collection of payments for services rendered.	1,06,250	..	563	405	3,587	..	..	..	..	669	1,770	758	1,14,002
Fees on account of purchase of stores through the Ministry of Works, Housing and Supply.	96,13,348	..	..	..	..	..	..	..	..	..	..	..	96,13,348
Fees on account of Inspection of Stores purchased through the Ministry of Works, Housing and Supply.	68,34,390	..	..	..	..	..	..	..	..	..	..	..	68,34,390
Fees on account of Inspection of Stores not purchased through the Ministry of Works, Housing and Supply.	24,07,077	..	..	..	..	..	..	..	..	..	..	..	24,07,077

Other Miscellaneous Receipts	70,90,425	..	..	..	..	..	..	15,10,410	41,953	8,04,885	2,28,370	..	96,76,043
Salt	2,09,98,054	..	..	..	..	..	..	..	..	..	..	..	2,09,98,054
Cottage and Small Scale Industries	54,05,788	31,077	..	..	10,97,150	..	9,12,400	1,96,423	42,252	3,20,133	..	46,028	80,51,251
Sirmur Rosin and Turpentine Factory.	21,32,139	..	..	..	..	..	..	..	..	..	..	..	21,32,139
Receipts from the Government Collieries.	34,97,324	..	..	..	..	..	..	..	..	..	..	..	34,97,324
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or Other Outside Bodies.	31,053	..	..	..	..	1,57,438	..	..	23,365	..	1,91,840	751	4,04,447
Receipts from the Ginning and Pressing Factories.	..	..	..	..	..	..	..	..	..	..	(a) 4,230	..	4,230
Receipts in England	32,112	..	..	..	2,133	..	..	15,52,906	..	..	..	..	15,87,151
Total	11,09,88,242	13,96,338	4,42,019	2,81,94,106	34,28,467	9,38,445	31,45,316	9,73,42,264	6,09,128	84,54,332	12,13,266	8,82,985	22,70,34,908
<i>Deduct—Refunds</i>	<i>25,09,620</i>	<i>36,416</i>	<i>1,00,570</i>	<i>1,73,484</i>	<i>923</i>	<i>1,398</i>	<i>1,237</i>	<i>2,97,874</i>	<i>6,852</i>	<i>14,771</i>	<i>5,710</i>	<i>6,91,344</i>	<i>38,40,199</i>
Total Receipts under Industries and Supplies.	10,84,78,622	13,59,922	3,41,449	2,80,20,622	34,27,544	9,37,047	31,44,079	6,70,44,390	6,02,276	84,39,561	12,07,556	1,91,641	22,31,94,709

Rs.

(a) Gross Receipts 4,230

Deduct—Working ExpensesNet Receipts 4,230

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	2,16,96,946	35,677	74,109	33,539	74,734	40,003	1,60,355	35,05,170	..	19,59,159	32,35,674	3,73,129	3,11,88,495
Cottage and Small Scale Industries	46,666	15,038	21,332	1,63,455	90,815	1,05,905	..	38,475	13,82,973	13,38,324	53,25,143	10,37,886	95,66,012
Cinchona plantations . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Birmur Rosin and Turpentine Factory . . . . .	..	..	..	..	..	8,23,958	..	..	..	..	..	..	8,23,958
Fisheries . . . . .	..	..	..	..	..	..	..	..	..	..	14,32,407	..	14,32,407
Grants-in-aid, Contributions, etc.	57,48,603	..	..	..	..	..	..	2,97,159	1,47,094	11,800	..	..	62,04,656
Works	7,835	..	..	..	..	..	..	..	2,28,961	..	2,555	..	2,39,351
Government Test House	10,64,008	..	..	..	..	..	..	..	..	..	..	..	10,64,008
Scientific and Industrial Research . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Sericultural Research Station	1,61,280	..	..	..	..	..	..	..	..	..	..	..	1,61,280
Development Schemes	2,68,395	..	10,87,352	1,23,708	..	5,62,346	3,70,128	9,20,023	14,06,415	33,54,074	..	5,90,418	86,82,859
Cost of stores purchased for other offices . . . . .	..	..	..	..	..	..	..	..	..	..	27,092	..	27,092
Overseas Communication Service	1,01,38,838	..	..	..	..	..	..	..	..	..	..	..	1,01,38,838
Salt	1,29,75,186	..	..	..	..	..	..	..	..	..	..	..	1,29,75,186
Directorates General	1,40,67,686	..	..	..	..	..	..	..	..	..	..	..	1,40,67,686
Purchase Organisations	—33,83,970	..	..	..	..	..	..	..	..	..	..	..	—33,83,970
Inspection Organisations . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Organisations	85,73,729	..	..	..	..	..	..	..	..	..	..	..	85,73,729

Payment of net proceeds of Customs duty on Coffee to the Indian Coffee Market Expansion Board.	76	..	..	..	..	..	..	..	..	..	..	..	..	41,176
Expenditure on development of Coir Industry	3,00,664	..	..	..	..	..	..	..	..	..	..	..	..	3,00,664
Lump sum provision for Technical Co-operation Assistance and Point Four Programme.	1,10,308	..	..	..	..	..	..	..	..	..	..	..	..	1,10,308
Transfer of net proceeds of Excise Duty on Mill made cloth to the Fund for development of Handloom and Khadi Industries.	6,80,00,000	..	..	..	..	..	..	..	..	..	..	..	..	6,80,00,000
Amount transferred to the Sugar Cane Cess Fund	..	..	..	..	..	..	..	..	..	..	66,000	..	..	66,000
Payment to Indian Tea Board against collection of Cess, etc. on Tea.	45,00,000	..	..	..	..	..	..	..	..	..	..	..	..	45,00,000
Repayment to the Contingency Fund	..	..	..	..	..	..	..	..	..	..	..	1,303	..	1,303
Charges in England—														
Leave Salaries and Deputation Pay	74,244	..	..	..	..	..	..	..	..	..	..	..	..	74,244
Development Schemes	..	..	..	..	..	..	..	10,918	..	..	..	..	..	10,918
Government Scholarships	..	..	..	..	..	..	..	..	..	1,904	..	..	..	1,904
Stores	35,882	..	..	..	..	..	..	7,219	..	..	1,195	..	..	44,296
Other Charges	41,369	..	..	..	..	..	..	..	..	70	..	272	..	41,711
India Stores Department, London	56,53,991	..	..	..	..	..	..	..	..	..	..	..	..	56,53,991
Deduct—Insurance charges on Stores supplied on Contract entered in India.	75,38,229	..	..	..	..	..	..	..	..	..	..	..	..	75,38,229
Total Expenditure under Industries and Supplies	14,25,84,607	50,715	11,82,793	3,20,702	1,65,549	15,32,212	5,30,483	47,78,964	31,65,443	66,65,331	1,00,90,066	20,03,008	17,30,69,873	
Charged	8,27,694	..	..	..	..	..	..	2,35,470	..	..	..	..	10,63,164	
Voted	14,17,56,913	50,715	11,82,793	3,20,702	1,65,549	15,32,212	5,30,483	45,43,494	31,65,443	66,65,331	1,00,90,066	20,03,008	17,20,06,709	

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	3,11,88,495	61,58,706	13,72,654	18,12,068	3,28,54,387	32,72,328	9,72,385	33,73,844	5,68,67,104	2,48,513	65,49,494	4,84,806	1,74,476	14,53,29,260
Cottage and Small Scale Industries	95,66,012	36,317	3,70,325	..	..	27,45,354	..	4,24,711	13,31,866	..	..	6,03,001	9,52,175	1,60,29,761
Opium plantations . . . . .	..	19,02,594	..	..	..	32,84,205	..	..	..	..	..	..	..	51,86,799
Sirmur Rosin and Turpentine Factory.	8,23,958	..	..	..	..	..	..	..	..	..	..	..	..	8,23,958
Fisheries	14,32,407	..	..	..	..	..	3,21,321	..	..	..	..	..	..	17,53,728
Grants-in-aid, Contributions, etc. .	62,04,656	19,52,413	..	..	18,41,561	..	19,000	..	21,661	500	..	..	92,146	1,01,31,937
Works	2,39,351	60,257	1,62,704	..	9,70,363	39,909	..	..	..	..	..	..	..	14,72,584
Government Test House	10,64,008	..	..	..	..	..	..	..	..	..	..	..	..	10,64,008
Scientific and Industrial Research	..	..	..	..	..	..	6,25,011	57,873	..	..	17,560	..	..	7,00,444
Central Sericultural Research Station.	1,61,280	..	..	..	..	..	..	..	..	..	..	..	..	1,61,280
Development Schemes	86,82,859	75,76,093	11,78,863	16,17,040	..	..	7,19,713	21,26,551	9,90,635	4,26,171	8,94,353	9,61,089	4,80,693	2,56,54,060
Cost of stores purchased for other offices.	27,092	..	..	..	..	..	..	..	..	..	..	..	..	27,092
Orissa Communication Service . .	1,01,38,838	..	..	..	..	..	..	..	..	..	..	..	..	1,01,38,838
Salt	1,29,75,186	..	..	..	..	3,411	..	..	..	..	..	..	..	1,29,78,597
Directorates General	1,40,67,686	..	..	..	..	..	..	..	..	..	..	..	..	1,40,67,686
Purchase Organisations	—33,83,970	..	..	..	..	..	..	1,18,779	..	..	..	59,609	..	—32,05,582
Inspection Organisations . . . . .	..	..	..	..	..	..	..	2,58,361	..	..	..	..	..	2,58,361
Other Organisations	85,73,729	..	..	..	..	..	..	27,804	4,65,326	..	..	..	..	90,66,859

Payment of net proceeds of Customs, Duty on Coffee to the Indian Coffee Market Expansion Board	41,178	..	..	..	..	..	..	..	..	..	..	..	..	41,178
Expenditure on development of Coir Industry.	3,00,664	..	..	..	..	..	..	..	..	..	..	..	..	3,00,664
Lump sum provision for Technical Co-operation Assistance and Point Four Programme.	1,10,308	..	..	..	..	..	..	..	..	..	..	..	..	1,10,308
Transfer of net proceeds of Excise Duty on Mill made cloth to the Fund for development of Handloom and Khadi Industries.	6,80,00,000	..	..	..	..	..	..	..	..	..	..	..	..	6,80,00,000
Amount transferred to the Sugar-Cane Cess Fund.	66,000	..	..	..	..	..	..	..	..	..	..	..	..	66,000
Payment to Indian Tea Board against collection of Cess, etc. on Tea.	45,00,000	..	..	..	..	..	..	..	..	..	..	..	..	45,00,000
Repayment to the Contingency Fund.	1,303	..	..	..	700	..	..	..	..	..	..	..	..	2,003
Charges in England—														
Leave Salaries and Deputation Pay	74,244	..	..	..	726	..	..	..	..	..	..	..	..	74,970
Development Schemes	10,918	..	..	..	..	..	..	..	..	..	..	..	..	10,918
Government Scholarships	1,904	7,608	..	11,206	..	..	..	..	..	..	..	..	..	20,718
Stores	44,298	14,945	..	624	63,104	9,039	..	..	..	..	..	..	..	1,32,008
Other Charges	41,711	91	..	..	688	20	7,448	..	25,470	..	..	..	..	75,428
India Stores Departments, London.	56,53,991	..	..	..	..	..	..	..	..	..	..	..	..	56,53,991
Deduct—Inspection Charges on Stores supplied on contracts placed in India.	75,38,229	..	..	..	..	..	..	..	..	..	..	..	..	75,38,229
Total Expenditure under Industries and Suppl. es.	17,30,69,873	1,77,09,024	30,84,546	34,40,938	3,57,31,529	93,54,266	30,69,822	64,48,305	5,92,36,736	6,75,184	74,61,407	21,08,505	16,99,490	32,30,89,825
	10,63,164	10,38,164	..	..	..	..	..	17,520	27,60,946	..	..	..	..	48,79,794
	17,20,06,709	1,66,70,860	30,84,546	34,40,938	3,57,31,529	93,54,266	30,69,822	64,30,785	5,64,75,790	6,75,184	74,61,407	21,08,505	16,99,490	31,82,09,831

No. 62-B—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT during and to end of the year 1955-56

CENTRAL GOVERNMENT		STATE GOVERNMENTS	
	Rs.		Rs.
Investments in Government Commercial Undertakings:—		Government of Bhopal	
Machine Tools Factory and Repair or Reparation of Machine Tools	1,21,119	Investments in Government Commercial Undertakings—	
D.D.T. Factory	—1,88,167	Working Capital of Training cum-Works Centre, Bairagarh, Bhopal.	25,000
Reorganisation of National Instrument Factory	16,28,253	Total Expenditure during 1955-56 (Voted)	25,000
Overseas Communication Service	16,23,530	Total Expenditure to end of 1955-56	5,25,000
Heavy Electrical Equipment Factory	33,608		
Government Collieries:—		Government of Himachal Pradesh	
Fixed Assets	49,72,798	Investments in other Commercial Concerns—	
Floating Assets	1,33,71,538	Himachal Pradesh Cooperative Bank Ltd., Simla.	3,00,000
Diesel Engine Factory	600	The Kailash Cooperative Mahasu District, Federation Ltd., Dhalli.	1,00,000
Lignite Development Project	87,14,700	The Theog Tehsil Co-operative Union Ltd. Theog	50,000
Government Housing Factory	—3,20,486	Himachal Pradesh Societies of areas under Pilot Project.	1,00,000
Establishment of Second Steel Plant	1,23,09,139	Total Expenditure during 1955-56 (Voted)	5,50,000
Additional Fertiliser Factory	1,52,798	Total Expenditure to end of 1955-56	9,58,000
Establishment of Synthetic Oil Plant	29,586		
Durgapur Steel Plant	8,30,969	Government of Vindhya Pradesh	
Total	4,29,37,747	Investments in Shares of Vindhya Pradesh State Co-operative Bank.	1,00,000
Investments in Other Commercial Concerns:—		Investments in Other Commercial Concerns	60,000
Purchase of Shares in Hindustan Cables Ltd.	1,67,000	Total Expenditure during 1955-56 (Voted)	1,60,000
National Small Industries Corporation	8,00,000	Total Expenditure to end of 1955-56	2,60,000
Purchase of Shares in Hindustan Shipyards Ltd.	63,78,000		
Purchase of Shares in Hindustan Antibiotics, Ltd.	60,17,605	Government of Andhra	
Purchase of Shares in Hindustan Insecticide, Ltd.	22,00,000	Investments in Government Commercial Undertakings—	
Investment in Share Capital of the National Research Development Corporation.	5,00,000	Andhra Paper Mills	36,188
Indian Explosives Ltd.	8,00,000	Ceramic Industry	34,776
Purchase of Shares of Public Ltd., Company for running a Hotel in Diplomatic Enclave in New Delhi.	26,00,000	Government Strawboard Mills	2,956
Total	1,94,62,605	Investments in Other Commercial Concerns—	
Salt—		Andhra State Financial Corporation	20,00,000
Capital Outlay on Salt Works	6,54,141	Shares in the Fabric Marketing Co-operative Society, Bombay	10,000
Miscellaneous—		Deduct—Receipts and Recoveries on Capital Account.	20,00,000
Thorium Uranium Plant	(b) 20,50,000	Total Expenditure during 1955-56 (Voted)	83,920
Pilot Plant at Ghatala	(b) 1,68,679	Total Expenditure to end of 1955-56	(a) 34,56,455
Acquisition of land at Trombay for Atomic Energy Establishment.	(b) 724		
Grant-in-aid to the Council of Scientific and Industrial Research.	30,00,000	Government of Assam	
Oil Exploration Scheme	29,84,461	Development of Handloom Industries	1,46,000
Reactors	33,68,320	Development of Co-operative Societies	5,55,000
Air Corporations	4,47,70,953	Industrial Finance Corporation	1,96,500
Total	5,63,43,137	Deduct—Receipts and Recoveries on Capital Account—	
Loss or Gain by Exchange	34	Industrial Finance Corporation	5,00,000
Deduct—Receipts and Recoveries on Capital Account—		Total Expenditure during 1955-56 (Voted)	3,97,500
Government Housing Factory	9,233	Total Expenditure to end of 1955-56	88,22,755
Purchase of Shares of Hindustan Antibiotics Ltd. (Aid from UNICEF).	5,17,604	Deduct—Amount Financed from Ordinary Revenues to end of 1955-56.	10,00,000
Lignite Development Project	15,53,863	Net Expenditure Outside the Revenue Account to end of 1955-56.	78,22,755
Overseas Communication Service—			
Amount met from Depreciation Reserve Fund	10,778		
Government Collieries—			
Recovery on account of stores issued and transferred.	1,02,64,571		
Depreciation written off to Revenue	14,08,802		
Total	1,37,64,851		
Total Expenditure during 1955-56 (Voted)	10,56,32,813		
Deduct—Expenditure Financed from Ordinary Revenues during 1955-56.			
Net Expenditure outside the Revenue Account during 1955-56.	10,56,32,813		
Total Expenditure to end of 1955-56	63,85,24,163		
Deduct—Expenditure Financed from Ordinary Revenues to end of 1955-56.	58,35,068		
Net Expenditure outside the Revenue Account to end of 1955-56.	63,26,89,095		

(a) Includes Rs. 31,93,505 shown against the head "Deduct—Amount financed from the funds of the Composite State of Madras" in the Finance Accounts of the Government of Andhra.

(b) In the Appropriation Accounts the expenditure on the Department of Atomic Energy has been shown under 'Investments Government Commercial undertakings'.

No. 62-B -ACCOUNT of CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year 1955-56—contd.

STATE GOVERNMENTS—contd.		STATE GOVERNMENTS—contd.	
	Rs.		Rs.
Government of Bihar		Government of Madhya Pradesh	
Investments in Other Commercial Concerns—		Investment in Government Commercial Undertakings—	
Contribution towards the Share Capital of the State Cooperative Bank Ltd.	40,00,000	Central Workshops and Stores	23,748
Contribution towards the share Capital of M/S Milk Products India Ltd.	5,00,000	Investments in Other Commercial Concerns—	
Development Schemes	13,20,070	Purchase of shares of Madhya Pradesh Co-operative Bank, Ltd., Nagpur.	5,00,000 } (b) 2,00,000 }
Total Expenditure during 1955-56 (Voted) .	58,20,070	Madhya Pradesh Co-operative Marketing Society Ltd., Nagpur.	1,00,000
Total Expenditure to end of 1955-56 .	98,47,333	Bengal Nagpur Cotton Mills Ltd., Rajnandgaon	43,780
Government of Bombay		Nava Samaj Ltd., Nagpur	50,000
Investments in Other Commercial Concerns—		Raipur Co-operative Bank Ltd.	3,000
Investments in Dharwar District Industrial Co-operative Bank Ltd.	5,000	Bank of Kawardha, Ltd.	1,35,000
Investment in All India Handloom Marketing Society Ltd.	10,000	All India Handloom Fabrics Marketing of Co-operative Society Ltd., Bombay.	10,000
Expenditure on account of Electrification of Sri Shahu Chatrapati Mills.	2,00,899	Total Expenditure during 1955-56 (Voted) .	8,65,528 } (b) 2,00,000 }
Investments in Bombay State Road Transport Corporation.	1,00,00,000	Total Expenditure to end of 1955-56 .	(c) 1,32,71,657
Government Contribution to the Bombay State Cooperative Bank, Ltd. towards purchase of shares of the Central Financing Agencies.	4,75,000	Deduct—Amount Financed from Ordinary Revenues during 1955-56.	1,986
Investment in Shares of Bombay Co-operative Housing Finance Society, Ltd.	10,000	Net Expenditure outside Revenue Account to end of 1955-56.	(c) 1,32,69,671
Subscription to the share Capital of Co-operative Sugar Factories.	90,00,000 } (b) 37,00,000 }	Government of Madras	
Financial Assistance to the Industrial Co-operatives of Backward class persons other than Forest Labourers' Societies under the Ten Year Plan.	34,000	Investments in Government Commercial undertakings—	
Contribution to the share capital of Multipurpose Societies.	4,29,160	Cinchona Plantations	3,57,051
Machinery Rehabilitation of Shri Shahu Chhatrapati Mills.	3,87,663	Kerala Soap Institute	1,515
Contribution to the share capital of Processing Societies.	1,73,000	Development Schemes—	
Contribution to the share capital of Marketing Societies.	99,561	Schemes included in the Five Year Plan	17,424
Deduct—Expenditure Financed from Sugarcane Cess Fund.	3,00,000	Fish Liver Oil Industry	31,187
Total Expenditure during 1955-56 .	2,05,15,283 } (b) 37,00,000 }	Government Silk Filatures	14,037
Deduct—Amount Financed from Ordinary Revenues during 1955-56.	(a) 2,15,899	Total	4,21,218
Net Expenditure Outside the Revenue Account during 1955-56 (Voted)	2,02,99,384 } (b) 37,00,000 }	Investments in other Commercial Concerns—	
Total Expenditure to end of 1955-56	12,00,50,772	Value of shares in the Madras Industrial Investment Corporation Ltd., payable to the Andhra Government	19,42,238
Deduct—Expenditure Financed from Ordinary Revenues to end of 1955-56.	(a) 13,77,339	Purchase of shares in Ramaraju Surgical Cotton Mills.	15,000
Net Expenditure Outside the Revenue Account to end of 1955-56.	11,86,73,433	Purchase of shares in Dharangdhara Chemical Works.	5,00,000
		Purchase of Shares in the All India Handloom Fabrics Marketing Co-operative Society Ltd. Bombay.	10,000
		Total	24,67,238
		Total Expenditure during 1955-56—carried over .	28,88,456

(a) Represents Capital expenditure directly met out of Revenue and accounted for under the Major Head '43-A—Capital Outlay on Industries.

(b) Represents expenditure met from Contingency Fund.

(c) Includes Rs. 2,50,000 transferred without financial adjustments from the Major Head '71—Capital Outlay on Agricultural Improvement and Research outside the Revenue Account."

No. 62-B—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT during and to end of the year 1955-56—contd.

STATE GOVERNMENTS—contd.		Ra.	STATE GOVERNMENTS—contd.		Ra.
Government of Madras—concl.			Government of West Bengal		
Total Expenditure during 1955-56—brought forward		28,88,456	Investment in Government Commercial Undertakings:—		
Deduct—Amount Financed from Ordinary Revenues during 1955-56. (Voted)		385	Development Schemes—		
Net Expenditure Outside the Revenue Account during 1955-56. (Voted)		28,88,071	Scheme for Industrial Centres		3,15,128
Total Expenditure to end of 1955-56	(a)	2,88,19,274	Organisation of Silk Reelers' Co-operative Societies		55,742
Deduct—Amount Financed from Ordinary Revenues to end of 1955-56.		59,403	Development of Salt Production		12,489
Net Expenditure to end of 1955-56	(c)	2,87,59,871	Acquisition of land for the Establishment of a Telephone Cable Factory at Mihijam		333
Government of Orissa			Investment in Other Commercial Concerns—		
Investment in Government Commercial Undertakings:—			West Bengal Financial Corporation		1,77,000
Cold Storage Plant		18,572 (b)	Total Expenditure during 1955-56 (Voted)		5,60,692
Development Schemes		21,69,672	Total Expenditure to end of 1955-56		85,17,951
Miscellaneous		50,000	Deduct—Amount Financed from Ordinary Revenues to end of 1955-56		15,00,000
Total Expenditure during 1955-56		22,01,100	Net Expenditure outside the Revenue Account to end of 1955-56.		70,17,951
Deduct—Amount Financed from Ordinary Revenues		18,572	Government of Hyderabad		
Net Expenditure outside the Revenue Account during 1955-56 (Voted).		22,19,672	Miscellaneous		1,10,991
Total Expenditure to end of 1955-56		82,30,530	Total Expenditure during 1955-56 (Voted)		1,10,991
Deduct—Amount Financed from Ordinary Revenues to end of 1955-56.		58,77,525	Total Expenditure to the end of 1955-56		18,51,378
Total Expenditure to end of 1955-56		23,53,005	Deduct—Amount Financed from Ordinary Revenue to end of 1955-56		6,58,172
Government of Punjab			Net Expenditure outside the Revenue Account to end of 1955-56		11,93,206
Investments in Government Commercial Undertakings—			Government of Madhya Bharat		
Development of Industrial Areas Scheme		2,35,671	Investments in Government Commercial Undertakings:—		
Development Schemes		50,00,000	Investments in Shares of Madhya Bharat Financial Corporation.		36,00,000
Deduct—Receipts and Recoveries on Capital Account—			Investments in Other Commercial Concerns—		
Development of Industrial Areas Scheme		5,55,202	Investment in the share capital of the Central Co-operative Bank.		55,500
Total Expenditure outside the Revenue Account during 1955-56 (Voted).		46,80,469	Total Expenditure during 1955-56 (Voted)		36,55,500
Total Expenditure to end of 1955-56		1,81,58,031	Total Expenditure to end of 1955-56		85,71,077
Government of Uttar Pradesh			Government of Mysore		
Investments in Government Commercial Undertakings:—			Investments in Government Commercial Undertakings:—		
Establishment of a Cement Factory in U. P.		55,17,337	Iron and Steel Works and Cement Plant		36,13,493
Establishment of a Precision Instrument Factory		65,675	Sandal Oil Factory		14,018
Deduct—Receipts and Recoveries on Capital Account—			Porcelain Factory		37,33,765
Cement Factory in U.P.		2,98,358	Central Industrial Workshop		41,554
Precision Instrument Factory		13,897	Government Soap Factory		3,19,456
Investment in Other Commercial Concerns:—			Mysore Silk Weaving Factory		25,692
Investment in share of U.P. Financial Corporation		24,22,800	Mysore Implements Factory		75,167
Deduct—Receipts and Recoveries on Capital Account—			Carried over		78,23,145
U. P. Financial Corporation		1,17,100			
Total Expenditure during 1955-56 (Voted)		75,76,457			
Total Expenditure to end of 1955-56		5,19,18,579			

(a) Excludes Ra. 10,968 adjusted *proforma* in 1955-56 accounts.

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

(c) Includes Ra. 2,49,21,540 shown against the head "Deduct—Amount financed from the funds of the Composite State of Madras" in the Finance Accounts of the Government of Madras.

**No. 62-B—ACCOUNT of CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year
1955-56—*consld.***

STATE GOVERNMENTS— <i>contd.</i>	Rs.	STATE GOVERNMENTS— <i>concl'd.</i>	Rs.
Government of Mysore—<i>concl'd.</i>		Government of Saurashtra	
Brought forward	78,23,145	<i>Investment in Other Commercial Concerns—</i>	
Mysore Chromate Factory	—6,445	Investment in Saurashtra State Co-operative Bank	10,00,000
Government Electric Factory	76,909	Industrial Co-operative Association	1,00,000
Bellara Gold Mines	—1,41,324	Subscription of shares of the Urban Co-operative Banks	87,000
Kankanhalli Silk Filatures	—860	Subscription of shares in All India Fabrics Marketing Co-operative Society	10,000
Fertiliser Plant	28,436	Subscription of shares in Joint Stock Companies for establishment of Dairies	10,80,000
Fruit Canning	4,111	Subscription of shares in the Central Fish and Fishery Products Co-operative Marketing Association	4,50,000
Total	77,83,972	Subscription of shares in the Central Co-operative Land Mortgage Bank	5,00,000
<i>Investments in Other Commercial Concerns:—</i>		<i>Development Schemes—</i>	
The Pandavapura Sahakara Sakkare Kharkhana Ltd.	10,00,000	Investment in Bhavnagar Electricity Supply Co. Ltd.	10,00,000
All India Handloom Fabrics Marketing Co-operative Society, Ltd.	5,000	Total Expenditure during 1955-56 (Voted)	42,27,000
Mysore Gold Mining Co., Ltd.	595	Total Expenditure to end of 1955-56	1,92,07,000
Total	10,05,595		
Total Expenditure during 1955-56 (Voted)	87,89,567(a)	Government of Travancore-Cochin	
Total Expenditure to end of 1955-56	9,34,99,841	<i>Investment in Government Commercial Undertakings—</i>	
Government of P.E.P.S.U.		Ceramic and Porecelain Factory, including Vanchi Clay Mines	3,00,576
<i>Investments in Government Commercial Undertakings:—</i>		Plywood Industries	8,150
Sugar Factory Hamira	5,00,000	Travancore Minerals	2,33,571
Malwa Sugar Mills Co., Ltd	10,00,000	Rubber Factories	8,344
Hindustan Wire Products Ltd.	3,00,000	Shark Liver Oil Factory	182
Marketing Societies	50,000	<i>Deduct—Receipts and Recoveries on Capital Account—</i>	
Central and Rural Banks	65,000	Plywood Industries	909
Kasturba Sewa Mandir, Rajpura	5,31,700	Shark Liver Oil Factory	11
Total Expenditure during 1955-56 (Voted)	24,46,700	Total	5,49,903
Total Expenditure to the end of 1955-56	1,09,82,416(b)	<i>Investments in Other Commercial Concerns</i>	1,05,830
<i>Deduct—Amount financed from Ordinary Revenue to end of 1955-56.</i>	<i>50,000</i>	<i>Miscellaneous—</i>	
Net Expenditure outside the Revenue Account to end of 1955-56.	1,09,32,416	Cost of Land acquired and leased out for Industrial Concerns	1,22,271
Government of Rajasthan		Total Expenditure during 1955-56	7,78,004
<i>Investments in Other Commercial Concerns:—</i>		Charged	1,22,271
Rajasthan Financial Corporation	41,00,000	Voted	6,55,733
Electrical Corporation of India, Ltd., Bombay	35,000	Total Expenditure to end of 1955-56	7,75,23,541
All India Handloom Fabrics Marketing Co-operative Societies Ltd., Bombay	5,000	Total Expenditure (Central and State-) during 1955-56.	17,64,92,650 } (d) 39,00,000 }
Bikaner Gypsums Ltd., Bikaner	75,000	<i>Deduct—Expenditure (Central and State-) financed from ordinary Revenues during 1955-56.</i>	<i>1,97,712</i>
<i>Development Schemes:—</i>		Net Expenditure (Central and States) outside the Revenue Account during 1955-56.	17,62,94,938 } (d) 39,00,000 }
Central Co-operative Banks, Bharatpur & Alwar	1,00,000	Total Expenditure (Central and State-) to end of 1955-56.	1,14,55,51,436
Larger Sized Agricultural Credit Societies	32,000	<i>Deduct—Expenditure (Central and States) financed from Ordinary Revenues to end of 1955-56.</i>	<i>1,63,59,493</i>
Marketing Societies	25,000	Net Expenditure (Central and State-) outside the Revenue Account to end of 1955-56.	1,12,91,91,943
Central Co-operative Banks	1,67,000		
<i>Deduct—Receipts and Recoveries on Capital Account:—</i>			
Capital distribution of Mymensingh Bhairab Bazar Bly., Co.	11,400		
Total Expenditure during 1955-56 (Voted)	45,27,600		
Total Expenditure to end of 1955-56	2,25,55,683(c)		

(a) Includes Rs. (—) 1,92,458 on account of Receipts and Recoveries on Capital Account.

(b) Includes proforma adjustment of Rs. 46,616 transferred from the major head "43—Industries and Supplies", in the year 1954-55.

(c) Includes Rs. 16,400 on account of Bonus shares allotted by Bundi Electric Supply Co. Ltd.

(d) Represents expenditure met from Contingency Fund.

XXXIII and 44—Aviation

Receipts and Expenditure in connection with Civil Aviation appear under these heads. Military aviation is dealt with under 'Defence Services'. Expenditure connected with the Aerial mail service is taken to 'Posts and Telegraphs'. Expenditure on buildings, aerodromes, landing grounds and other works connected with civil aviation in India, of which the administrative control has been transferred from the Public Works Department to the Director of Civil Aviation in India, is recorded under this head. The charges debited to the head "Special Services and Miscellaneous Expenditure" include payments to Posts and Telegraphs Department for wireless services.

CAPITAL EXPENDITURE

44-A—Capital Outlay on Civil Aviation within the Revenue Account

72-A—Capital Outlay on Civil Aviation outside the Revenue Account

These capital major heads have been opened in the accounts for exhibition of the capital expenditure incurred on the development of civil aviation.

All works expenditure which under the allocation rules applicable to this Department is debitable to capital, is recorded in the first instance under the major head "72-A—Capital Outlay on Civil Aviation outside the Revenue Account," and at the end of the year any expenditure which the Government concerned may decide to meet from revenue is deducted in lump from the total expenditure recorded under this head and transferred to the major head "44-A—Capital Outlay on Civil Aviation within the Revenue Account."

No. 63—ACCOUNT of RECEIPTS under CIVIL AVIATION during the year ended 31st March 1956.

	Rs.
CENTRAL GOVERNMENT	
Aviation Receipts	76,94,408
Miscellaneous	3,85,972
Total	80,80,380
<i>Deduct—Refunds</i>	12,327
Total Receipts of the Central Government	80,68,053
STATE GOVERNMENTS	
Government of Bihar	
Aviation Receipts	12,249
Government of Madras	
Miscellaneous	1,274
Total Receipts of the State Governments	13,523
Total Receipts under Civil Aviation	80,81,576

No. 63-A—ACCOUNT of EXPENDITURE ON CIVIL AVIATION during the year ended 31st March, 1956.		No. 63-B—ACCOUNT of CAPITAL OUTLAY ON CIVIL AVIATION during and to end of the year 1955-56.		
CENTRAL GOVERNMENT			Expenditure during the year	Expenditure to end of the year
	Rs.		Rs.	Rs.
Direction	22,24,356	CENTRAL GOVERNMENT		
Inspection	8,55,777	A—Civil Aviation—		
Aerodromes and Air Route Service	51,05,868	Works	1,32,41,960	10,28,43,205
Grants for Aviation Purposes	50,816	Equipment	42,93,355	2,84,99,849
Aeronautical Communication Service	70,52,527	Establishment and Tools and Plant	13,85,083	47,61,482
Aeronautical Training and Education	28,41,616	Expansion of Aviation Ground Facilities	10,92,000	10,92,000
Research and Development	40,358	Investment in Air Transport Companies . . . . .	..	1,02,00,250
Works	(a) 70,86,991	Total Civil Aviation		
Special Services and Miscellaneous Expenditure . . . . .	..		2,00,12,398	14,73,96,786
Charges in England—		B—Meteorological—		
Leave Salaries and Deputation Pay	1,451	Works	6,03,459	6,54,359
Sterling Overseas Pay	4,800	Equipment	42,118	14,79,164
Stores	49,344	Total Meteorological		
Other Charges	13,418		6,45,577	21,33,523
Total Expenditure of the Central Government— (Voted).	2,53,27,322	Charges in England . . . . .	..	92
		Loss or gain by exchange . . . . .	..	—35
STATE GOVERNMENTS		<i>Deduct—Receipts and Recoveries on Capital Account.</i>	2,016	46,92,673
Government of Bihar		GRAND TOTAL		
Aeronautical Training and Education	36,000		2,06,55,959	14,48,37,693
Works	2,66,996	<i>Deduct—Amount met from Special Development Fund</i>	10,92,000	10,92,000
Total (Voted)	3,02,996	<i>Deduct—Amount met from the Fund for the Development of Civil Aviation</i>	..	(b)33,18,721
Government of Madras		Net Outlay outside the Revenue Account.	(c)1,95,63,959	14,04,26,972
Grants for Aviation purposes	26,470	STATE GOVERNMENTS		
Total (Voted)	26,470	Government of Bihar		
Government of Madhya Pradesh		A—Civil Aviation—		
Special Services and Miscellaneous Expenditure	82,317	Investment in the share of Aviation Companies . . . . .	..	4,74,986
Total (Voted)	82,317	Net Expenditure outside the Revenue Account.	..	4,74,986
Government of Orissa		Government of Madras		
Grant for Aviation purposes	20,000	A—Civil Aviation—		
Works	38,886	Works . . . . .	..	23,387
Total (Voted)	58,886	<i>Deduct—Amount Financed from Ordinary Revenues.</i>	/ ..	(d) 23,387
Government of Uttar Pradesh		Net Expenditure outside the Revenue Account	..	..
Air Transport Development	8,48,000	TOTAL EXPENDITURE (CENTRAL AND STATE GOVERNMENTS) OUTSIDE THE REVENUE ACCOUNT		
Total (Voted)	8,48,000		1,95,63,959	14,08,01,958
Total Expenditure of the Central and State Governments	2,66,45,991			

(a) Comprises of—

(i) Works	84,326
(ii) Maintenance of Aerodromes	62,73,496
(iii) Other Charges	7,29,169

Total 70,86,991

(b) Represents expenditure met from the Fund for the Development of Civil Aviation upto 31st March, 1947 after which the Fund has been abolished.

(c) This is voted.

(d) In the Finance Accounts of Government of Madras, this has been shown as amount financed from the Funds of the Composite State of Madras.

XXXIV and 45 Broadcasting

The receipts and expenditure in connection with Broadcasting appear under these major heads.

45-A—Capital Outlay on Broadcasting within the Revenue Account.

72-B.—Capital Outlay on Broadcasting outside the Revenue Account.

These capital major heads have been opened in the accounts for the exhibition of the Capital expenditure incurred on the development of Broadcasting.

No. 64—ACCOUNT of RECEIPTS under BROADCASTING during the year ended 31st March 1956.

CENTRAL GOVERNMENT		Rs.
Licence fees		1,45,65,642
Other receipts		13,43,755
Receipts in England		2,109
	Total	1,59,11,506
	<i>Deduct—Refunds</i>	16,697
	Total Receipts under Broadcasting	1,58,94,809

No. 64-A—ACCOUNT of EXPENDITURE on BROADCASTING during the year ended 31st March 1956

No. 64-B—ACCOUNT of CAPITAL OUTLAY on BROADCASTING during and to end of the year 1955-56

		Central Government			Expenditure during the year	Expenditure to end of the year
		Rs.	CENTRAL GOVERNMENT		Rs.	Rs.
Headquarters Establishment		18,51,167	Works		77,45,850	1,95,05,409
Broadcasting Stations		1,79,33,232	Equipment		48,19,604	2,09,39,945
Other Charges		68,35,835	Establishment		5,43,710	25,36,077
Charges in England—			Tools and Plants		41,936	2,65,195
Stores		2,14,551	Suspense		—14,03,689	—20,39,930
Other Charges		2,338	Installation Department . . . . .		..	14,76,955
Total Expenditure on Broadcasting (Voted)		2,68,37,123	<i>Deduct—Receipts and Recoveries on Capital Account.</i>		<i>98,309</i>	<i>44,13,270</i>
			Charges in England—			
			Stores . . . . .		..	4,37,025
			Loss or gain by exchange . . . . .		..	765
			Total		1,16,49,102	3,87,09,071
			<i>Deduct—Amount met from the Fund for the Development of Broadcasting.</i>		..	<i>53,36,679</i>
			<i>Deduct—Amount financed from Ordinary Revenues.</i>		..	<i>2,47,500</i>
			Net Expenditure outside the Revenue Account.		1,16,49,102	3,31,24,892
					(a)	

(a) This is voted.

[Account No. 65 and 65-A Deleted].

XXXVI and 47—Miscellaneous Departments

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspection and Tests", "Statistics" and "Miscellaneous" are enumerated in Account Nos. 66 and 66-A. The expenditure on account of the Decennial Census is classified under a separate minor head "Census" under the group "Statistics".

No. 66—ACCOUNT OF RECEIPTS FROM MISCELLANEOUS DEPARTMENTS during the year ended 31st March, 1956

	STATE GOVERNMENTS											Carried over	
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Madhya Pradesh	Government of Assam	Government of Bihar	Government of Bombay		Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour and Emigration— Emigration Fees	49,265	..	..	..	..	..	..	..	..	..	..	80	49,345
Transfer from the Deposit Account of the Grant made by the Central Tea Board.	..	..	..	..	..	..	..	..	..	..	..	..	..
Fees for the Registration of Trade Unions	783	..	30	..	672	..	..	211	1,916	1,009	..	526	7,484
Statistics— Census	46,376	..	..	..	..	..	..	..	..	..	..	..	46,376
Miscellaneous— Receipts from the management of Ex-Zamin- dars Estates.	..	..	..	..	..	..	..	..	..	..	..	..	..
Examination Fees	12,62,124	..	..	17,831	307	..	1,056	65,564	1,79,422	73,039	..	3,541	31,00,576
Patent Fees	8,28,727	..	..	..	..	..	..	..	..	..	..	..	8,28,727
Sales of Stores and Materials	3,177	..	..	..	..	..	..	82	..	4,572	..	..	7,831
Fees for the Inspection of Steam Boilers	2,954	3,340	2,600	735	15,686	480	..	1,47,223	2,18,688	2,82,863	..	75,979	8,27,202
Fees for Deposit and Registration of Trade Marks.	5,26,985	..	..	..	..	..	..	..	..	..	..	..	5,26,985
Registration of Joint Stock Companies	6,22,122	..	..	..	5,787	..	..	4,864	2,200	25,378	..	4,748	6,27,909
Administration of Indian Partnership Act 1932.	85	..	203	..	..	126	..	..	..	..	..	..	42,087
Fire Services	3,008	..	..	..	782	..	2,820	..	..	..	..	..	73,644
Indian Dairy Department	1,06,203	..	..	..	..	..	..	..	..	..	..	..	1,06,203
Fees realized under the Insurance Act, 1938	7,56,685	..	..	..	..	..	..	..	..	..	..	..	7,56,686
Fees realized under the Factories Act, 1948	9,054	26,446	8,789	..	89,086	1,421	..	1,73,985	2,45,129	12,28,984	..	..	17,76,894
Mineral Concession Fees	10,035	..	..	..	..	..	..	..	..	..	..	..	10,035
Petroleum Concession Fees	2,01,881	..	..	..	..	..	..	..	..	..	..	..	2,01,881
Miscellaneous	82,57,329	3,317	542	302	1,13,008	2,737	9,39,244	3,772	5,67,056	1,31,44,752	17,68,330	..	2,56,01,048
Films	9,24,336	..	..	..	..	..	..	..	..	..	..	..	9,24,336
Receipts of Wireless Planning Co-ordination Organisation.	26,382	..	..	..	..	..	..	..	..	..	..	..	26,382
Government Transport Service . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts in England	15,571	..	..	..	..	..	..	..	..	11,19,414	..	..	11,19,414
Total	1,30,53,082	27,103	12,164	18,938	2,25,328	4,764	9,43,120	3,95,701	12,14,471	1,58,80,011	18,53,204	..	3,67,36,616
Deduct—Refunds	3,36,360	..	30	90	560	437	2,063	1,252	4,099	1,01,556	14,004	..	4,81,767
Total Receipts under Miscellaneous Departments	1,33,16,722	27,103	12,134	18,808	2,24,768	4,327	9,41,057	3,94,449	12,10,372	1,67,78,455	18,39,200	..	3,62,54,848

Administration of Indian Partnership Act 1932.	42,087	9,846	357	5,063	8,201	6,649	3,810	..	24,707	488	6,770	..	1,734	1,09,712
Fire Services	73,644	1,36,035	22,921	..	..	8,68,141	2,411	..	..	..	..	..	..	11,03,152
Indian Dairy Department	1,06,203	..	..	..	..	..	..	..	..	..	..	..	..	1,06,203
Fees realized under the Insurance Act, 1938.	7,56,685	..	..	..	..	..	..	..	..	..	..	..	..	7,56,685
Fees realized under the Factories Act, 1948.	17,76,894	..	45,018	..	..	6,91,774	1,20,371	1,21,922	1,36,273	60,746	43,358	57,394	2,61,865	33,15,615
Mineral Concession Fees	10,035	..	..	..	..	..	17,86,937	..	..	..	..	..	..	17,96,972
Petroleum Concession Fees	2,01,881	..	..	..	..	..	..	..	..	..	..	..	..	2,01,881
Miscellaneous	2,56,01,048	15,52,943	29,51,540	7,58,093	4,00,05,747	3,84,605	2,84,021	61,617	53,93,434	20,605	68,07,795	4,72,840	52,06,119	8,95,00,407
Films	9,24,336	..	..	..	..	..	..	..	..	..	..	..	..	9,24,336
Receipts of Wireless Planning and Co-ordination organisations.	26,382	..	..	..	..	..	..	..	..	..	..	..	..	26,382
Government Transport Service	11,19,414	..	..	..	..	..	..	..	..	..	..	..	..	11,19,414
Receipts in England	15,571	..	..	1,133	27	..	..	..	..	..	..	..	..	16,731
Total	3,67,36,615	43,02,272	38,16,772	9,46,955	4,06,09,615	23,58,018	22,81,304	2,66,005	56,46,775	1,01,875	70,46,167	5,60,705	56,07,525	11,02,80,603
Deduct—Refunds	4,81,767	52,809	27,076	2,216	2,03,866	2,577	392	3,287	19,889	712	31,267	1,76,032	10,895	10,12,785
Total Receipts under Miscellaneous Departments.	3,62,54,848	42,49,463	37,89,696	9,44,739	4,04,05,749	23,55,441	22,80,912	2,62,718	56,26,886	1,01,163	70,14,900	3,84,673	55,96,630	10,92,67,818

No. 66-A—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPARTMENTS during the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour and Emigration													
Emigration within India	82,721	..	..	..	..	..	..	..	..	..	..	..	82,721
Factories	..	6,715	..	11,873	..	..	..	4,14,696	1,08,721	1,67,993	7,20,688	1,11,288	15,41,974
Labour	13,27,492	27,018	36,498	17,584	1,59,989	5,665	12,869	3,81,715	4,55,198	4,38,457	21,93,793	1,80,812	55,37,090
<i>Deduct—Amount met from Development Fund.</i>	<i>1,38,364</i>	..	..	..	..	..	..	..	..	..	..	..	<i>1,38,364</i>
Total	12,71,849	33,733	36,498	29,457	1,59,989	5,665	12,869	7,96,411	5,63,919	6,06,450	14,481	2,92,100	70,23,421
Explosives and Tests—													
Explosives	5,47,453	..	..	..	..	..	..	..	..	..	..	..	5,47,453
Inspector of Steam Boilers	..	5,985	3,345	867	41,270	..	..	56,537	78,188	1,15,771	2,07,322	67,346	5,76,631
Total	5,47,453	5,985	3,345	867	41,270	..	..	56,537	78,188	1,15,771	2,07,322	67,346	11,24,084
Statistics—													
Bureau of Commercial Intelligence including Statistics.	53,76,395	..	..	..	..	..	..	..	..	..	..	..	53,76,395
Census	10,22,071	..	..	..	..	..	..	..	..	..	..	..	10,22,071
Gazetteer and Statistical mem.	..	..	..	..	..	..	..	..	..	5,407	..	..	5,407
State Statistics	28,278	14,015	..	..	37,161	550	23,561	2,05,043	440	1,69,559	1,266	11,383	4,91,266
Grants in-aid and donations to Statistical Institutes.	19,27,295	..	..	..	..	..	..	..	..	2,000	..	..	19,29,295
Total	83,54,039	14,015	..	..	37,161	550	23,561	2,05,043	440	1,76,966	1,266	11,383	88,24,424
Miscellaneous—													
Central Water and Power Commission	41,03,351	..	..	..	..	..	..	..	..	..	..	..	41,03,351
Preservation and translation of ancient manuscripts.	..	..	..	..	..	..	..	276	35,838	..	3,000	..	39,114
Examinations	..	..	..	18,931	..	..	..	9,88,972	50	10,326	53,460	..	10,71,739

National Library	6,55,513												6,55,513
National Building Organisation	2,00,181												2,00,181
Controller of Patents and Designs	4,97,723												4,97,723
Controller of Insurance	8,03,698												8,03,698
Indian War Memorial	13,453												13,453
Court Liquidator under the Banking Companies Act.	56,993												56,993
Registrar of Joint Stock Companies	8,38,903												8,38,903
Registrar of Trade Marks	7,86,684												7,86,684
Administration of Indian Partnership Act, 1932	1,602						6,639		56	20,771	5,708		34,776
Administration of Bengal Money Lenders Act, 1940.													
Administration of the Minimum Wages Act, 1948.		17,924			7,489								25,413
Administration of the Trade Employees Act					41,845								41,845
Indian Dairy Department	7,45,316												7,45,316
Fire Services	86,395				5,48,386			14,91,657					21,26,438
Payment of the net proceeds of the Excise duty on Coal and Coke to the Coal Mines Stowing Board.	1,09,07,385												1,09,07,385
Transfer to Mica Mines Labour Welfare Fund.	19,03,131												19,03,131
Expenditure on Mica Mines Labour Welfare Measures.	10,88,755												10,88,755
Deduct—Amount met from the Mica Mines Labour Welfare Fund.	10,87,251												10,87,251
Transfer to the Coal Mines Labour Housing and General Welfare Fund.	1,24,02,258												1,24,02,258
Miscellaneous Organisations of the Ministry of Information and Broadcasting.	1,35,02,869												1,35,02,869
Transfer to Coal Production Fund	6,311												6,311
Wireless Planning and Co-ordination Organisation	2,93,649												2,93,649
Expenditure on Coal Mines Labour Welfare Measures.	65,42,360												65,42,360
Deduct—Amount met from the Coal Mines, Labour Housing and General Welfare Fund.	65,42,360												65,42,360
	4,78,06,919	17,924		18,931	5,97,720			24,87,544	35,888	10,382	77,231	5,708	5,10,58,247
Carried over to page 404	1,01,73,741	53,733	39,843	30,324	2,38,420	6,215	36,430	10,57,991	6,42,547	8,99,187	34,23,069	3,70,829	1,69,71,929

No. 66-A—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPARTMENTS during the year ended 31st March, 1956—contd.

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Ks.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour and Emigration—														
Emigration within India	82,721	..	..	..	..	..	..	..	..	..	..	..	..	82,721
Factories	15,41,974	10,25,173	39,572	42,479	2,91,917	2,40,534	1,66,107	67,017	68,967	31,366	41,530	45,193	57,663	36,59,492
Labour	55,37,090	5,01,501	8,074	2,57,665	24,16,566	4,81,181	5,90,940	9,45,895	2,84,078	57,332	2,37,904	2,86,818	4,11,417	1,20,16,461
Deduct—Amount met from Special Development Fund.	1,38,364	..	..	..	..	..	..	..	..	..	..	..	..	1,38,364
Total	70,23,421	15,26,674	47,646	3,00,144	27,08,483	7,21,715	7,57,047	10,12,912	3,53,045	88,698	2,79,434	3,32,011	4,69,080	1,56,20,310
Inspections and Tests—														
Explosives	5,47,453	..	..	330	..	..	..	..	..	..	..	..	..	5,47,783
Inspector of Steam Boilers	5,76,631	78,734	17,741	28,623	95,263	2,14,192	..	23,761	..	8,344	8,829	9,984	..	10,62,102
Total	11,24,084	78,734	17,741	28,953	95,263	2,14,192	..	23,761	..	8,344	8,829	9,984	..	16,09,885
Statistics—														
Bureau of Commercial Intelligence including Statistics.	53,76,395	..	..	..	..	..	..	..	..	..	..	..	..	53,76,395
Census	10,22,071	..	..	..	..	..	..	..	..	..	..	..	..	10,22,071
Gazetteer and Statistical Memoirs	5,407	..	..	..	..	..	..	11,911	..	..	..	..	..	17,318
State Statistics	4,91,256	3,50,884	52,858	5,056	..	38,922	3,96,843	..	..	1,19,856	1,14,149	2,16,517	3,90,669	21,77,010
Grants-in-aid and donations to Statistical Institutes.	19,29,295	..	..	..	..	..	..	..	..	..	..	..	..	19,29,295
Total	88,24,424	3,50,884	52,858	5,056	..	38,922	3,96,843	11,911	..	1,19,856	1,14,149	2,16,517	3,90,669	1,05,22,089
Miscellaneous—														
Central Water and Power Commission	41,03,351	..	..	..	..	..	..	..	..	..	..	..	..	41,03,351
Preservation and translation of ancient manuscripts.	39,114	1,861	..	..	..	5,950	2,50,415	..	..	1,03,700	..	..	..	4,01,040
Examinations	10,71,739	14,54,339	7,401	9,322	..	..	..	..	36,000	..	..	..	..	25,78,801

National Library	6,55,513	..	..	..	..	..	..	..	..	..	..	..	..	..	6,55,513
National Building Organisation	2,00,181	..	..	..	..	..	..	..	..	..	..	..	..	..	2,00,181
Controller of Patents and Designs	4,97,723	..	..	..	..	..	..	..	..	..	..	..	..	..	4,97,723
Controller of Insurance	8,03,698	..	..	..	..	..	..	..	..	..	..	..	..	..	8,03,698
Indian War Memorial	13,453	..	..	..	..	..	..	..	..	..	..	..	..	..	13,453
Court Liquidator under the Banking Companies Act.	56,993	..	..	..	..	..	..	..	..	..	..	..	..	..	56,993
Registrar of Joint Stock Companies.	8,38,903	..	..	..	..	..	..	..	..	..	..	..	..	..	8,38,903
Registrar of Trade Marks	7,86,684	..	..	..	..	..	..	..	..	..	..	..	..	..	7,86,684
Administration of Indian Partnership Act, 1932.	34,776	9,184	20	3,539	..	11,195	..	2,003	..	..	..	..	499	..	61,216
Administration of Bengal Money Lenders Act, 1940.	..	..	..	..	..	14,276	..	..	..	..	..	..	..	..	14,276
Administration of the Minimum Wages Act, 1948.	25,413	..	..	..	1,00,107	..	..	..	..	..	..	..	..	..	1,25,520
Administration of the Trade Employees Act.	41,845	..	..	..	78,094	..	..	..	..	..	..	..	..	..	1,19,939
Indian Dairy Department	7,45,316	..	..	..	..	..	..	..	..	..	..	..	..	..	7,45,316
Fire Services	21,26,438	26,15,157	8,69,800	..	..	30,40,323	3,90,272	..	..	..	..	..	..	..	90,41,990
Payment of the net proceeds of the Excise Duty on Coal and Coke to the Coal Mines Stowing Board.	1,09,07,385	..	..	..	..	..	..	..	..	..	..	..	..	..	1,09,07,385
Transfer to Mica Mines Labour Welfare Fund.	19,03,131	..	..	..	..	..	..	..	..	..	..	..	..	..	19,03,131
Expenditure on Mica Mines Labour Welfare Measures.	10,88,755	..	..	..	..	..	..	..	..	..	..	..	..	..	10,88,755
Deduct—Amount met from the Mica Mines Labour Welfare Fund.	10,87,251	..	..	..	..	..	..	..	..	..	..	..	..	..	10,87,251
Transfer to the Coal Mines, Labour, Housing and General Welfare Fund.	1,24,02,258	..	..	..	..	..	..	..	..	..	..	..	..	..	1,24,02,258
Miscellaneous Organisations of the Ministry of Information and Broadcasting.	1,35,02,869	..	..	..	..	..	..	..	..	..	..	..	..	..	1,35,02,869
Transfer to Coal Production Fund	6,311	..	..	..	..	..	..	..	..	..	..	..	..	..	6,311
Wireless Planning and Co-ordination Organization.	2,93,649	..	..	..	..	..	..	..	..	..	..	..	..	..	2,93,649
Expenditure on Coal Mines Labour Welfare Measures.	65,42,360	..	..	..	..	..	..	..	..	..	..	..	..	..	65,42,360
Deduct—Amount met from the Coal Mines, Labour Housing and General Welfare Fund	65,42,360	..	..	..	..	..	..	..	..	..	..	..	..	..	65,42,360
	5,10,58,247	40,80,541	8,77,221	12,861	1,78,201	30,71,744	6,40,687	2,003	36,000	1,03,700	..	499	..	..	6,00,61,704
	1,69,71,929	19,56,292	1,18,245	3,34,153	28,03,746	9,74,839	11,53,890	10,48,584	3,53,045	2,16,898	4,02,412	5,58,512	8,59,749	..	2,77,52,284

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
rought forward from page 401	1,01,73,341	53,733	39,843	30,324	2,38,420	6,215	36,430	10,57,991	6,42,547	8,99,187	34,23,069	3,70,829	1,69,71,929
	4,78,06,919	17,924	..	18,931	5,97,720	..	..	24,87,544	35,888	10,382	77,231	5,708	5,10,58,247
Company Law and Investment Administration	1,73,634	..	..	..	..	..	..	..	..	..	..	..	1,73,634
Employment Exchanges	..	..	..	..	..	..	..	..	..	..	2,07,527	..	2,07,527
Government Transport Service	..	..	..	..	..	..	..	..	..	..	2,72,092	..	2,72,092
Works	..	..	..	..	..	..	..	..	331	..	..	..	331
Welfare of Scheduled Tribes, Castes, and other Backward Classes.	..	..	..	..	..	..	..	1,15,67,315	..	..	..	..	1,15,67,315
Controller of Rents.	..	..	..	..	..	..	..	..	..	..	..	..	..
Development Schemes	..	..	..	..	..	..	17,29,640	..	2,66,033	6,89,056	..	9,84,044	36,68,803
Repayment to the Contingency Fund	..	..	..	..	..	..	..	..	..	..	1,650	..	1,650
Rural Welfare Department	..	..	..	..	..	..	..	..	..	..	..	..	..
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	7,541	38,117	..	..	78,691	84,816	..	6,04,423	..	62,437	1,98,61,378 } (a) 30,000 }	..	2,07,37,403 } (a) 30,000 }
Total	4,79,88,094	56,041	..	18,931	6,76,411	84,816	17,29,640	1,46,59,282	3,02,252	7,61,905	2,04,19,878 } (a) 30,000 }	9,89,752	8,76,87,002 } (a) 30,000 }
Charges in England—													
Leave Salaries and Deputation Pay	13,414	..	..	..	..	..	..	..	..	..	..	..	13,414
Sterling Overseas Pay	..	..	..	..	..	..	..	..	..	4,800	..	..	4,800
Stores	7,828	..	..	..	..	..	..	6,800	..	..	743	..	15,371
Commerce Department London	7,46,168	..	..	..	..	..	..	..	..	..	..	..	7,46,168
Other Charges	13,863	..	..	..	..	..	..	..	..	..	..	..	13,863
Total	7,81,273	..	..	..	..	..	..	6,800	..	4,800	743	..	7,93,616
Total Expenditure under Miscellaneous Departments.	5,89,42,708	1,09,774	39,843	49,255	9,14,831	91,031	17,66,070	1,57,24,073	9,44,799	16,65,892	2,38,43,690 } (a) 30,000 }	13,60,581	10,54,52,547 } (a) 30,000 }
Charged	1,772	..	..	..	..	..	..	..	..	..	..	..	1,772
Voted	5,89,40,936	1,09,774	39,843	49,255	9,14,831	91,031	17,66,070	1,57,24,073	9,44,799	16,65,892	2,38,43,690 } (a) 30,000 }	13,60,581	10,54,50,775 } (a) 30,000 }

(a) Represents Expenditure met from Contingency Fund.

No. 66-A—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPARTMENTS during the year ended 31st March, 1956—*conold.*

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madra	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 403	1,69,71,929	19,56,292	1,18,245	3,34,153	28,03,746	9,74,829	11,53,890	10,48,584	3,53,045	2,16,898	4,02,412	5,58,512	8,59,749	2,77,52,284
	5,10,58,247	40,00,541	8,77,221	12,861	1,78,201	30,71,744	6,40,687	2,003	36,000	1,03,700	..	499	..	6,00,61,704
Company Law and Investment Administration.	1,73,634	..	..	..	..	..	..	..	..	..	..	..	..	1,73,634
Employment Exchanges	2,07,527	..	..	..	..	..	..	..	..	..	..	..	..	2,07,527
Government Transport Service	2,72,092	..	..	..	..	..	..	..	..	..	..	..	..	2,72,092
Works	331	..	..	..	-15,75,427	..	..	..	..	..	..	..	..	(-15,75,096)
Welfare of Scheduled Tribes, Castes and other Backward Classes.	1,15,67,315	..	..	..	..	26,32,036	..	..	..	..	..	..	1,60,199	1,43,59,550
Controller of Rents	..	..	..	..	..	3,01,985	..	..	..	..	..	..	..	3,01,985
Development Schemes	36,68,803	1,17,76,734	55,38,500	24,645	..	..	50,500	1,07,030	..	2,10,472	41,46,745	18,87,263	22,11,188	2,97,11,880
Repayment to the Contingency Fund.	1,650	..	..	..	..	..	..	..	..	..	..	..	..	1,650
Rural Welfare Department	..	..	29,84,064	..	..	..	..	..	..	..	..	..	..	29,84,064
Suspense	..	..	..	..	..	-1,90,926	..	..	..	..	..	..	..	-1,90,926
Miscellaneous	2,07,37,403 (a) 30,000	10,93,153	1,38,784	4,27,053	3,41,42,669	28,65,617	67,44,529	59,768	16,89,180	10,71,321	37,35,266	5,68,859	67,347	7,33,40,940 (a) 30,000
Total	3,76,87,000 (a) 30,000	1,69,50,428	95,38,569	4,64,559	3,27,45,443	86,80,456	74,35,716	2,58,801	17,25,180	13,85,493	78,82,011	24,56,621	24,38,734	17,96,49,013 (a) 30,000
Charges in England—														
Leave Salaries and Deputation Pay	13,414	..	..	..	..	..	..	..	30,091	..	..	..	..	43,505
Sterling Overseas Pay	4,800	..	..	..	..	..	..	..	..	..	..	..	..	4,800
Stores	15,371	82,215	..	..	..	..	..	..	..	..	..	..	..	97,586
Commerce Department London	7,46,168	..	..	..	..	..	..	..	..	..	..	..	..	7,46,168
Other Charges	13,863	34	..	..	365	613	..	..	..	..	..	..	..	14,875
Total	7,93,616	82,249	..	..	365	613	..	..	30,091	..	..	..	..	9,06,934
Total Expenditure under Miscellaneous Departments.	10,54,52,547 (a) 30,000	1,89,88,969	96,56,814	7,98,712	3,55,49,554	96,55,898	85,89,606	13,07,385	21,03,310	16,02,391	82,84,423	30,15,133	32,98,483	20,83,08,231 (a) 30,000
Charged	1,772	5,460	..	..	67,254	..	..	..	..	..	..	..	..	74,486
Met from Contingency Fund.	10,54,50,775 (a) 30,000	1,89,83,509	96,56,814	7,98,712	3,54,82,300	96,55,898	85,89,606	13,07,385	21,08,316	16,02,391	82,84,423	30,15,133	32,98,483	20,82,33,745 (a) 30,000

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

(a) Repaid to Government from Contingency Fund.

F and P—Civil Administration.

Sections G. and GG.—Currency and Mint

Revenue Rs. 23,08,65,460

 Expenditure { Within the Revenue Account Rs. 3,33,65,994
 Outside the Revenue Account Rs. 8,74,84,421

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Currency	67	Receipts	406	21,62,21,109	..
.. . . .	67-A	Expenditure	406	..	2,32,21,643
Mint	68	Receipts	409	1,46,44,351	..
.. . . .	68-A	Expenditure	409	..	1 01,44,351
.. . . .	69	Statement of Appropriation of Profit on Bronze, Copper and Nickel Coinage Accounts.		..	
		Total		23,08,65,460	3,33,65,994
		Capital Account outside the Revenue Account.			
Currency Capital Account outside the Revenue Account	67 B	Expenditure	407	..	8,47,16,412
Capital Outlay on Mints outside the Revenue Account.	68-B	Expenditure	410	..	27,68,009
		Total . . . . .		..	8,74,84,421

Section G—Currency and Mint

This Section brings together in one place the financial operations connected with the currency policy of the Government of India.

Section GG—Currency and Mint

This Section includes the capital major heads "77—Currency Capital Account outside the Revenue Account" and "77-A—Capital Outlay on Mints outside the Revenue Account."

XXXVII and 48—Currency

These two major heads record the various transactions relating to the Currency Department. On the inauguration of the Reserve Bank of India on 1st April, 1935, most of the functions of this Department including *inter alia* the management of the note issue and the reserve against the note issue have been taken over by the Bank, *vide* Note on "Silver Redemption Reserve: Purchases and Sales of Silver" on pages 632 and 633.

The transactions of the Department are classified under the following heads:—

RECEIPTS

- (1) Share of Surplus Profits of the Reserve Bank.
- (2) Receipts from the Currency Note Press.
- (3) Value of old Currency Notes assumed to be no longer in circulation.
- (4) Value of unclaimed Currency Notes.
- (5) Miscellaneous.
- (6) Receipts in England.

EXPENDITURE

- (7) Currency Note Press.
- (8) Miscellaneous.
- (9) Charges in England.

Of these, item (1) is intended for the adjustment of surplus profits payable by the Reserve Bank under Section 47 of the Reserve Bank of India Act.

No. 67—ACCOUNT OF RECEIPTS of the CURRENCY DEPARTMENT for the year ended 31st March, 1956.

CENTRAL GOVERNMENT	Rs.
Share of Surplus Profits of the Reserve Bank.	20,00,10,974
Currency Note Press	1,61,08,938
Value of old Currency Notes assumed to be no longer in circulation.	91,600
Value of unclaimed Currency Notes	128
Miscellaneous	11,937
<i>Deduct</i> —Refunds	2,468
TOTAL RECEIPTS UNDER CURRENCY	21,62,21,109

No. 67-A—ACCOUNT of EXPENDITURE of the CURRENCY DEPARTMENT for the year ended 31st March 1956.

	Rs.
CENTRAL GOVERNMENT	
Currency Note Press—	
1. Capital Account	(a)—1,49,027
2. Revenue Account—	
(i) Working Expenses	(b)1,62,15,910
(ii) Interest on Capital	6,19,736
Miscellaneous	65,35,024
Total Expenditure under Currency	2,32,21,643
Charged	6,19,736
Voted	2,26,01,907

(a) Includes Rs. 21,823 on account of Charges in England.
 (b) Includes Rs. 1,82,063 on account of Depreciation adjusted in reduction of Capital (vide Account No. 67-B) and Rs. 85,05,826 and 14,831 on account of charges in England and exchange thereon respectively.

CAPITAL EXPENDITURE

77—Currency Capital Account outside the Revenue Account

This capital major head records the capital outlay on the construction of the Press for printing currency notes in India. With effect from the 1st April, 1930, the accounts of the Currency Note Press were constituted on a commercial basis and the annual profit and loss account and balance sheet appear in the Central Government (Civil) Appropriation Accounts (including proforma Commercial Accounts) relating to the Ministry of Finance.

The cost of securities worth rupees five crores transferred to the Reserve Bank of India on 1st April, 1935 under Section 46 of the Reserve Bank of India Act, including the loss of Rs. 18,99,269 involved in their transfer, and the contribution to the International Monetary Fund and the International Bank have been taken to this head. The expenditure on the purchase of Reserve Bank shares incurred during 1948-49 has also been taken to this head.

No. 67-B—ACCOUNT of CURRENCY CAPITAL OUTLAY outside the REVENUE ACCOUNT during and to end of the year 1955-56—concl'd.

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Miscellaneous— Contributions to the International Monetary Fund and International Bank—		
Payment of subscription to the International Monetary Fund . . . . .	..	201,00,41,208
Purchase of share in the International Bank for Reconstruction and Development . . . . .	..	36,93,26,089
Miscellaneous . . . . .	..	47,329
Purchase of shares in Reserve Bank. . . . .	..	5,92,71,525
BOMBAY		
Currency Note Press—		
Land	1,331	1,08,554
Buildings	1,09,216	28,33,149
Plant and Machinery	77,475	14,51,418
Minor Equipments	1,962	1,47,724
Miscellaneous	3,992	66,779
Deduct—Depreciation	1,82,063	30,01,496
Charges in England . . . . .	..	12,80,379
Loss or gain by exchange . . . . .	..	3,591
Total	(a) 11,913	28,90,098
Deduct—Expenditure financed from Ordinary Revenues.	—1,49,027	3,85,067
Net Expenditure outside the Revenue Account; Currency Note Press.	1,60,940	25,05,037
TOTAL CURRENCY CAPITAL OUTLAY. (Voted)	8,47,16,412	2,57,76,45,929

(a) Expenditure during and to the end of the year shown against the various minor heads in this account is inclusive of the capital expenditure within the Revenue Account booked under the head 48-Currency.

No. 67-B—ACCOUNT of CURRENCY CAPITAL OUTLAY outside the REVENUE ACCOUNT during and to end of the year 1955-56.

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
INDIA GENERAL		
Payments to the Reserve Bank of India under Section 46 of the Reserve Bank of India Act . . . . .	..	5,18,99,269
Payments to Reserve Bank of India against Hyderabad currency notes liability taken over by Reserve Bank	8,45,55,472	8,45,55,472

XXXVIII and 49—Mint

GENERAL

The Indian Mints produce for circulation in India, silver, bronze, nickel and quaternary coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government, therefore, makes a profit on its coining operations. Owing to the considerable stock of surplus silver coins held by Government, no coinage of new silver has been undertaken since 1922-23. Large scale coinage of quaternary coins, both rupees and small coins was, however, undertaken from 1940-41. Minting of quaternary coins has, however, been discontinued from 1946-47. The Revenue account receives credit for a part of the profits on bronze and nickel coinage under the head 'Mint', while the entire profit on quaternary coins is taken to the suspense head "Purchases and Sales of Silver" under Section 'S'.

The balance sheets and the profit and loss accounts of the Calcutta, Bombay and Hyderabad Mints appear in the Mint Administration Report.

REVENUE

2. *Profits on circulation of nickel, bronze and copper coins*—The profits on the net amounts of nickel, bronze and copper coins passed into circulation during any year less the net loss on the sale of metal and destruction of old coins are credited to "S—Deposits and Advances—Part IV—Suspense—Suspense Accounts"; and a fixed sum of Rs. 45 lakhs is transferred therefrom to this head each year.

Under Section 2 of Part IV of the Pakistan (Monetary System and Reserve Bank) Order, 1947, as amended by the Pakistan Monetary System and Reserve Bank (Amendment) Order, 1948, adjustment has to be made with Pakistan for its share of profit or loss, in respect of India Subsidiary Coins passed into or returning from circulation in Pakistan during the period from 15th August, 1947 to 30th June, 1948 reduced or increased as the case may be by the loss on account of such coins returned from circulation in Pakistan during the period and destroyed as unfit for reissue. However, this

adjustment has not been made in the accounts so far pending the settlement of certain connected matters with Pakistan and the coinage accounts of the Indian Dominion for that period have been compiled independently.

Owing to the large expansion in minting operations and consequent heavy mint expenditure it was decided in 1942-43 to transfer from the Suspense Account to Revenue an amount which would provide a net sum of Rs. 45 lakhs over and above the actual mint expenditure. The net mint expenditure during 1955-56 being Rs. 90,43,084, an equivalent amount has been transferred from the suspense head, bringing the total amount of transfer to Revenue to Rs. 1,35,43,084. The process of accounting by which these profits are calculated is set forth in Account No. 69.

Other gain on silver coinage operations—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counterbalanced by operative losses debited under the expenditure head.

EXPENDITURE

3. The Mint expenditure is set forth under the various descriptive heads in Account No. 68-A.

The expenditure debited to the head "Loss on coinage" includes (i) loss of weight in recoinage of old coins which represents the difference between the face value of light-weight silver coins withdrawn from circulation for recoinage and their value at Re. 1 per standard tola and reflects the wear of coins put into circulation, (ii) loss of weight in coining silver representing the loss arising in connection with the technical operations to which bullion is subjected in the Mints, and including the loss due to the amount of dirt on withdrawn coins, which is weighed in at first as silver but disappears in the process of melting, and (iii) cost of copper alloy which shows the cost of copper used for reducing fine silver to the fineness required for coinage. Loss of weight on uncurrent coins which are melted for sale is taken to the suspense head "Purchases and Sales of Silver" in Section 'S'.

No. 68—ACCOUNT of RECEIPTS of the MINTS in India, for the year ended 31st March, 1956.

	India General	Bombay	Calcutta	Hyderabad	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Profit from circulation of Nickel, Bronze and Copper coins	1,35,43,084	..	..	..	1,35,43,084
Fees for coining dollars, etc. . . . .	..	1,00,988	..	..	1,00,988
Assay Fees . . . . .	..	5,551	..	..	5,551
Miscellaneous . . . . .	..	4,66,639	5,28,480	39,221	10,34,340
Other Receipts of the Assay Department . . . . .	..	..	158	..	158
<i>Deduct—Refunds</i> . . . . .	..	1,687	16,258	21,825	39,770
Total Receipts under Mint	1,35,43,084	5,71,491	5,12,380	17,396	1,46,44,351

No. 68-A—ACCOUNT of EXPENDITURE of the MINTS in India, for the year ended 31st March, 1956.

	India General	Bombay	Calcutta	Hyderabad	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Mint Masters' Establishment and Contingencies . . . . .	..	36,72,801	42,28,551	3,06,186	82,07,538
Loss on Coinage . . . . .	..	..	..	..	..
Purchase of Local Stores . . . . .	..	6,84,691	5,09,586	70,395	12,64,672
Works . . . . .	..	1,38,636	4,58,557	..	5,97,193
Charges in England—					
Leave Salaries and Deputation Pay	9,410	..	..	..	9,410
Sterling Overseas Pay . . . . .	..	..	..	..	..
Stores	65,212	..	..	..	65,212
Other Charges	326	..	..	..	326
Total Expenditure under Mint	74,948	44,96,128	51,96,694	3,76,581	1,01,44,351
				Charged	..
				Voted	1,01,44,351

CAPITAL EXPENDITURE

77 — Capital Outlay on Mints outside the Revenue Account

This Capital major head records the expenditure of a capital nature which may be incurred on the development and extension of the Mints.

No. 68-B—ACCOUNT of CAPITAL OUTLAY on MINTS outside the REVENUE ACCOUNT during and to end of the year 1955-56.

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
India General		
Buildings . . . . .	..	21,852
Charges in England—		
Stores	12,32,630	83,64,667
Loss or gain by Exchange	2,143	14,547
TOTAL	12,34,773	84,01,066
West Bengal		
Buildings	14,440	1,14,48,135
Plant and Machinery	78,099	90,37,835
Silver Refinery	14,40,697	20,27,407
Payment towards Lahore Mint Site . . . . .	..	16,938
TOTAL	15,33,236	2,25,30,315
Total Capital Outlay on Mints (Voted)	27,68,00	3,09,31,381

No. 69—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION OF BRONZE, COPPER and NICKEL COINS during the year ended 31st March, 1956.

	Bronze and Copper coinage Account	Nickel Rupee coinage Account	Nickel Small coinage Account
	Rs.	Rs.	Rs.
Account of Coins			
(1) Balance in Depots and Mints on 1st April, 1955	65,21,457	73,27,283	8,25,82,979
(2) New Coinage during the year	1,30,515	..	2,58,73,000
(3) Passed into circulation during the year	21,00,024	..	4,05,86,155
(4) Balance in Depots and Mints on 31st March, 1956	45,51,948	73,27,283	6,78,69,824
Account of Profit			
(5) Balance being the unappropriated profit on 1st April, 1955	40,39,073	65,66,215	6,77,24,845
(6) Gross profit on coinage during the year	—4,54,960	..	2,41,06,100
(7) Total for Appropriation	35,84,113	65,66,215	9,18,30,945
(8) Profit on coins passed into circulation during the year	11,31,503	..	3,43,64,772
(9) Balance being the unappropriated profit on 31st March, 1956	24,52,610	65,66,215	5,74,66,173
Profit Appropriated to Suspense			
Profit on coins passed into circulation as in line (8) above	11,31,503	..	3,43,64,772
Deduct—Loss on destruction of coins, etc.	4,30,560	5,16,468	1,18,61,967
Net profit credited to "S—Deposits and Advances—Part IV—Suspense Accounts"	7,00,943	—5,16,468	2,25,02,805

Section H.—Civil Works, Multi-Purpose River Schemes and Miscellaneous Public Improvements (Financed from Ordinary Revenues)

Revenue, Rs. 17,27,46,466

Expenditure, Rs. 78,84,87,929
(a)46,283

Major Head	No. of Account	Detail of Accounts	Page	AMOUNT OF EACH ACCOUNT	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Civil Works	70	Receipts—Central and State	413-414	15,87,97,681	..
” ”	70-A	Expenditure—Central	415	..	11,65,70,134
” ”	70-B	Expenditure—State	416-417	..	64,03,25,721 (a)46,283
Bombay Development Scheme	71	Receipts—State	418	28,08,644	..
” ” ”	71-A	Expenditure—State	418	..	21,35,247
Multipurpose River Schemes	71-B	Receipts—Central and State	419	1,11,40,141	..
” ” ”	71-C	Expenditure other than Working Expenses.	420	..	60,37,582
” ” ”	71-D	Working Expenses	421	..	1,75,73,561
Interest on Capital Outlay on Multi-Purpose River Schemes	73-A	Expenditure—State	426	..	58,45,684
		Total		17,27,46,466	78,84,87,929 (a)46,283

(a) Represents amount met from the Contingency Fund.

Section H—Civil Works, Multi-Purpose River Schemes and Miscellaneous Public Improvements Financed from Ordinary Revenues

The expenditure brought to account in this Section relates to the cost of buildings, communications and other works where this is met from ordinary revenues. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH.

XXXIX and 50—Civil Works Financed from Ordinary Revenues

Buildings and communications in the Civil Department are classified as “Civil Works” in contradistinction to “Defence Works”, the term applied to similar works connected with the Defence Services.

2. The outlay on buildings, etc., is treated as Public Works expenditure if the administration of the work rests with the officers of the Public Works Department, and as expenditure of the Civil Department using or requiring them if the administration of the work has been transferred by competent authority from the Public Works Department to that Department. Where however works, the administration of which has not been transferred from the Public Works Department, are by mutual arrangement executed by another department on behalf of the Public Works Department, the expenditure in connection with them is debited to Public Works grants.

REVENUE

3. The receipts are comparatively small and are classified under descriptive heads in Account No. 70 which do not call for detailed explanation.

EXPENDITURE

4. Prior to 1940-41 the State Governments used to execute works not only on their own behalf but on behalf of the Central Government also; and the revenue and expenditure connected with such works were accounted for directly in the Central section of the major heads “XXXIX and 50—Civil Works”. With effect from 1st April 1940, in Madras, Bombay, Bengal and Bihar, from 1st April 1941, in the Uttar Pradesh and the Punjab, from 1947-48 in Madhya Pradesh and from 1949-50 in Assam and Orissa, Central Civil Works were transferred to the Central Public Works Department.

The Central Public Works Department was also responsible for works of the late Political Department in Ajmer and Central India but as a result of the integration of the Indian States Central Civil works in former Indian States also were transferred to the Central Public Works Department. The receipts and expenditure on Central Civil Works are accounted for by the Accountant General, Central Revenues except for works in the States of Assam, Madhya Pradesh, Madras, Orissa and Punjab which with effect from 1st April 1950 are accounted for by the respective State Accountants General. With effect from 1st May, 1954, the accounting in respect of Central Civil works in Orissa has, however, been transferred to the Accountant General, Central Revenues. In a few cases, however, such as works executed in the Tribal Areas or on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are

H.—Civil Works, etc.

recorded under the major heads relating to the Departments concerned.

5. The particulars of expenditure on buildings and communications constructed by the Public Works Department are exhibited in Detailed Account Nos. 70-A and 70-B. Expenditure upon each of these classes is sub-divided into outlay on 'Original works' and on 'Repairs'. Under the former is included all new construction, whether of entirely new works or of alterations and additions to existing works, as well as repairs to newly purchased or previously abandoned buildings which may be necessary before they can be brought into use. It also includes all substitution of one variety of work for another, such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

6. The expenditure on 'Establishment' and 'Tools and Plant' is recorded under separate sub-heads for the Civil Works as a whole. The recorded expenditure is a rough approximation only, as Public Works establishments are generally joint establishments employed on works accounted for under two or more heads of account. The establishment expenditure of a Public Works division or office is in the first instance recorded under the single major head under which the division or office is classified for the purpose. Recoveries are effected at prescribed rates from other departments, etc., when the cost of the work is debitable to those departments, or to other Governments or Local Bodies in respect of works executed on their behalf; the residual amount being distributed at the end of the year amongst the various accounts which record the expenditure of the Public Works Department, generally in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely debited to that work and is not included in these calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is debited direct to the Irrigation revenue account.

Similar remarks apply to the expenditure on account of ordinary Tools and Plant used in the Public Works Department. The cost of special Tools and Plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct debit to the work or project concerned.

7. The expenditure under 'Grants-in-aid' represents contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

8. The head "Block grant for transfer to Central Road Fund" records the annual lump grant from Central Revenues to the Central Road Fund (see Explanatory Note to Account No. 106 on page 636). Subventions are made from this Fund to State Governments and other Administrations for expenditure on schemes of road development and other objects mentioned in the Note on page 636. The actual expenditure on the construction and maintenance of roads etc., financed from these subventions by State Governments is included in Account No. 70-B, a corresponding amount being shown as revenue receipts of the State Governments in Account No. 70. Similar procedure of accounting is also followed in the case of subventions from the Fund for expenditure in areas under the administration of the Central Government, with the difference that the amount corresponding to expenditure financed from these subventions is taken in reduction of expenditure in Account No. 70-A.

Multi-Purpose River Schemes

9. A set of new major heads was opened in the accounts for 1948-49 for recording transactions connected with the Multi-Purpose River Schemes which were hitherto being recorded in Sections 'C. & CC.' and 'I. & II'. The major heads opened for this purpose are—

Revenue Account

1. XL-A—Receipts from Multi-Purpose River Schemes.
2. 51-A—Interest on Capital Outlay on Multi-Purpose River Schemes.
3. 51-B—Other Revenue Expenditure connected with Multi-Purpose River Schemes.

Capital Account

4. 50-B—Capital Outlay on Multi-Purpose River Schemes met out of Revenue.
5. 80-A—Capital Outlay on Multi-Purpose River Schemes.

The head XL-A is intended to record the revenue receipts as and when the schemes begin to earn revenue. Under the head '51-A' is recorded the interest on capital outlay on these schemes and '51-B' is meant for Revenue expenditure on these schemes.

The heads '50-B' and '80-A' are for the record of Capital expenditure financed from Revenue and Capital respectively.

No. 70—ACCOUNT OF CENTRAL AND STATE RECEIPTS under CIVIL WORKS for the year ended 31st March, 1956.

Heads of Revenue	STATE GOVERNMENTS											Carried over		
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay		Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents	1,53,75,797	3,911	1,80,020	19,799	1,238	96,955	2,05,280	4,73,606	2,81,234	9,90,728	13,53,598	8,03,857	8,65,250	2,06,51,273
Ferry Receipts	53,25	..	4,010	..	..	21,440	7,067	1,62,937	5,78,679	11,150	1,10,629	3,81,317	2,13,915	15,44,412
Tolls on Roads	50	..	..	..	..	..	..	..	5,239	1,60,026	4	1,25,143	..	2,90,462
Receipts from Workshops . . . . .	..	..	..	..	..	..	13,533	1,22,564	..	..	65,324	..	52,643	2,54,064
Recoveries of Expenditure	5,57,548	..	641	23,621	..	5,759	2,304	25,78,992	57,738	3,24,141	1,17,542	52,521	90,75,487	1,27,96,294
Transfers from Central Road Fund(a)	..	..	3,26,224	1,54,120	6,13,447	..	72,033	..	77,89,426	20,67,354	1,41,80,237	14,68,860	..	2,66,71,701
Grants from Government of India for the Development of State Roads of Economic or Inter-State Importance . . . . .	..	..	..	..	..	..	..	..	..	31,85,865	..	..	..	31,85,865
Receipts from Water Works and Drainage Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	1,06,88,792	13,768	91,565	2,06,148	618	1,40,990	2,86,191	6,81,138	15,48,571	14,73,877	30,25,440	16,42,136	13,84,214	2,11,83,448
Receipts in England	2,090	..	..	..	..	..	..	..	..	..	..	..	..	2,090
Total	2,66,77,545	17,679	6,02,460	4,03,688	6,15,203	2,65,144	5,86,408	40,19,237	1,02,60,887	82,13,141	1,88,52,774	44,73,834	1,15,91,509	8,65,79,609
Deduct—Refunds	1,52,052	..	3,910	113	..	1,657	7,971	39,551	—3,758	11,636	1,26,436	92,701	1,24,929	8,57,228
TOTAL CENTRAL AND STATE RECEIPTS FROM CIVIL WORKS.	2,62,25,493	17,679	5,98,550	4,03,575	6,15,303	2,63,487	5,78,437	39,79,686	1,02,64,615	82,01,505	1,87,26,338	43,81,133	1,14,66,580	8,57,22,381

(a) The figures shown against this head differ in most cases from the corresponding amounts shown in Account No. 106-A, because certain credits have been adjusted as receipts or in reduction of expenditure, under other Revenue or Service heads.

No. 70—ACCOUNT of CENTRAL and STATE RECEIPTS under CIVIL WORKS for the year ended 31st March, 1956—concl'd.

Heads of Revenue	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents	2,06,51,273	6,79,271	5,94,329	2,98,797	6,90,167	6,31,528	3,96,624	2,77,411	3,91,046	13,99,807	4,73,266	2,17,388	2,67,00,997
Ferry Receipts	15,44,412	20,258	..	24,75,353	2,92,909	..	1,22,387	..	..	2,119	..	..	44,57,438
Tolls on Roads	2,90,462	72,138	..	85,548	3,67,791	..	..	..	..	6,354	..	..	8,22,293
Receipts from Workshops	2,54,064	..	..	..	..	6,560	19,767	..	..	..	..	10	2,80,401
Recoveries of expenditure	1,27,96,294	3,10,787	1,56,483	1,88,082	18,11,063	5,13,132	1,13,671	2,71,273	23,74,654	13,920	55,032	5,106	1,86,09,497
Transfer from Central Road Fund (a)	2,66,71,701	7,66,733	—2,401	35,56,948	53,18,658	15,93,518	8,24,093	..	9,19,037	22,62,664	4,83,594	..	4,23,94,545
Grants from Government of India for the Development of State Roads of Economic or Inter-State Importance.	31,85,865	3,75,095	43,71,803	..	41,82,156	..	..	..	..	..	..	11,53,134	1,32,68,053
Receipts from Water Works and Drainage Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	7,16,856	7,16,856
Miscellaneous	2,11,83,448	7,47,006	21,13,170	1,04,35,357	23,71,988	3,48,661	4,16,244	58,21,869	4,88,616	76,41,674	3,85,643	17,67,254	5,37,20,930
Receipts in England	2,090	..	5,912	..	..	..	..	..	..	..	..	..	8,002
Total	8,65,79,609	29,71,288	72,39,296	1,70,40,085	1,50,34,732	30,93,399	18,92,786	63,70,553	41,73,353	1,13,26,628	13,97,535	38,59,748	16,09,79,012
Deduct—Refunds	8,57,228	69,619	84,590	1,75,475	29,562	7,381	3,38,096	3,172	5,718	5,63,774	11,414	35,302	21,81,321
TOTAL CENTRAL AND STATE RECEIPTS FROM CIVIL WORKS.	8,57,22,381	29,01,669	71,54,706	1,68,64,610	1,50,05,170	30,86,018	15,54,690	63,67,381	41,67,635	1,07,62,854	13,86,121	38,24,446	15,87,97,681

(a) The figures shown against this head differ in most cases from the corresponding amounts shown in Account No. 106-A, because certain credits have been adjusted as receipts, or in reduction of expenditure, under other Revenue or Service heads.

No. 70-A—ACCOUNT of EXPENDITURE on CIVIL WORKS (financed from Ordinary Revenues) of the CENTRAL GOVERNMENT during the year ended 31st March, 1956.

CENTRAL GOVERNMENT		Rs.
ORIGINAL WORKS—		
Buildings		96,95,099
Communications		9,62,363
Miscellaneous		2,83,652
REPAIRS—		
Buildings		2,53,98,768
Communications		4,96,09,312
Miscellaneous		9,71,130
Total Original Works and Repairs		8,69,20,324
Establishment		57,22,122
Tools and Plant		10,23,673
Grants-in-aid		38,56,731
Suspense		—2,54,51,344
Block grant for transfer to Central Road Fund		4,50,00,000
Deduct—Amount met from Central Road Fund		5,62,409
Total		11,65,69,097
Charges in England—		1,037
Leave and other Establishment Charges		
Total Expenditure on Civil Works financed from Ordinary Revenues		11,65,70,134
Charged		17,86,547
Voted		11,47,83,587

	STATE GOVERNMENTS												Carried over
	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—													
Buildings	3,99,373	14,60,366	2,29,071	1,55,130	7,93,423	26,01,275	15,87,319	61,52,740	1,30,19,571	1,17,34,293	78,85,037	19,14,722	4,79,32,320
Communications	2,70,128	3,67,573	1,64,414	13,97,769	6,23,272	3,11,352	13,85,450	86,46,547	54,07,807	2,16,18,711	50,80,182	3,67,550	4,56,40,755
Miscellaneous . . . . .	..	..	..	..	—5,685	..	15,075	22,794	23,042	1,02,642	39,614	2,211	1,99,693
REPAIRS—													
Buildings	2,11,839	3,27,789	47,630	6,01,829	3,95,952	6,05,062	16,30,061	20,28,805	51,75,806	48,40,575	26,79,297	36,42,181	2,22,45,826
Communications	5,17,718	11,25,127	3,39,425	5,87,654	15,12,214	24,84,516	1,22,82,342	1,44,27,981	30,96,464	44,16,395	1,27,76,292	2,32,60,235	7,68,26,363
Miscellaneous . . . . .	..	..	..	26,933	58,929	..	..	8,766	97,861	56,396	1,09,636	25,210	3,83,731
TOTAL ORIGINAL WORKS AND REPAIRS	13,99,058	32,80,855	7,80,540	28,28,315	33,78,105	60,02,205	1,69,00,247	3,12,87,633	2,68,20,551	4,27,69,012	2,85,70,058	2,92,12,109	19,32,28,689
Establishment	1,16,304	7,42,823	2,52,402	2,30,326	7,48,594	4,33,822	28,99,928	38,87,954	34,99,913	—53,27,083	36,85,005	48,96,118	1,60,66,106
Tools and Plant	6,983	89,135	1,40,109	15,626	3,295	1,29,678	26,52,723	11,20,725	8,67,904	13,14,048	2,78,382	34,26,808	1,00,45,416
Grants-in aid . . . . .	..	..	..	1,02,590	..	..	34,45,934	13,91,313	48,34,067	20,85,990	1,60,183	27,32,618	1,47,52,685
Development Schemes	—5	9,41,953	10,51,042	..	4,04,432	33,65,413	8,36,451	2,15,81,903	4,63,09,554	..	1,31,31,057	1,04,48,834	9,80,70,634
Suspense (a) . . . . .	..	—8,95,933	..	..	—18,76,943	1,04,009	—3,58,803	—20,05,193	13,584	63,23,731	—23,15,652	—4,52,907	—14,64,107
Outlay in connection with the formation of Andhra State . . . . .	..	..	..	..	..	..	16,121	..	..	..	..	..	16,121
Deduct—Expenditure on displaced persons transferred to "57—Miscellaneous" . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Central Road Fund . . . . .	..	..	..	..	3,76,137	..	..	..	..	..	..	..	3,76,137
Deduct—Amount met from subventions from Central Road Fund . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Total (b)	15,22,340	41,58,833	22,24,093	31,76,857	22,31,346	1,00,35,127	2,63,92,601	5,72,64,335	8,23,45,563	4,71,65,698	4,35,09,033	5,02,63,580	33,03,39,406
CHARGES IN ENGLAND—													
Leave and other Establishment Charges . . . . .	..	..	..	..	..	..	..	..	..	—7,581	..	..	—7,581
TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE STATE GOVERNMENTS.	15,22,340	41,58,833	22,24,093	31,76,857	22,31,346	1,00,35,127	2,63,92,601	5,72,64,335	8,23,45,563	4,71,58,117	4,35,09,033	5,02,63,580	33,03,31,825
Charged Voted	15,22,340	41,58,833	22,24,093	31,76,857	22,31,346	1,00,35,127	1,23,170	52,554	2,07,960	4,08,697	12,808	2,92,753	10,97,942
							2,62,69,431	5,72,11,781	8,21,37,603	4,67,49,420	4,34,96,225	4,99,70,827	32,92,33,883
										(c) 29,091	(c) 17,192		(c) 46,283

(a) Includes cost of Stores purchased in England.

(b) Includes expenditure on schemes of road development financed out of subventions from Central Road Fund vide Account No. 106 A, on page 637.

(c) Represents expenditure met from the Contingency Fund.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ps.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—													
Buildings	4,79,32,320 (c) 30,017	8,91,168	20,82,646	37,46,423	68,23,804	6,99,901	15,68,069	50,48,925	35,11,415	2,75,532	30,94,272	39,20,799	7,95,95,274 (c) 30,017
Communications	4,56,40,755 (c) 14,252	9,37,143	54,19,988	1,35,56,451	97,98,429	22,36,649	5,16,048	16,70,192	12,45,070	23,62,734	27,38,684	68,35,530	9,29,57,673 (c) 14,252
Miscellaneous	1,99,693	1,44,298	17,091	41,987	60,880	..	6,07,367	..	2,16,511	—1,131	..	2,62,866	15,49,562
REPAIRS—													
Buildings	2,22,45,826	16,73,960	26,41,850	14,49,520	95,97,940	21,09,624	17,99,339	10,27,632	16,26,675	21,49,767	11,75,267	8,42,116	4,83,39,456
Communications	7,68,26,363	86,24,301	78,32,980	2,38,92,838	93,12,342	70,29,686	62,00,821	49,26,308	27,22,678	67,04,005	17,34,136	55,05,364	16,13,11,822
Miscellaneous	3,83,731	2,152	30,846	2,14,163	43,785	..	2,114	..	1,86,155	1,70,814	..	12,07,613	22,41,373
TOTAL ORIGINAL WORKS AND REPAIRS	19,32,28,688 (c) 44,269	1,22,73,022	1,86,25,401	4,29,01,382	3,56,37,180	1,20,75,860	1,06,93,758	1,26,73,057	95,08,504	1,16,61,661	87,42,359	1,85,74,288	38,59,95,160 (c) 44,269
Establishment	1,60,66,106	14,25,620	21,12,490	23,28,184	37,27,398	39,15,155	7,88,922	28,14,558	13,42,491	6,37,072	9,26,024	22,26,537	3,83,10,557
Tools and Plant	1,00,45,416	15,64,024	4,68,475	4,56,791	5,49,268	5,62,628	2,71,643	13,09,429	61,284	2,80,108	26,87,897	9,76,228	1,92,33,191
Grants-in-aid	1,47,52,685	20,53,368	8,19,107	64,36,118	20,12,523	1,95,608	..	20,02,985	..	..	..	84,096	2,83,56,490
Development Schemes	9,80,70,634 (c) 2,014	33,19,023	48,01,924	..	98,44,344	..	1,26,35,124	1,76,46,835	1,19,76,415	18,16,771	88,22,632	1,29,12,532	18,18,46,234 (c) 2,014
Suspense (a)	—14,64,107	—20,53,817	—19,75,548	—29,50,680	31,743	—4,85,065	—7,56,218	—5,35,141	—6,04,048	—27,89,660	31,97,274	3,75,996	—1,00,09,271
Outlay in connection with the formation of Andhra State	16,121	..	..	..	..	..	..	..	..	..	..	..	16,121
Deduct—Expenditure on displaced persons transferred to "57—Miscellaneous."	..	..	5,85,206	..	..	..	..	..	..	..	..	..	5,85,206
Deduct—Amount met from Central Road Fund	3,76,137	..	..	..	..	..	..	..	..	..	..	..	3,76,137
Deduct—Amount met from Subventions from Central Road Fund . . . . .	..	..	16,25,785	..	..	8,40,699	..	..	..	..	..	..	24,66,484
Total (b)	33,03,39,406 (c) 46,283	1,85,81,240	2,20,40,858	4,91,71,795	5,18,02,456	1,54,23,487	2,36,33,229	3,59,11,723	2,22,84,646	1,16,05,952	2,43,76,186	3,51,49,677	64,03,20,655 (c) 46,283
CHARGES IN ENGLAND—													
Leave and other Establishment Charges	—7,581	1,407	316	31	10,893	..	..	..	..	..	..	..	5,066
TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE STATE GOVERNMENTS.	33,03,31,825 (c) 46,283	1,85,82,647	2,20,41,174	4,91,71,826	5,18,13,349	1,54,23,487	2,36,33,229	3,59,11,723	2,22,84,646	1,16,05,952	2,43,76,186	3,51,49,677	64,03,25,721 (c) 46,283
Charged	10,97,942	1,04,559	84,051	2,77,706	12,40,540	..	..	..	..	3,393	..	1,80,800	20,88,991
Voted	32,92,33,883 (c) 46,283	1,84,78,088	2,19,57,123	4,88,94,120	5,05,72,809	1,54,23,487	2,36,33,229	3,59,11,723	2,22,84,646	1,16,02,559	2,43,76,186	3,49,68,877	63,73,36,730 (c) 46,283

(a) Includes cost of Stores purchased in England.
 (b) Includes expenditure on schemes of road development financed out of subventions from Central Road Fund vide Account No. 106-A, on page 637
 (c) Represents expenditure met from the Contingency Fund.

H. - Civil Works, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

XL and 51—Bombay Development Scheme

These heads record the revenue receipts and working expenses of the various schemes of the Bombay Development Scheme as and when they were completely developed and regular revenue accounts were opened for them.

No. 71—ACCOUNT of REVENUE RECEIPTS from BOMBAY DEVELOPMENT SCHEME during and to end of the year 1955-56.

No. 71-A—ACCOUNT of EXPENDITURE from REVENUE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1955-56

Hheads of Account	Receipts during 1955-56	Receipts to end of 1955-56	Hheads of Account	Expenditure during 1955-56	Expenditure to end of 1955-56
	Rs.	Rs.		Rs.	Rs.
BACK BAY RECLAMATION SCHEME			BACK BAY RECLAMATION SCHEME		
Rents from properties	12,27,499	(b) 1,33,12,384	Original works	1,212	1,01,495
Miscellaneous	1,00,233	(c) 3,09,429	Repairs	14,948	3,16,327
Deduct—Refunds . . . . .	..	38,519	Establishment	2,583	2,22,329
			Tools and Plant	323	5,496
			Charges in England	2	1,874
Total	13,27,732	(b)(c)1,35,83,294	Total	19,068	6,47,521
INDUSTRIAL HOUSING SCHEME			INDUSTRIAL HOUSING SCHEME		
Cotton Cess . . . . .	..	1,69,92,026	Original works	2,12,200	22,05,318
Chawl Rents	13,19,391	(d) 2,55,90,965	Repairs	10,34,367	1,34,91,630
Miscellaneous	8,050	(e) 3,05,627	Establishment	5,64,781	78,28,516
Deduct—Refunds	343	3,523	Tools and Plant	24,932	2,03,265
			Grants-in-aid	25,000	75,000
			General Charges . . . . .	..	58,696
			Interest on Capital	(a)	82,71,256
			Charges in England	125	49,665
Total	13,27,098	(d)(e)4,28,85,095	Total	18,61,405	3,21,83,346
			Deduct—Cost of Audit debited to Central Government.	..	7,771
			Total	18,61,405	3,21,75,575
AMBARNATH ELECTRIC SUPPLY SCHEME			AMBARNATH ELECTRIC SUPPLY SCHEME		
Sale of Power	1,05,128	13,04,482	Original works	46,858	1,66,497
Miscellaneous	648	11,126	Repairs	95,946	8,69,767
			Establishment	10,672	1,23,574
			Tools and Plant	1,125	8,544
Total	1,05,776	13,15,608	Interest on Capital	(a)	1,87,713
			Charges in England	5	502
			Total	1,54,606	13,56,597
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES			OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES		
Cotton Cess . . . . .	..	52,66,667	Original works	62,834	9,82,203
Rent of Buildings	35,470	17,17,976	Repairs	22,054	6,10,827
Miscellaneous	12,568	14,48,804	Special Development Programme . . . . .	..	1,08,910
Transfer from Special Development Fund . . . . .	..	1,08,910	Establishment	13,574	3,53,485
Deduct—Refunds . . . . .	..	93,081	Tools and Plant	1,698	24,001
			Interest on Capital	(a)	11,14,876
			Charges in England	8	5,828
Total	48,038	84,49,276	Total	1,00,168	32,00,128
Total Revenue Receipts from Bombay Development Scheme	28,08,644	6,62,33,273	Total Revenue Expenditure on the Bombay Development Scheme (Voted)	21,35,247	3,73,79,821

(a) Interest charges have not been debited to the accounts of these schemes from 1931-32.

(b) Includes Rs. 51,174 representing misclassification in the accounts for 1954-55 now set right.

(c) Includes Rs. 50 representing misclassification in the accounts for 1954-55 now set right.

(d) Excludes Rs. 51,174 representing misclassification in the accounts for 1954-55 now set right.

(e) Excludes Rs. 50 representing misclassification in the accounts for 1954-55 now set right.

No. 71-B—DETAILED ACCOUNT of RECEIPTS on account of MULTIPURPOSE RIVER SCHEMES for the year ended 31st March, 1956

Government and Projects	Water rates	Sales of Power	Sales of Water	Rents	Recoveries of expenditure	Plantations	Other canal produce	Miscellaneous	Portion of Land Revenue due to works	Irrigation	Deduct—Refunds	Deduct—Amount transferred to other Governments	Gross receipts	Deduct—Receipts transferred to meet capitalised interest	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT															
Investigation and Survey of Pradeep Port	..	..	..	..	..	..	..	14,214	..	..	..	..	14,214	..	14,214
Central Water and Power Research Station, Poona.	..	..	..	..	..	..	..	1,44,498	..	..	..	..	1,44,498	..	1,44,498
Total Central Government	..	..	..	..	..	..	..	1,58,712	..	..	..	..	1,58,712	..	1,58,712
STATE GOVERNMENTS															
GOVERNMENT OF PUNJAB															
Bhakra Nangal Project—															
I—Bhakra Dam Project	11,11,294	..	1,14,335	1,453	1,076	..	142	(a) 2,81,066	1,69,250	..	567	..	16,58,049	..	16,58,049
II—Nangal Hydro Electric Project	..	1,05,84,496	..	..	..	..	..	7,62,141	..	..	1,205	(b) 24,63,771	88,81,661	..	88,81,661
Total Government of Punjab	11,11,294	1,05,84,496	1,14,335	1,453	1,076	..	142	10,23,207	1,69,250	..	1,772	24,63,771	1,05,39,710	..	1,05,39,710
GOVERNMENT OF WEST BENGAL															
Mayurakshi Reservoir Project	2,42,866	..	..	..	32,733	..	..	4,398	..	..	74	..	2,79,923	..	2,79,923
Total Government of West Bengal	2,42,866	..	..	..	32,733	..	..	4,398	..	..	74	..	2,79,923	..	2,79,923
GOVERNMENT OF P.E.P.S.U.															
Bhakra Nangal Project—															
I—Bhakra Dam Project	32,010	..	..	..	12	914	..	1,241	..	..	..	..	34,177	..	34,177
II—Nangal Hydro Electric Project	..	95,361	..	..	..	..	..	17,982	..	..	..	..	1,13,343	..	1,13,343
Total Government of P.E.P.S.U.	32,010	95,361	..	..	12	914	..	19,223	..	..	..	..	1,47,520	..	1,47,520
GOVERNMENT OF RAJAS- THAN															
Bhakra Nangal Project— Irrigation Schemes	..	..	..	..	..	..	..	..	..	14,276	..	..	14,276	..	14,276
Total Government of Rajasthan.	..	..	..	..	..	..	..	..	..	14,276	..	..	14,276	..	14,276
Grand Total	13,86,170	1,08,79,857	1,14,335	1,453	33,821	914	142	12,05,540	1,69,250	14,276	1,846	24,63,771	1,11,40,141	..	1,11,40,141

(a) Includes Rs. 7,148 on account of leave salary contribution of officers lent on foreign service and Rs. 615 on account of leave salary contribution of officers lent to other Governments.

(b) Includes Rs. 1,67,528 transferred to P.E.P.S.U. and Rs. 9,96,243 to Rajasthan.

No. 71-C—ACCOUNT of OTHER REVENUE EXPENDITURE connected with MULTIPURPOSE RIVER SCHEMES for the year ended 31st March, 1956.

	Central Government	Government of Bombay	Government of Punjab	Government of West Bengal	Government of P.E.P.S.U.	Government of Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working expenses <i>vide</i> details in Account No. 71-D	Nil	Nil	1,44,12,896	10,84,185	10,81,088	9,95,392	1,75,73,561
Other Revenue Expenditure—							
Establishment	38,74,803	..	..	..	..	..	38,74,803
Tools & Plant	6,06,897	..	..	..	..	..	6,06,897
Other Charges	34,36,421	1,03,328	..	..	..	..	35,39,749
Suspense	—1,88,965	..	..	..	..	..	—1,88,965
Deduct—Receipts and Recoveries on Capital Account	17,94,902	..	..	..	..	..	17,94,902
Total Other Revenue Expenditure	59,34,254	(a) 1,03,328	..	..	..	..	60,37,582
Total	59,34,254	1,03,328	1,44,12,896	10,48,185	10,81,088	9,95,392	2,36,11,143

(a) Pertains to Sabarmati and Nerbada Projects.

No. 71-D—DETAILED ACCOUNT of WORKING EXPENSES connected with MULTIPURPOSE RIVER SCHEMES for the year ended 31st March, 1956

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

Government and Projects	Works	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Cost of power creditable to bulk supply	Charges in England	Loss or gain by exchange	Deduct—Amount transferred to other Governments	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF PUNJAB											
Bhakra Nangal Project—											
I—Bhakra Project	24,788	6,888	39,02,807	18,84,255	22,145	..	..	--120	..	..	58,40,823
II—Nangal Hydro Electric Project	65,425	..	54,23,964	18,28,373	4,514	..	25,29,203	..	..	12,79,406	85,72,073
Total Government of Punjab	90,213	6,888	93,26,831	37,12,628	26,659	..	25,29,203	--120	..	12,79,406	1,44,12,896
GOVERNMENT OF WEST BENGAL											
Mayurakshi Reservoir Project . . . . .	..	..	3,97,101	6,80,199	6,879	6	..	..	..	..	10,84,185
Total Government of West Bengal . . . . .	..	..	3,97,101	6,80,199	6,879	6	..	..	..	..	10,34,185
GOVERNMENT OF P.E.P.S.U.											
Bhakra Nangal Project—											
I—Bhakra Dam . . . . .	..	..	5,95,689	(a) 4,60,756	..	..	..	..	..	..	10,56,445
II—Nangal Hydro Electric Project . . . . .	..	..	18,572	6,071	..	..	..	..	..	..	24,643
Total Government of P.E.P.S.U. . . . .	..	..	6,14,261	4,66,827	..	..	..	..	..	..	10,81,088
GOVERNMENT OF RAJASTHAN											
Bhakra Nangal Project . . . . .	..	..	8,19,765	1,75,627	..	..	..	..	..	..	9,95,392
Total Government of Rajasthan . . . . .	..	..	8,19,765	1,75,627	..	..	..	..	..	..	9,95,392
Grand Total	90,213	6,888	1,11,57,958	50,35,281	33,538	6	25,29,203	--120	..	12,79,406	1,75,73,561

(a) Includes an indirect expenditure of Rs. 1,76,887 on Betterment Levy.

Section HH.—Capital Account of Civil Works, Multi-Purpose River Schemes and Miscellaneous Public Improvements.

Expenditure	{	Outside the Revenue Account	Rs. 1,04,81,86,466
		Within the Revenue Account	Rs. (a)12,97,499 1,67,67,172

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account
				Major Head Total
				Expenditure
				Rs.
New Delhi Capital Outlay	72	Expenditure	423-424	5,51,75,373
Expenditure on New Capital for Punjab at Chandigarh.	72-A	Expenditure	424	2,05,83,029
Capital Outlay on Bombay Development Scheme.	73	Expenditure	425	—3,45,91,797
Capital Outlay on Multipurpose River Schemes.	73-A	Statement of Financial results	426	
Damodar Valley Project	73-B	Expenditure	427	14,43,52,000
Other than Damodar Valley Project	73-C	Expenditure	428 429	44,13,86,716
Civil Works outside the Revenue Account	74	Expenditure	431 432	
		Total		1,04,81,86,466 (a) 12,97,499
Civil Works within the Revenue Account	74	Expenditure	431 432	1,67,67,172

(a) Represents amount met from the Contingency Fund.

Section HH.—Capital Account of Civil Works, Multi-Purpose River Schemes and Miscellaneous Public Improvements.

The capital major heads included in this Section are:—

Outside the Revenue Account

- (1) 78—New Delhi Capital Outlay.
- (2) 79—Expenditure on New Capital for Punjab at Chandigarh.
- (3) 80—Bombay Development Scheme.
- (4) 80-A—Capital Outlay on Multi-purpose River Schemes.
- (5) 81—Civil Works outside the Revenue Account.

Within the Revenue Account

- (6) 50-A—Capital Outlay on Civil Works financed from Revenue.
- (7) 50-B—Capital Outlay on Multi-purpose River Schemes met out of Revenue.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility, undertaken by the Central Government or the State Governments from resources outside the Revenue Account. The essential condition precedent to the opening of a capital major head outside the Revenue Account is that the expenditure must be of a capital nature under the ordinary principles of accounting.

3. In Uttar Pradesh and Punjab, where large amounts of extraordinary revenue receipts have accrued, the State Governments have decided to meet a portion of the capital expenditure recorded under the head "81—Civil Works outside the Revenue Account" from these receipts, the amounts being transferred to the head "50-A" within the Revenue Section of the accounts.

78—New Delhi: Capital Outlay

This head was opened in the accounts for 1912-13 for the record of Capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring expenditure of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital was debited to the Revenue Account under "Civil Works". In the same way, expenditure incurred in administrative and commercial departments in connection with the foundation of the New Capital was treated as departmental expenditure debitible to the departments concerned. Thus, the expenditure on land and buildings

required for the New Cantonment at Delhi and any corresponding receipts appeared under the Military heads concerned. A portion of the capital expenditure involved in the rearrangement of the railway system adjoining the New City was treated as capital outlay on Railways. The project estimate of the New Capital was closed on 31st March 1932 and further expenditure in connection with the project during 1932-33 was debited to "41 (now 50)—Civil Works". The Project was however reopened in 1933-34. Expenditure incurred by the Government of Delhi on the construction of New Capital at Delhi has also been debited to this head from the year 1935-56.

No. 72.—ACCOUNT of NEW DELHI CAPITAL OUTLAY, during and to end of the year, 1955-56

Heads of Account	Central Government		Government of Delhi	
	Expenditure during the year	Expenditure to end of the year	Expenditure during the year	Expenditure to end of the year
A.—Salaries and Allowances—	Rs.	Rs.	Rs.	Rs.
(a) Preliminary Investigation—				
(i) Gazetted Officers . . . . .	..	2,03,579	..	..
(ii) Non-Gazetted Officers . . . . .	..	14,276	..	..
(b) Public Works and Electrical Officers employed on the Project—				
(i) Gazetted Officers . . . . .	..	1,26,51,320	..	..
(ii) Non-Gazetted Officers . . . . .	..	1,14,21,635	..	..
(c) Miscellaneous Officers (including all others) employed on the Project—				
(i) Gazetted Officers . . . . .	..	6,45,384	..	..
(ii) Non-Gazetted Officers . . . . .	..	6,80,923	..	..
B.—Travelling Allowances of Officers and Establishment—				
(a) Preliminary Investigation—				
(i) Gazetted Officers . . . . .	..	23,161	..	..
(ii) Non-Gazetted Officers . . . . .	..	1,954	..	..
(b) Public Works and Electrical Officers employed on the Project—				
(i) Gazetted Officers . . . . .	..	10,81,606	..	..
(ii) Non-Gazetted Officers . . . . .	..	6,97,153	..	..
(c) Miscellaneous Officers (including all others) employed on the Project—				
(i) Gazetted Officers . . . . .	..	81,655	..	..
(ii) Non-Gazetted Officers . . . . .	..	64,597	..	..
C.—Supplies and Services and Contingencies—				
(a) Preliminary Investigation . . . . .	..	50,624	..	..
(b) Public Works and Electrical Officers employed on the Project . . . . .	..	10,14,732	..	..
(c) Miscellaneous Officers . . . . .	..	3,04,971	..	..
TOTAL A, B & C . . . . .	..	2,89,37,570	..	..
Establishment Charges paid to other Governments, Departments, etc.	42,16,659	(d) 2,06,23,779	1,30,095	1,30,095
Deduct—Credits from other Heads of Account . . . . .	..	86,05,686	..	..
Net Total Salaries, Allowances, etc.	42,16,659	(d) 4,09,55,663	1,30,095	1,30,095
D.—Works Expenditure—				
(i) Buildings—				
(a) Government House . . . . .	..	1,82,20,551	..	..
(b) Secretariats . . . . .	..	1,90,95,797	..	..
(c) Other Buildings	5,56,10,781	(d) 27,42,69,744	17,35,932	17,35,932
(d) Legislative Chambers . . . . .	..	91,22,193	..	..
(ii) Communications . . . . .	..	35,32,920	..	..
(iii) Miscellaneous Public Improvements . . . . .	..	23,38,123	..	..
(iv) Electric Light and Power . . . . .	..	70,36,942	..	..
(v) Irrigation . . . . .	..	50,00,972	..	..
(vi) Sanitation, including Storm Water Drains, Sewerage and Sewage disposal, Water supply and Conservancy . . . . .	..	1,32,53,742	..	..
(vii) Tools and Plant	2,90,103	(d) 1,14,47,910	9,168	9,168
(viii) Stock and Suspense . . . . .	..	12,24,195	..	..
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works . . . . .	..	97,01,339	..	..
(x) Maintenance during construction . . . . .	..	97,39,641	..	..
(xi) Railway Diversion . . . . .	..	13,78,608	..	..
E.—Acquisition of Land taken up for the Projects . . . . .	..	34,35,634	..	..
F.—Grants-in-aid, Contributions, etc. . . . . .	..	21,40,000	..	..
G.—Other Miscellaneous Expenditure . . . . .	..	1,93,876	..	..
Carried over	6,01,17,543	43,20,87,850	18,75,195	18,75,195

No. 72- ACCOUNT of NEW DELHI CAPITAL OUTLAY, during and to end of the year, 1955-56—concl'd.

Head of Account	Central Government		Government of Delhi	
	Expenditure during the year	Expenditure to end of the year	Expenditure during the year	Expenditure to end of the year
Brought forward	Rs. 6,01,17,543	Rs. 43,20,87,850	Rs. 18,75,195	Rs. 18,75,195
<i>Deduct</i> —Receipts on Capital Account— Receipts from the War Department . . . . .	..	1,63,62,195	..	..
Other Receipts	68,17,365	6,79,38,286	..	..
Charges in England—Stores for India . . . . .	..	99,169	..	..
Loss or gain by Exchange . . . . .	..	126	..	..
GRAND TOTAL	(a) 5,33,00,178	(b) 35,78,86,864 (d) 35,78,86,864	(c) 18,75,195	18,75,195

(a) Charged	4,706
Voted	5,32,95,472
	<u>5,33,00,178</u>

(b) Excludes the following amounts debited to the three Departmental Estimates mentioned below and to the Civil Works Accounts.

	Rs.
Railways	88,18,819
Posts and Telegraphs	1,12,98,380
Defence Services	8,60,12,330
Civil Works—Central	13,90,70,051

(c) This is Voted.

(d) Excludes a sum of Rs. 35,33,810 representing capital expenditure transferred *proforma* to the Major head "81—Capital Outlay on Civil Works outside the Revenue Account."

79. Capital Expenditure on Construction of New Capital for Punjab at Chandigarh.

This head was opened in the accounts for 1952-53 for the record of the capital expenditure on the construction of New Capital for Punjab at Chandigarh. The capital expenditure incurred on this account up to the year 1951-52 was debited to the head "81—Capital Account of Civil Works outside the Revenue Account".

No. 72-A-Account of Expenditure of New Capital for the Punjab at Chandigarh, during and to end of the year 1955-56.

Head of Account	Expenditure during the year
	Rs.
Works Expenditure—	
Works	2,15,58,075
Establishment	27,88,665
Tools and Plant	78,528
Suspense	37,28,357
<i>Deduct</i> —Receipts and Recoveries on Capital Account	75,70,969
Charges in England	373
Grand Total (Voted)	2,05,83,029
Total Expenditure to end of the year	9,23,14,462

80—Bombay Development Scheme.

This capital head records the expenditure on the various schemes connected with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population of Bombay City.

2. The Development Department was abolished on 1st March, 1930, and all charges pertaining to the schemes of that Department, excepting only those of the Back Bay Reclamation Scheme, have been transferred to revenue heads with effect from 1930-31. As regards the Back Bay Scheme, Government are at present working to the programme approved by the Legislative Council, viz., the reclamation of block 7 with a Marine promenade connecting blocks 2 and 7 and the development of blocks 1 and 2.

3. The Capital expenditure on the various schemes is set forth in Account No. 73. Separate Revenue Accounts have been opened for most of the schemes and appear as Account Nos. 71 and 71-A in Section H.

No. 73—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year, 1955-56.

Heads of Account	Expenditure during the year 1955-56	Expenditure to end of the year 1955-56
	Rs.	Rs.
A.—Works and Acquisitions—		
Reclamation Scheme	3,88,116	9,66,00,462
Industrial Housing Schemes . . . . .	..	4,16,06,112
Other Bombay Schemes . . . . .	..	9,78,798
Suburban Schemes . . . . .	..	2,82,27,070
General Schemes . . . . .	..	33,76,943
TOTAL	3,88,116	16,86,89,383
<i>Deduct—Receipts and recoveries on Capital Account</i>	<i>3,50,56,363</i>	<i>7,30,33,340</i>
TOTAL A.—WORKS AND ACQUISITIONS	—3,46,67,247	9,56,56,043
B.—Establishment	67,649	1,21,92,668
C.—Tools and Plant	7,762	33,57,453
D.—Grants-in-aid to Local Bodies . . . . .	..	50
E.—Suspense . . . . .	..	2,93,774
F.—Charges in England	39	1,531
TOTAL	—3,45,91,797	11,15,01,519
<i>Deduct—Interest met from Ordinary Revenues</i>	<i>..</i>	<i>5,98,75,411</i>
<i>Deduct—Cost of Audit debited to "26 Audit, Central"</i>	<i>..</i>	<i>1,94,976</i>
Net Total (Voted)	—3,45,91,797	(a)5,11,31,132

(a) Includes *pro forma* adjustment of interest and audit charges relating to the Industrial Housing Scheme up to 1926-27 and 1929-30 respectively, the other Bombay Schemes including Suburban and General Schemes up to 1929-30 and the Reclamation Scheme up to 1933-34.

80-A—Capital Outlay on Multipurpose River Schemes.

The expenditure on the Damodar Valley Project is being booked under this major head from the accounts for the year 1948-49. The three participating Governments viz. the Central Government, the Government of Bihar and the Government of West Bengal share the expenditure on the project according to the provisions of Damodar Valley Corporation Act, 1948. The execution of the project is entrusted to the Damodar Valley Corporation. The detailed accounts of the project are also maintained by the Corporation. The capital provided by the three Governments appears only in lump in the accounts of those Governments and is also exhibited in Account No. 73-B.

2. The transactions relating to the following schemes are also being recorded in this Section from the year noted against each—

Kosi Project—1949-50.

Mayurakshi Reservoir Project—1949-50

Hirakud Dam Project—1950-51

Godavary Valley Development Scheme—1951-52

Bhakra Nangal Project—1952-53

Delta Irrigation Scheme—1955-56.

Gandhi Sagar Dam—1955-56.

No. 73-A—ACCOUNT showing CAPITAL EXPENDITURE, RECEIPTS, WORKING EXPENSES and INTEREST charges of MULTIPURPOSE RIVER SCHEMES for the year ended 31st March, 1956.

Government and Projects	Capital Outlay		Gross receipts (vide details in Account No. 71-B)	Working expenses (vide details in Account No. 71-D)	Net Receipts	Interest on Capital	Surplus of revenue over expenditure (+) or of expenditure over revenue (—)	Rate per cent on capital outlay to the end of the year.
	During 1955-56	To the end of 1955-56						
	(vide details in Account No. 73-C)							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
Kosi Project . . . . .	..	8,03,659	..	..	..	..	..	..
Ganga Barrage Scheme . . . . .	..	8,45,874	..	..	..	..	..	..
Assam Valley Scheme . . . . .	..	6,00,784	..	..	..	..	..	..
Rajasthan Project . . . . .	..	6,21,302	..	..	..	..	..	..
Total Central Government	..	28,71,619	..	..	..	..	..	..
GOVERNMENT OF ANDHRA								
Nagarjunasagar Project	69,53,825	69,53,825	..	..	..	2,01,383	—2,01,383	—2.90
Total Government of Andhra	69,53,825	69,53,825	..	..	..	2,01,383	—2,01,383	—2.90
GOVERNMENT OF BIHAR								
Kosi Project	2,99,01,728	4,31,20,460	..	..	..	..	..	..
Total Government of Bihar	2,99,01,728	4,31,20,460	..	..	..	..	..	..
GOVERNMENT OF ORISSA								
Hirakud Dam Project—								
I. Dam and Appurtenant Works	6,76,44,497	55,24,88,526	..	..	..	..	..	..
II. Main Canals and Branches	1,87,03,357		..	..	..	..	..	..
III. Navigation . . . . .	..		..	..	..	..	..	..
IV. Hydro Electric Installation	2,65,74,634		..	..	..	..	..	..
Delta Irrigation Scheme	2,30,126	2,30,126	..	..	..	..	..	..
Total Government of Orissa	11,31,52,614	55,27,18,652	..	..	..	..	..	..
GOVERNMENT OF PUNJAB								
Bhakra Nangal Project—								
I. Bhakra Dam Project	9,09,15,644	84,52,16,861	16,58,049	58,40,823	—41,82,774	(b) 3,40,127	—45,22,901	—53
II. Nangal Hydro Electric Project	4,14,93,015	25,85,40,174	88,81,661	85,72,073	3,09,588	(b) 3,13,367	—3,799	..
Total Government of Punjab	13,24,08,659	1,10,37,63,035	1,05,39,710	1,44,12,896	—38,73,186	6,53,514	—45,26,700	—41
GOVERNMENT OF WEST BENGAL								
Mayurakshi Reservoir Project	1,04,01,303	12,02,97,993	2,79,923	10,84,185	—8,04,262	49,02,087	—57,06,349	—4.74
Total Government of West Bengal	1,04,01,303	12,02,97,993	2,79,923	10,84,185	—8,04,262	49,02,087	—57,06,349	—4.74
GOVERNMENT OF HYDERABAD								
Godavari Valley Development Scheme	1,14,92,839	7,40,42,430	..	..	..	..	..	..
Total Government of Hyderabad	1,14,92,839	7,40,42,430	..	..	..	..	..	..
GOVERNMENT OF MADHYA BHARAT								
Gandhi Sagar Dam—								
Chambal Hydel and Irrigation Scheme	1,92,64,967	4,22,68,981	..	..	..	..	..	..
Total Government of Madhya Bharat	1,92,64,967	4,22,68,981	..	..	..	..	..	..
GOVERNMENT OF P.E.P.S.U.								
Bhakra Nangal Project—								
I. Bhakra Dam Project	80,49,499	2,69,47,076	34,177	10,56,445	—10,22,268	88,700	—10,22,268	—2.99
II. Nangal Hydro Electric Project	45,91,560	71,92,702	1,13,343	24,643	88,700			
Total Government of P.E.P.S.U.	1,32,41,059	3,41,39,778	1,47,520	10,81,088	—9,33,568	88,700	—10,22,268	—2.99
GOVERNMENT OF RAJASTHAN								
Bhakra Nangal Project—								
I. Irrigation Schemes	8,60,84,506	17,82,98,669	14,276	9,95,392	—9,81,116	..	—9,81,116	—55
II. Electricity Schemes	1,83,01,914	1,84,83,874	..	..	..	..	..	..
Total Govt. of Rajasthan	10,43,86,420	19,67,82,543	14,276	9,95,392	—9,81,116	..	—9,81,116	—49
Grand Total	(d) 44,12,03,414	2,17,69,59,316	1,09,81,429	1,75,73,561	—65,92,132	58,45,664	—1,24,37,816	—57

(a) See foot note (g) in Account No. 73C.

(b) The over all interest liability of the State was Rs. 2,52,58,027 out of which Rs. 2,49,27,900 have been capitalised.

(c) From the overall interest liability of the State an amount of Rs. 1,08,87,900 was capitalised.

(d) Excludes Rs. 1,83,302 relating to Central Water and Power Research Station, Poona.

(e) Excludes Rs. 14,41,434 relating to Central Water and Power Research Station, Poona.

No. 73-B—ACCOUNT of CAPITAL EXPENDITURE on DAMODAR VALLEY PROJECT during and to the end of the year, 1955-56.

	Central Government	Government of Bihar	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.
<i>Damodar Valley Corporation</i>				
I. Advances to Damodar Valley Corporation—				
(1) Amount advanced	2,84,64,000	1,22,58,000	10,36,30,000	14,43,52,000
(2) Deduct—Government's share of the capital outlay in Damodar Valley Corporation.	2,29,97,378	1,64,43,938	10,66,32,831	14,60,74,147
II. Government's share of the capital on the Damodar Valley Corporation	2,29,97,378	1,64,43,938	10,66,32,831	14,60,74,147
Total	2,84,64,000	1,22,58,000	10,36,30,000	14,43,52,000
Expenditure to the end of the year 1955-56	22,66,05,167	16,09,07,000	49,19,41,633	(a)87,94,53,800

(a) The capital expenditure on the Scheme prior to the formation of the corporation remains booked under the Major Head "68—Construction of Irrigation etc". See footnote (a) below Account No. 31, on page 231.

Government and Projects	Expenditure during the year										Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Interest on Capital	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Deduct—Interest on Capital written back to revenue	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
Central Water and Power Research Station, Poona	2,24,235	..	..	..	..	..	..	(a) 40,933	..	1,83,302	14,41,434
Kosi Project	..	..	..	..	..	..	..	..	..	..	8,03,659
Ganga Barrage Scheme	..	..	..	..	..	..	..	..	..	..	8,45,874
Amarn Valley Scheme	..	..	..	..	..	..	..	..	..	..	6,00,784
Rajasthan Project	..	..	..	..	..	..	..	..	..	..	6,21,302
Total Central Government	2,24,235	..	..	..	..	..	..	40,933	..	1,83,302	43,13,053
STATE GOVERNMENTS											
GOVERNMENT OF ANDHRA											
Nagarjunasagar Project	93,34,705	3,44,171	82,331	—3,09,429	..	..	..	(b) 24,97,953	..	69,53,825	69,53,825
Total Government of Andhra	93,34,705	3,44,171	82,331	—3,09,429	..	..	..	24,97,953	..	69,53,825	69,53,825
GOVERNMENT OF BIHAR											
Kosi Project	2,40,82,481	28,23,583	11,41,079	19,59,434	..	..	..	1,04,849	..	2,99,01,728	4,31,20,460
Total Government of Bihar	2,40,82,481	28,23,583	11,41,079	19,59,434	..	..	..	1,04,849	..	2,99,01,728	4,31,20,460
GOVERNMENT OF ORISSA											
Hirakud Dam Project—											
I. Dam and Appurtenant works	5,33,25,065	44,07,754	2,66,640	2,36,962	1,17,58,521	..	..	23,50,445	..	6,76,44,497	41,59,65,110
II. Main Canals and Branches	1,47,08,373	11,44,070	10,495	—4,10,751	32,51,170	..	..	..	..	1,87,03,357	5,65,83,732
III. Navigation.	..	..	..	..	..	..	..	..	..	..	3,85,067
IV. Hydro Electric Installation	2,32,55,323	9,13,470	71,695	—22,85,275	46,19,421	..	..	..	..	2,65,74,634	7,95,54,617
Delta Irrigation Scheme	93,279	33,622	88,933	14,577	..	..	..	285	..	2,30,126	(c)2,30,126
Total Government of Orissa	9,13,82,040	64,98,916	4,37,763	—24,44,487	1,96,29,112	..	..	23,50,730	..	11,31,52,614	55,27,18,652
GOVERNMENT OF PUNJAB											
Bhakra Nangal Project—											
I. Bhakra Dam Project	4,98,37,237	1,80,67,847	7,80,036	—7,27,599	2,49,27,900	—674	10	19,69,113	..	9,09,15,644	(c)84,52,16,861
II. Nangal Hydro-Electric Project	2,65,72,476	40,76,101	5,95,561	12,607	(d)1,05,78,313	—64	..	3,41,979	..	4,14,93,015	25,85,46,174
Total Government of Punjab	7,64,09,713	2,21,43,948	13,75,597	—7,14,992	3,55,06,213	—738	10	23,11,092	..	13,24,08,659	1,10,37,63,035

GOVERNMENT OF WEST BENGAL											
Myrakshi Reservoir Project	93,57,110	10,26,808	1,13,270	—66,832	..	..	..	29,053	..	1,01,01,303	(e) 12,02,97,993
Total Government of West Bengal	93,57,110	10,26,808	1,13,270	—66,832	..	..	..	29,053	..	1,01,01,303	12,02,97,993
GOVERNMENT OF HYDERABAD											
Godavari Valley Development Scheme	88,05,832	10,60,830	7,67,211	11,33,286	..	..	..	2,74,320	..	1,14,92,839	(f) 7,40,42,430
Total Government of Hyderabad	88,05,832	10,60,830	7,67,211	11,33,286	..	..	..	2,74,320	..	1,14,92,839	7,40,42,430
GOVERNMENT OF MADHYA BHARAT											
Gandhi Sagar Dam—											
Chambal Hydrel and Irrigation Scheme	2,00,17,664	11,38,624	—45,603	—13,96,374	..	..	..	4,49,344	..	1,92,64,967	(g) 4,22,68,981
Total Government of Madhya Bharat	2,00,17,664	11,38,624	—45,603	—13,96,374	..	..	..	4,49,344	..	1,92,64,967	4,22,68,981
GOVERNMENT OF P.E.P.S.U.											
Bhakra Nangal Project—											
I. Bhadra Dam Project	62,64,559	7,05,374	76,995	—5,007	16,26,765	..	..	19,187	..	86,49,499	2,69,47,076
II. Nangal Hydro Electric Project	36,30,772	6,57,695	73,863	—10,841	3,29,013	..	..	242	88,700	45,91,560	71,92,702
Total Government of P.E.P.S.U.	98,95,331	13,63,069	1,50,858	—15,848	19,55,778	..	..	19,429	88,700	1,32,41,059	3,41,39,778
GOVERNMENT OF RAJASTHAN											
Bhakra Nangal Project—											
I. Irrigation Schemes	8,02,24,758	12,09,594	9,507	—17,16,963	63,77,186	..	..	19,576	..	8,60,84,506	17,82,98,669
II. Electricity Schemes	1,69,72,676	52,237	8,008	..	12,68,993	..	..	..	..	1,83,01,914	1,84,83,874
Total Government of Rajasthan	9,71,97,434	12,61,831	17,515	—17,16,963	76,46,179	..	..	19,576	..	10,43,86,420	(A) 19,67,82,543
GRAND TOTAL	34,67,06,545	3,76,61,780	40,40,021	—35,72,205	6,47,37,282	—738	10	80,97,279	88,700	44,13,86,716	2,17,84,00,750

(e) Represents amount met from Special Development Fund.

(b) Includes Rs. 24,97,097 representing amount recoverable from Hyderabad Government for common works.

(c) Includes Rs. 46,975 on account of proforma adjustment in respect of expenditure relating to Bhakra Nangal Project booked under "68" during 1955-56 instead of "80-A".

(d) Excludes Rs. 3,09,587 which was met from net receipts.

(e) Progressive expenditure decreased by Rs. 2,45,893 due to correction since made.

(f) Includes Rs. 67,219 transferred from major head "68".

(g) The expenditure pertaining to Chambal Irrigation Scheme and Chambal Hydrel Scheme booked heretofore under "68" and "81-A" respectively is transferred proforma to "80-A" in 1955-56.

(A) This figure is still provisional.

81. Civil Works outside the Revenue Account.

This account sets forth the expenditure on the various Capital projects falling under the general heading of buildings and communications, undertaken by State Governments. The outlay on Civil Works met from Ordinary Revenues is brought to account under Section "H" except in the case of the Uttar Pradesh and the Punjab where outlay financed from extraordinary receipts is debited to the head "50-A" within this Section of the accounts, *vide* paragraph 3 of the Note on page 422.

The Bihar Government's share of the expenditure on reconstruction of, and repairs to, Government property damaged by the earthquake of 1934 is taken to this head in the State Section of the accounts with the exception that the expenditure relating to restoration of damaged Irrigation canals is taken to the head "68—Construction of Irrigation, etc., Works" or "82—Other State Works outside the Revenue Account" according as Capital and Revenue Accounts are or are not kept for these works.

The procedure of accounting followed in the case of expenditure on schemes of road development and other allied objects financed from the subventions from the Central Road Fund is explained in the note on "XXXIX/50—Civil Works financed from Ordinary Revenues" on page 412. In the rare case of the expenditure on a road project in any State being financed partly out of loans and partly out of subventions from the Central Road Fund, the portion of the expenditure met from the latter source is transferred by a deduct entry under "81—Civil Works outside the Revenue Account" to the head "50—Civil Works".

Repayments out of subventions from the Central Road Fund of loans taken after 21st April, 1934 and spent on road projects the expenditure on which has been brought to account under "81—Civil Works outside the Revenue Account" are adjusted by credit to this head and debit to the deposit head "Subventions from the Central Road Fund". In this connection refer to last sub-para of the explanatory note under Central Road Fund on page 636.

No. 74—ACCOUNT OF EXPENDITURE ON CIVIL WORKS outside the REVENUE ACCOUNT during and to end of the year 1955-56.

MS/1810/CA/GO-56

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings	3,82,23,572	20,31,125	6,70,037	63,17,678	3,25,742	16,77,697	5,91,224	..	..	1,27,04,340	30,650	28,58,593	6,54,30,658
Communications	15,71,84,159	8,20,874	15,76,460	5,28,827	59,81,962	25,45,039	..	34,30,021	..	(b) 97,499	..	..	(b) 97,499
Miscellaneous	90,562	..	..	..	..	..	..	..	46	..	..	..	93,608
Establishment	27,87,606	92,814	..	5,10,372	..	..	7,97,639	5,40,378	..	38,47,500	..	2,36,596	88,12,905
Tools and Plant	1,89,566	6,878	..	34,509	..	..	9,814	2,76,502	..	4,81,238	..	29,561	10,28,068
Development Schemes	1,69,706	..	..	..	20,06,548	..	40,88,519	1,16,12,278	..	..	..	20,90,172	1,98,67,223
Grants-in-aid . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Suspense	3,49,150	..	..	..	..	..	65,836	..	..	..	..	..	4,14,986
Outlay in connection with the formation of Andhra State . . . . .	..	..	..	..	..	..	63,44,794	..	..	..	..	..	63,44,794
Extraordinary Replacement . . . . .	..	..	..	..	3,52,679	..	..	..	..	..	..	..	3,52,679
Deduct—Receipts and Recoveries on Capital Account	2,94,286	..	5,082	..	..	..	222	..	..	(c) 36,78,724	..	..	39,78,314
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave and other establishment charges . . . . .	..	..	..	..	..	..	..	..	..	2,406	..	..	2,406
Loss or gain by exchange . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Total expenditure during the year 1955-56	19,87,00,035	29,51,691	22,41,415	73,91,386	86,66,931	42,22,736	1,18,97,604	1,58,59,179	46	2,24,38,538	30,650	52,14,922	27,96,15,133
Deduct—Amount met from ordinary Receipts . . . . .	..	..	95,032	..	..	..	..	..	..	..	..	..	95,032
Deduct—Amount met from Central Road Fund . . . . .	..	..	..	..	..	32,561	..	..	..	..	..	..	32,561
Deduct—Amount met from Subventions from Central Road Fund . . . . .	..	..	..	..	..	..	..	..	..	..	59,472	..	59,472
Net Expenditure outside the Revenue Account	19,87,00,035	29,51,691	21,46,383	73,91,386	86,66,931	41,90,175	1,18,97,604	1,58,59,179	46	2,24,38,538	—28,822	52,14,922	27,94,28,068
Charged . . . . .	..	..	..	..	..	..	1,33,756	..	..	..	5,803	3,39,722	4,79,281
Voted	19,87,00,035	29,51,691	21,46,383	73,91,386	86,66,931	41,90,175	1,17,63,848	1,58,59,179	46	2,24,38,538	—34,625	48,75,200	27,89,48,787
Expenditure to end of 1955-56 met from Revenue . . . . .	..	..	95,032	..	..	..	..	..	..	1,30,00,000	..	..	1,30,95,032
Expenditure debited to Subventions from Central Road Fund . . . . .	..	..	..	..	..	..	..	..	..	..	8,10,126	..	8,10,126
Net Expenditure outside the Revenue Account to end of 1955-56	83,19,31,491	35,53,541	77,79,843	98,02,145	2,05,40,483	(f) 79,79,915	2,73,89,667	(a) 3,33,38,115	61,23,221	16,36,38,845	4,00,78,535	(d) 7,39,19,044	1,22,60,74,845
	(g) (f) (e)									(b) 97,499			(b) 97,449

(a) Exclusive of Rs. 2,25,510 charged to Central Road Fund.

(b) Met from Contingency Fund.

(c) Includes Rs. 25,71,898 representing recoveries from Central Government for Central Aid Road Development Programme Works.

(d) Pending allocation of the progressive expenditure Rs. 6,17,10,685 to end of 30-9-1953, incurred by the Government of Madras (composite) among the successor States, the entire amount has been included under Government of Madras (Residuary).

(e) The total expenditure of Rs. 4,15,61,240 (Rs. 46,48,702 for 1954-55 and Rs. 3,69,12,538 for 1955-56) on "Construction and development of State Roads of Economic or Inter State Importance" adjusted under the major head "81—Capital outlay on Civil works" is transferred to the major head "88—Grants for Development" without financial adjustment.

(f) An amount of Rs. 11,42,607, has been transferred proforma from the Central Government to Vindhya Pradesh.

(g) Includes a sum of Rs. 35,33,810 transferred proforma from major head "78—New Delhi Capital Outlay."

HH—Capital Account of Civil Works, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
Civil Works—Buildings	Rs. 6,54,30,658	Rs. 70,40,831	Rs. 32,38,236	Rs. 1,56,53,351	Rs. 4,439	Rs. 11,38,672	Rs. ..	Rs. 52,32,137	Rs. 45,09,080	Rs. 48,09,380	Rs. 15,13,573	Rs. 9,89,524	Rs. 10,95,59,881
	(a) 97,499			(a) 12,00,000									(a) 2,97,499
Communications	18,11,49,120	23,54,163	6,64,022	1,46,07,789	2,91,03,264	13,66,706	..	..	..	779	..	3,55,615	22,96,01,458
Miscellaneous	90,808	..	..	15,77,674	..	16,36,452	..	..	2,32,320	..	..	1,71,341	37,08,395
Establishment	88,12,905	2,67,957	10,56,670	21,23,360	20,80,085	8,58,477	..	1,84,430	4,02,251	10,92,438	5,68,612	21,276	1,74,68,461
Tools and Plants	10,28,068	1,69,798	3,27,147	4,13,780	15,18,263	74,231	..	1,25,608	..	4,21,376	58,578	..	41,30,849
Development Schemes	1,99,67,223	81,98,652	1,55,26,677	..	..	..	..	10,17,090	6,82,005	1,87,25,951	98,36,923	32,04,685	7,71,59,206
Grants-in-aid	..	..	..	..	..	..	..	..	2,00,000	..	..	..	2,00,000
Suspense	4,14,986	5,066	-2,38,170	-12,05,742	-22,44,503	1,470	..	4,78,875	..	..	..	-98,427	-28,86,445
Outlay in connection with the formation of Andhra State	63,44,794	..	..	..	..	..	..	..	..	..	..	..	63,44,794
Extraordinary replacement	3,52,679	..	..	..	..	..	..	..	..	..	..	..	3,52,679
Deduct—Receipts and Recoveries on Capital Account	39,78,314	19,294	26,79,744	1,69,844	4,95,332	..	..	50,325	1,07,496	..	..	7,244	75,07,593
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave and other establishment charges	2,406	..	259	..	..	..	..	..	..	..	..	..	2,665
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..	..	..	..
Total expenditure during the year 1955-56	27,96,15,133	1,80,17,173	1,78,95,097	3,30,00,368	2,99,66,216	50,76,008	..	69,87,815	59,18,160	2,50,49,924	1,19,77,686	46,36,770	43,81,40,350
	(a) 97,499			(a) 12,00,000									(a) 12,97,499
Deduct—Amount met from ordinary Receipts	95,032	2,28,825	..	75,49,875	..	..	..	..	34,79,998	54,13,442	..	..	1,67,67,172
Deduct—Amount met from Central Road Fund	32,561	..	..	..	..	..	..	..	..	..	..	..	32,561
Deduct—Amount met from Subventions from Central Road Fund	59,472	..	..	..	..	..	..	..	..	..	..	..	59,472
Net Expenditure outside the Revenue Account	27,94,28,068	1,77,88,348	1,78,95,097	2,54,50,493	2,99,66,216	50,76,008	..	69,87,815	24,38,162	1,96,36,482	1,19,77,686	46,36,770	42,12,81,145
	(a) 97,499			(a) 12,00,000									(a) 12,97,499
Charged	4,79,281	..	..	..	..	..	..	..	..	..	..	..	4,79,281
Voted	27,89,48,787	1,77,88,348	1,78,95,097	2,54,50,493	2,99,66,216	50,76,008	..	69,87,815	24,38,162	1,96,36,482	1,19,77,786	46,36,770	42,08,01,864
	(a) 97,499			(a) 12,00,000									(a) 12,97,499
Expenditure to end of 1955-56 met from Revenue	1,30,95,032	(f) 3,67,32,962	1,25,53,973	10,49,72,701	..	..	..	(c) 8,35,186	34,79,998	(h) 1,76,15,181	(e) 7,42,179	..	19,00,27,212
Expenditure debited to Subventions from Central Road Fund	8,10,126	..	..	26,27,496	..	..	..	..	..	..	..	..	34,37,622
Net Expenditure outside the Revenue Account to end of 1955-56.	1,22,60,74,845	2,85,09,964	7,64,51,378	24,41,86,292	18,66,71,590	(b) 8,71,11,617	41,42,589	(d) 1,33,70,979	1,32,73,825	(i) 5,24,99,668	2,69,27,609	4,12,00,658	2,00,04,21,014
	(a) 97,499			(a) 12,00,000									(a) 12,97,499

(a) Met from contingency Fund.

(b) Includes Rs. 49,206 transferred from major head '68'.

(c) Includes outlay previously shown under '50-Civil Works—Development Schemes'.

(d) Excludes Rs. 74,839 representing outlay to end of 1954-55 shown under '68-Construction of Irrigation, etc. Works' (Bhadra Reservoir Project).

(e) Premerger expenditure treated as having been met from Revenue.

(f) Includes Rs. 3,64,96,548 previously booked under "50-Civil works".

(g) Differs from the corresponding amount shown in the Finance Accounts by Rs. 44,982 erroneously included in the Finance Accounts for 1953-54. Necessary correction has been made in subsequent year's Finance Accounts.

(h) Booked directly under the head "50-A- Capital outlay on Civil Works financed from Revenue."

(i) This is still provisional.

SECTIONS I. and II.—Electricity Schemes.

Revenue Account	{	Receipts Rs. 7,48,78,941	Capital Account	{	Within the Revenue Account Rs. 2,70,772
		Expenditure Rs. 8,34,77,697			Outside the Revenue Account Rs. 43,05,02,259
					(a) 1,73,594

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
Electricity Schemes	75	Gross Receipts	434 to 443	Rs. 22,13,08,725	Rs. ..
" "	75-A	Deduct Working Expenses	444 to 453	14,64,29,784	..
		Net Receipts	434 to 443	7,48,78,941	..
" "	75	Interest	434 to 443	..	8,22,00,874
" "	76	Other Revenue Expenditure	454	..	12,76,823
		TOTAL		7,48,78,941	8,34,77,697
Capital Outlay on Electricity Schemes within the Revenue Account	76-A	Expenditure	455 to 469	..	2,70,772
Capital Outlay on Electricity Schemes outside the Revenue Account	76-A	Expenditure	455 to 469	..	43,05,02,259 } (a) 1,73,594 }

(a) Met from the Contingency Fund.

Sections I. and II.—Electricity Schemes

The transactions of all Electricity Schemes, which prior to 1939-40 were recorded partly in Sections 'H' and 'HII' and partly in Section 'F' under "36—Scientific Departments—Hydro-Electric Survey", have, from the accounts of that year, been brought together in these Sections. The major heads comprised in these Sections are—

I. Revenue Account

- (1) XLI—Receipts from Electricity Schemes.
- (2) 52—Interest on Capital Outlay on Electricity Schemes.
- (3) 52-A—Other Revenue Expenditure connected with Electricity Schemes.

II. Capital Account

- (4) 53—Capital Outlay on Electricity Schemes within the Revenue Account.
- (5) 81-A—Capital Outlay on Electricity Schemes outside the Revenue Account.

The head 'XLI' records the revenue receipts and working expenses (detailed in Account No. 75-A) of the various Hydro-Electric and Thermo-Electric Schemes as and when they begin to earn revenue and regular revenue accounts are opened for them (Account No. 75).

Under the head '52' are recorded the interest charges on the capital expenditure on Electricity Schemes (Account No. 75), while the charges in connection with preliminary surveys and other miscellaneous expenditure connected with Electricity Schemes, including headquarters charges of the Electricity Departments, are brought to account under the major head "52-A—Other Revenue Expenditure connected with Electricity Schemes" (Account No. 76).

The capital major heads record the capital expenditure on Hydro-Electric and Thermo-Electric Schemes undertaken by the various Governments in India. All expenditure is recorded in Account No. 76-A and the expenditure financed from Ordinary Revenues is deducted from the total expenditure, leaving the net expenditure outside the Revenue Account.

I. and II.—Electricity Schemes.

Projects	Receipts				Deduct— Working Expenses (vide details in Account No. 75. A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure + and of Expenditure over Revenue—
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
Assam								
<i>I—Hydro-Electric Schemes—</i>								
Hydro-Electric Scheme, Manipur	1,42,819	2,882	..	1,45,701	73,968	71,733	..	+ 71,733
<i>II—Thermo-Electric Schemes—</i>								
Agartala Electric Supply, Tripura	2,57,415	7,845	..	2,65,260	2,16,862	48,398	..	+ 48,398
Total	4,00,234	10,727	..	4,10,961	2,90,830	1,20,131	..	+ 1,20,131
Saurashtra (Kutch)								
<i>II—Thermo-Electric Schemes—</i>								
Bhuj	2,01,780	73,988	507	2,75,261	1,97,852	77,409	..	+ 77,409
Mandvi	1,03,979	64,420	..	1,68,399	1,31,902	36,497	..	+ 36,497
Total	3,05,759	1,38,408	507	4,43,660	3,29,754	1,13,906	..	+ 1,13,906
Total Central Government	7,05,993	1,49,135	507	8,54,621	6,20,584	2,34,037	..	+ 2,34,037
STATE GOVERNMENTS								
Government of Bhopal								
<i>II—Thermo-Electric Schemes—</i>								
Bhopal Electric Supply Schemes	10,55,203	1,90,397	..	12,45,600	9,50,143	2,95,457	..	+ 2,95,457
Total Government of Bhopal	10,55,203	1,90,397	..	12,45,600	9,50,143	2,95,457	..	+ 2,95,457

Government of Coorg									
<i>II—Thermo-Electric Schemes (b)</i>	90,602	10,156	195	1,00,563	..	1,00,563	..	+1,00,563	
Total Government of Coorg	90,602	10,156	195	1,00,563	..	1,00,563	..	+1,00,563	
Government of Himachal Pradesh									
<i>I—Hydro-Electric Schemes (b)</i>	1,99,140	65,528	..	2,64,668	1,32,705	1,31,963	..	+1,31,963	
Total Government of Himachal Pradesh	1,99,140	65,528	..	2,64,668	1,32,705	1,31,963	..	+1,31,963	
Government of Vindhya Pradesh									
<i>II—Thermo-Electric Schemes (b)</i>	6,31,016	60,509	..	6,91,525	10,95,845	-4,04,320	..	-4,04,320	
Total Government of Vindhya Pradesh	6,31,016	60,509	..	6,91,525	10,95,845	-4,04,320	..	-4,04,320	
Government of Andhra									
<i>I—Hydro-Electric Schemes—</i>									
Machkund Hydro-Thermal Scheme	1,11,72,649	8,03,541	..	1,19,76,190	32,91,410	86,84,780	1,01,98,019	-15,13,239	
Tungabhadra Hydro-Thermal Scheme	26,42,783	2,60,800	..	29,03,583	48,84,343	-19,80,760	32,45,551	-52,26,311	
Chittoor Hydro-Thermal Scheme	8,85,493	62,954	..	9,48,447	8,97,349	51,098	4,05,199	-3,54,101	
Total I—Hydro-Electric Schemes	1,47,00,925	11,27,295	..	1,58,28,220	90,73,102	67,55,118	1,38,48,769	-70,93,651	
<i>II—Thermo-Electric Schemes—</i>									
Nellore Thermal Scheme	10,54,547	76,381	..	11,30,928	10,45,706	85,222	5,89,961	-5,04,739	
Total II.—Thermo-Electric Schemes	10,54,547	76,381	..	11,30,928	10,45,706	85,222	5,89,961	-5,04,739	
Total Government of Andhra	1,57,55,472	12,03,676	..	1,69,59,148	1,01,18,808	68,40,340	(a) 1,44,38,730	-75,98,390	
Carried over	1,77,31,433	15,30,266	195	1,92,61,504	1,22,97,501	69,64,003	1,44,38,730	-74,74,727	

(a) This is charged.

(b) Schemewise details are not available.

Projects	Receipts				Deduct— Working Expens- ses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Re- venue over Expen- diture + and of Expenditure over Revenue —
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,77,31,433	15,30,266	195	1,92,61,504	1,22,97,501	69,64,003	1,44,38,730	-74,74,727
Government of Bihar								
II—Thermo-Electric Schemes—								
Dehri-Sasaram Electrification Schemes	6,43,534	3,41,266	..	9,84,800	-11,35,313	21,20,113	16,708	+21,03,405
Kodarma Electric Supply Scheme	5,48,153	17,033	.. 623	5,64,563	-5,25,738	10,90,301	27,711	+10,62,590
Giridih Electric Supply Scheme	2,91,128	19,702	7	3,10,823	3,13,354	-2,531	37,170	-39,701
Hazaribagh Electric Supply Scheme	2,01,858	35,464	22	2,37,300	2,68,985	-31,685	58,323	-90,008
Electrification of mines and villages of Kodarma, Jellahabad, Lokai and Domohanch.	..	..	..	..	..	..	66,909	-66,909
Electrification of Madhupur, Jasidih, Deoghar and villages enroute Scheme.	3,42,517	49,291	23	3,91,785	2,49,365	1,42,420	90,935	+51,485
Buxar Tube-wells Electrification Scheme	48,309	..	..	48,309	71,088	-22,779	-21,218	-1,561
Gaya Electric Supply Scheme	8,00,602	8,75,678	50	16,76,230	8,48,058	8,28,172	1,67,384	+6,60,788
Dehri-Sasaram Lift Irrigation Extension Scheme . . . . .	..	..	..	..	..	..	30,207	-30,207
25 Tube-wells under Intensive Cultivation Scheme . . . . .	..	..	..	..	..	..	1,01,622	-1,01,622
Electrification of Sirka Colliery Scheme . . . . .	..	4,000	..	4,000	1,824	2,176	5,522	-3,346
Electrification of Sabour Village Scheme	2,02,566	232	..	2,02,798	5,016	1,97,782	748	+1,97,034
Daltonganj Electric Supply Scheme	75,892	27,573	..	1,03,465	1,50,152	-46,687	45,245	-91,932
Electrification of 350 Tube-wells under T.C.A. Programme	1,06,604	..	..	1,06,604	46,651	59,953	3,18,392	-2,58,439
Electrification of Begusarai Town	15,652	..	..	15,652	45,558	-29,906	3,336	-33,242
Electrification of Aurangabad . . . . .	..	..	..	..	..	..	23,428	-23,428
Electrification of Buxar Town and 7 villages . . . . .	..	..	..	..	..	..	18,151	-18,151
Meter Relay Testing Scheme . . . . .	..	..	..	..	..	..	116	-116
North-Bihar Electrification Scheme	5,72,287	56,739	..	6,29,026	10,58,572	-4,29,546	6,80,616	-11,10,162
Supply of Electricity to Pumping Set at Cherwa . . . . .	..	..	..	..	..	..	2,508	-2,508
Extension of 33 K. V. Line from Barh to Mokameh . . . . .	..	..	..	..	..	..	20,143	-20,143
P.B.B. E.B. Scheme (Electrical Portion)	5,53,266	2,07,019	..	7,60,285	10,73,058	-3,12,773	1,06,211	-4,18,084

Utilisation of D.V.C. power in Gaya Patna Area	..	..	..	..	..	..	1,30,984	-1,30,984
Electrification of Dumka Town	..	..	..	..	..	..	18,721	-18,721
Electrification of Katihar <i>enroute</i> Villages	..	..	..	..	..	969	15,090	-16,059
Electrification of Ramgarh and South Karanpura Coalfield Area Scheme.	91,741	577	..	92,318	94,945	-2,627	34,560	-37,187
Electrification of Netarhat	6,164	11,506	..	17,670	14,435	3,235	3,197	+ 38
Seraikella Kharsawan Electric Supply Scheme	8,333	836	..	9,169	33,420	-24,251	..	-24,251
Electrification of Ranchi, Kanke, Itki and Surrounding Areas	1,18,167	7,771	..	1,25,938	7,83,394	-6,57,456	35,620	-6,93,076
Electrification of Daltonganj Town and Surrounding Areas	..	..	..	..	..	..	7,391	-7,391
Transmission line for Bihar Grid Scheme	..	..	..	..	..	..	9,929	-9,929
Central Stores Ranchi	..	..	..	..	..	..	12,959	-12,959
Electrification of Bargania Sitamarhi Roxaul <i>enroute</i> Scheme	..	..	..	..	..	..	28,405	-28,405
Coalmines Electrification Scheme, Dhanbad	16,32,217	2,11,222	2	18,43,437	2,60,524	15,82,913	2,51,357	+ 13,31,556
Extension of Electric Supply to Hariana Cattle Breeding Farm	..	..	..	..	..	..	1,240	-1,240
Electrification of 5 villages Buxar Berhampur Area	..	..	..	..	..	..	2,245	-2,245
Extension of Supply of power from Maithon to Jamalpur	..	..	..	..	..	..	23,505	-23,505
Taking over of licensees undertaking	..	..	..	..	..	..	4	-4
Motihari Electric Supply Undertaking	..	..	..	..	..	..	5,298	-5,298
Electrification of Bokaro Area	..	..	..	..	..	..	28,488	-28,488
Thirtyfive Tube-wells under T.C.M.	..	..	..	..	..	..	11,657	-11,657
Electrification of Sini-chakradharpur and Rural Areas in Singhbhum District.	2,250	3,831	..	6,081	-7,42,040	7,48,121	1,00,208	+ 6,47,913
Electrification of Gomoh-chas Area	..	..	..	..	..	..	7,235	-7,235
Electrification of Mohuda	..	..	..	..	..	..	9,853	-9,853
Electrification of Gujandi	..	..	..	..	..	..	1,260	-1,260
Electrification of Gua-maheshpur Jhajha	..	..	..	..	..	..	20,814	-20,814
Electrification of Kishanganj	..	..	..	..	..	..	7,923	-7,923
Utilisation of D.V.C. Power in Dehri Aurangabad Area	..	..	..	..	..	..	89,024	-89,024
Electrification of Ichak murham Farm	..	..	..	..	..	..	4,729	-4,729
Electrification of Anait Mohalla	..	..	..	..	..	..	2,156	-2,156
Electrification of Sahib-ganj	..	..	..	..	..	..	3,768	-3,768
Electrification of Jiradai	..	..	..	..	..	..	3	-3
Electrification of Chot imbona and Adjoining Areas	..	..	..	..	..	..	1,664	-1,664
Carried over	62,61,240	18,69,740	727	81,30,253	29,16,277	52,13,976	26,69,454	+ 25,44,522
	1,77,31,433	15,30,266	195	1,92,61,504	1,22,97,501	69,64,003	1,44,38,730	-74,74,727

Projects	Receipts				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure + and of Expenditure over Revenue —
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,77,31,433	15,30,266	195	1,92,61,504	1,22,97,501	69,64,003	1,44,38,730	—74,74,727
Government of Bihar—<i>conold.</i>	62,61,240	18,69,740	727	81,30,253	29,16,277	52,13,976	26,69,454	+25,44,522
<i>II—Thermo-Electric Schemes—<i>conold.</i></i>								
Electrification Scheme of Gomia	..	..	..	..	5,235	—5,235	6,753	—11,988
Electrification of the towns of Saharsa, Madhepura and enroute villages.	2,414	..	..	2,414	11,770	—9,356	8,915	—18,271
Electrification of Sonenagar Railway Station	..	..	..	..	..	..	183	—183
Chapra Electric Supply Scheme	..	..	..	..	53,868	—53,868	6,105	—59,973
Arrah Electric Supply Scheme	..	..	..	..	79,294	—79,294	..	—79,294
Total Government of Bihar	62,63,654	18,69,740	727	81,32,667	30,66,444	50,66,223	(a)26,91,410	+23,74,813
Government of Bombay								
<i>I—Hydro-Electric Schemes—</i>								
Koyana Hydro-Electric Scheme	..	2,931	..	2,931	..	2,931	..	+2,931
Total I—Hydro-Electric Schemes	..	2,931	..	2,931	..	2,931	..	+2,931
<i>II—Thermo-Electric Schemes—</i>								
Vijapur Power House	2,099	74	..	2,173	96,150	—93,977	..	—93,977
Nasik Power House	..	..	..	..	2,369	—2,369	..	—2,369
Total II—Thermo-Electric Schemes	2,099	74	..	2,173	98,519	—96,346	..	—96,346
Total Government of Bombay	2,099	3,005	..	5,104	98,519	—93,415	..	—93,415
Government of Madras								
<i>I—Hydro-Electric Schemes—</i>								
Pykara Hydro-Electric Scheme	2,09,03,156	13,76,383	..	2,22,79,539	1,16,92,782	1,05,86,757	80,56,867	+25,29,890
Mettur Hydro-Electric Scheme	1,55,54,454	12,18,451	23,159	1,67,49,746	1,23,83,479	43,66,267	47,70,607	—4,04,340
Papanasam Hydro-Electric Scheme	78,60,942	8,43,562	..	87,04,504	67,23,883	19,80,621	40,06,160	—20,25,539
Periyar Hydro-Electric Scheme	..	..	..	..	..	..	3,17,184	—3,17,184

Kundah Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	37,154	-37,154
Payment of compensation to Local Authority Undertakings . . . . .	..	..	..	..	..	..	-1,22,557	+1,22,557
Total I—Hydro-Electric Schemes	4,43,18,552	34,38,396	23,159	4,77,33,789	3,08,00,144	1,69,33,645	1,70,65,415	-1,31,770
II—Thermo Electric Schemes—								
Madras Thermal Scheme	2,09,91,615	15,83,015	..	2,25,74,630	1,44,07,819	81,66,811	55,80,892	+25,85,919
Payment of Compensation to Local Authority Undertakings . . . . .	..	..	..	..	..	..	-47,285	+47,285
Total II—Thermo-Electric Schemes	2,09,91,615	15,83,015	..	2,25,74,630	1,44,07,819	81,66,811	55,33,607	+26,33,204
Total Government of Madras	6,53,10,167	50,21,411	23,159	7,03,08,419	4,52,07,963	2,51,00,456	(a) 2,25,99,022	+25,01,434
Government of Orissa								
I—Hydro-Electric Schemes—								
Machkund Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	10,83,582	-10,83,582
Duduma Transmission Scheme	63,738	12,052	75	75,715	79,472	-3,757	3,22,562	-3,26,319
Hirakud Power Utilisation Schemes	5,75,031	12,065	..	5,87,096	5,24,325	62,771	3,92,678	-3,29,907
Total I—Hydro-Electric Schemes	6,38,769	24,117	75	6,62,811	6,03,797	59,014	17,98,822	-17,39,808
II—Thermo-Electric Schemes—								
Cuttack Thermal Scheme	11,98,881	1,797	..	12,00,678	9,24,667	2,76,011	-84,840	+3,60,851
Town Electrification Scheme (Group I)	45,296	43	..	45,339	48,224	-2,885	12,034	-15,949
Town Electrification Scheme (Group II)	2,44,390	506	777	2,44,119	1,63,754	80,365	27,907	+52,458
Baripada Electric Supply Scheme	91,481	11	..	91,492	1,19,817	-28,325	27,787	-56,112
Small Towns and Rural Electrification Schemes (Group III)	70,677	33,798	..	1,04,475	-87,863	1,92,338	53,928	+1,38,410
Expansion of Power facilities in Rural Areas . . . . .	..	..	..	..	8,868	-8,868	81,651	-90,519
Total II—Thermo—Electric Schemes	16,50,725	36,155	777	16,86,103	11,77,467	5,08,636	1,19,497	+3,89,139
Total Government of Orissa	22,89,494	60,272	852	23,48,914	17,81,264	5,67,650	(a) 19,18,319	-13,50,669
Government of Punjab								
I—Hydro-Electric Schemes—								
UM River Scheme—								
Production	6,229	20,173	..	26,402	8,35,995	-8,09,593	} 32,47,549	} +50,88,063
Transmission . . . . .	..	4,16,258	35	4,16,223	30,88,419	-26,72,196		
Bulk Supply	32,26,674	832	..	32,27,506	33,342	31,94,164		
Distribution	1,16,31,642	5,59,608	288	1,21,90,962	35,67,725	86,23,237		
Total I—Hydro-Electric Schemes	1,48,64,545	9,96,871	323	1,58,61,093	75,25,481	83,35,612	32,47,549	+50,88,063
Carried over	1,48,64,545	9,96,871	323	1,58,61,093	75,25,481	83,35,612	32,47,549	+50,88,063
Total	9,15,96,347	84,84,694	21,933	10,00,56,608	6,47,1,691	1,76,04,917	4,16,47,481	-40,42,564

(a) These are charged.

Projects	Receipts				Deduct— Working Expens- es (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Reve- nue over Expen- diture + and of Expenditure over Revenue—
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	9,15,96,847	84,84,694	24,933	10,00,56,608	6,24,51,691	3,76,04,917	4,16,47,481	-40,42,504
Government of Punjab—concd.	1,48,64,545	9,96,871	323	1,58,61,093	75,25,481	83,35,612	32,47,549	+50,88,063
II—Thermo-Electric Schemes—								
Panipat Jagadhri Servicing Plant	12,18,908	725	..	12,19,633	4,88,847	7,30,786	1,34,763	+5,96,023
Abohar Electric Supply Scheme	2,18,461	16,238	..	2,34,699	1,45,470	89,229	25,002	+64,227
Moga Electric Supply Scheme	58,644	2,574	..	61,218	59,357	1,861	23,559	-21,698
Fazilka Electric Supply Scheme	2,01,194	19,441	..	2,20,635	1,31,259	89,376	17,073	+72,303
Sonepat Electric Supply Scheme . . . . .	..	..	..	..	34,405	-34,405	..	-34,405
Electrification of Refugee Colony, Panipat . . . . .	..	..	..	..	6,378	-6,378	..	-6,378
Electrification of Refugee Colony, Sonepat . . . . .	..	..	..	..	2,883	-2,883	..	-2,883
Jagadhri Industrial Township . . . . .	..	..	..	..	84,875	-84,875	..	-84,875
Panipat Industrial Township . . . . .	..	..	..	..	5,135	-5,135	..	-5,135
Sonepat Industrial Township . . . . .	..	..	..	..	25,321	-25,321	..	-25,321
Irrigation Branch Tubewells in Panipat . . . . .	..	..	..	..	11,430	-11,430	..	-11,430
Irrigation Branch Tubewells in Jagadhri . . . . .	..	..	..	..	70,696	-70,696	..	-70,696
Panipat Outside Licensed Area . . . . .	..	..	..	..	44,342	-44,342	..	-44,342
Jagadhri Outside Licensed Area . . . . .	..	..	..	..	2,83,239	-2,83,239	..	-2,83,239
Panipat Electric Supply Undertaking . . . . .	..	..	..	..	43,954	-43,954	..	-43,954
Total II—Thermo-Electric Schemes	16,97,207	38,978	..	17,36,185	14,37,591	2,98,594	2,00,397	+98,197
Total Government of Punjab	1,65,61,752	10,35,849	323	1,75,97,278	89,63,072	86,34,206	(a) 34,47,946	+51,86,260
Government of Uttar Pradesh								
I—Hydro-Electric Schemes—								
Hydel Grid Scheme	1,15,55,962	9,79,670	..	1,25,35,632	90,62,359	34,73,273	44,75,357	-10,02,084
Rampur Hydel	9,46,504	5,525	..	9,52,029	8,99,943	52,086	30,507	+21,579
Sarda Hydel . . . . .	..	19,766	..	19,766	6,83,352	-6,63,586	47,30,250	-53,93,836

Electrification of Small Towns	8,75,959	7,641	517	8,83,083	3,85,524	4,97,559	20,35,393	-15,37,834
Total I—Hydro-Electric Schemes	1,33,78,425	(b) 10,12,602	517	1,43,90,510	1,10,31,173	33,59,332	(a) 1,12,71,567	-79,12,175
II—Thermo-Electric Schemes—								
Construction of Power Station at Mainpuri . . . . .	..	155	..	155	43,553	-43,398	2,94,892	-3,38,290
Sohawal Power House . . . . .	..	6,302	..	6,302	4,18,159	-4,11,857	82,020	-4,93,877
Gorakhpur Power House	33,875	741	49,000	-14,384	3,13,781	-3,28,165	1,93,940	-5,22,105
State Tubewells . . . . .	..	..	..	..	14,43,879	-14,43,879	6,64,876	-20,68,755
Kanpur Electric Supply Administration	1,45,91,868	10,29,542	..	1,56,21,410	1,15,66,514	40,54,896	19,63,000	+20,91,896
Azamgarh Electric Supply	2,82,589	22,649	..	3,05,238	85,837	2,19,461	76,512	+1,42,889
Commercial Cum Distribution Division	16,67,314	40,500	..	17,07,814	..	17,07,814	14,19,725	+2,88,089
Shahjahanpur Power House . . . . .	..	..	..	..	15,121	-25,121	..	-25,121
Total II—Thermo-Electric Schemes	1,65,75,646	10,99,889	49,000	1,76,26,535	1,38,96,844	37,59,691	45,94,965	-8,65,274
Total Government of Uttar Pradesh	2,99,54,071	21,12,491	49,517	3,20,17,045	2,49,28,022	70,89,023	(a) 1,58,66,472	-87,77,449
Government of West Bengal								
I—Hydro-Electric Schemes—								
Acquisition of Kursoong and Siliguri Electric Supply	3,041	99	..	3,140	8,907	-5,767	..	-5,767
Total I—Hydro-Electric Schemes	3,041	99	..	3,140	8,907	-5,767	..	-5,767
II—Thermo-Electric Schemes—								
North Calcutta Rural Electrification Scheme	89,912	3,316	..	93,228	65,413	27,815	..	+27,815
Barrackpore Electric Supply Scheme	58,811	2,779	..	61,590	29,710	31,880	..	+31,880
Cooch Behar Electric Supply Scheme	39,652	1,050	..	40,702	20,001	20,701	..	+10,701
Bulk Power Supply Scheme to Garia, Sonarpur, Rajpur and Baranpur	441	..	..	441	682	-241	..	-241
Power Supply Scheme to Raniganj Coalfield Area	16,195	..	..	16,195	8,201	7,994	..	+7,994
Bulk Power Supply Scheme to Bangson Electric Supply Co. Ltd.	959	..	..	959	130	829	..	+829
Acquisition of Sutaniketan Electric Supply	11,412	..	..	11,412	2,530	8,882	..	+8,882
Acquisition of Bardwan Electric Supply	278	..	3,379	-3,101	33,771	-36,872	..	-36,872
Electrification under C.D.P. Baranpur Electric Supply	11	..	..	11	1,541	-1,530	..	-1,530
Total II—Thermo Electric Schemes	2,17,671	7,145	3,379	2,21,437	1,61,979	59,458	..	+59,458
Total Government of West Bengal	2,20,712	7,244	3,379	2,24,577	1,70,886	53,691	..	+53,691
Government of Hyderabad								
II—Thermo-Electric Schemes—								
Hyderabad and Secunderabad Electricity Schemes	76,53,554	1,60,608	7,59,153	70,55,009	70,26,193	28,816	..	+28,816
Aurangabad, Nizamabad, Raichur, Warangal, Nanded, Gulbarga, Naranol, Yalgir, Yellandu, Khammamoth, Vikarabad, and Bidar Electricity Schemes	20,61,926	1,47,123	33,933	21,75,116	26,81,979	-5,06,863	..	-5,06,863
Total Government of Hyderabad	97,15,480	3,07,731	7,93,086	92,30,125	97,08,172	-4,78,047	(c)	-4,78,047
Carried over	14,80,48,862	1,10,48,009	8,71,238	15,91,25,633	10,62,21,843	5,29,03,790	6,09,61,899	-80,58,130

(a) This is changed.

(b) Includes Rs. 3,34,854 on account of interest from Depreciation Reserve Fund.

(c) See footnotes (b) and (e) on page 451. Interest charges of Rs. 28,84,252 shown in the State Administrative Accounts have not been actually adjusted in the accounts.

Projects	Receipts				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expen- diture + and of Expenditure over Revenue—
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	14,80,48,862	1,19,48,009	8,71,238	15,91,25,633	10,62,21,813	5,29,03,790	6,09,61,899	—80,58,100
Government of Madhya Bharat								
II—Thermo-Electric Schemes—								
Electricity Supply, Mahidpur	38,363	2,900	5,000	36,263	65,607	—29,344	..	—29,344
Electricity Supply, Bhind	77,279	6,866	..	84,145	1,11,765	—27,620	..	—27,620
Electricity Supply, Shujalpur	35,340	2,000	..	35,342	60,653	—25,311	..	—25,311
Electricity Supply, Khargone	..	..	..	..	1,14,791	—1,14,791	..	—1,14,791
Electricity Supply, Sanawad	..	..	..	..	34,123	—34,123	..	—34,123
Electricity Supply, Ujjain	7,15,756	39,156	..	7,54,912	5,61,124	1,93,788	..	+1,93,788
Electricity Supply, Gwalior	15,52,560	..	..	15,52,560	10,96,288	4,56,272	..	+4,56,272
Electricity Supply, Shivpuri	1,21,307	25,152	..	1,46,459	1,49,013	—2,554	..	—2,554
Electricity Supply, Indore	24,70,229	..	..	24,70,229	19,71,030	4,99,199	..	+4,99,199
Electricity Supply, Morena	69,772	4,843	..	74,615	1,04,921	—30,306	..	—30,306
Electricity Supply, Jaora	1,02,546	3,279	..	1,05,825	1,31,944	—26,119	..	—26,119
Electricity Supply, Narsingarh	19,775	9,684	..	29,459	48,917	—19,458	..	—19,458
Electricity Supply, Dewas	91,009	147	..	91,156	1,31,022	—39,866	..	—39,866
Electricity Supply, Barwani	1,03,372	..	..	1,03,372	23,279	80,093	..	+80,093
Electricity Supply, Rajgarh	35,369	1,957	..	37,326	52,358	—15,032	..	—15,032
Electricity Supply, Dhar	1,49,714	13,046	..	1,62,760	1,93,856	—31,096	..	—31,096
Electricity Supply, Kurwai	6,093	..	..	6,093	14,576	—8,483	..	—8,483
Total II—Thermo Electric Schemes	55,88,484	1,07,032	5,000	56,90,516	48,65,267	8,25,240	..	+8,25,240
Total Government of Madhya Bharat	55,88,484	1,07,032	5,000	56,90,516	48,65,267	8,25,240	..	+8,25,240

Government of Mysore								
I—Hydro-Electric Schemes—								
Cauvery Power Scheme including Shimsha and Mahatma Gandhi Hydro-Electric Schemes.	2,69,66,108	20,57,719	..	2,90,23,827	1,66,74,785	1,23,40,042	1,07,65,026	+15,84,016
II—Thermo-Electric Schemes—								
Sandur Scheme	19,559	..	..	19,559	20,776	—1,210	..	—1,219
Total Government of Mysore	2,69,85,667	20,57,719	..	2,90,43,386	1,66,95,561	1,23,47,823	(b) 1,07,65,026	+15,82,797
Government of P.E.P.S.U.								
I—Hydro-Electric Schemes—								
Kapurthala Electric Supply Scheme	3,78,264	1,086	4,884	3,74,466	(a) 7,19,857	(a) 4,39,134	(a) 2,06,131	(a) +2,33,003
Phagwara Electric Supply Scheme	6,58,717	1,704	..	6,60,421				
Faridkot Electric Supply Scheme	1,05,699	98	..	1,05,797				
Doraha Electric Supply Scheme	10,467	7,840	..	18,307				
Total I—Hydro-Electric Schemes	11,53,147	10,728	4,884	11,58,991	7,19,857	4,39,134	2,06,131	+2,33,003
II—Thermo-Electric Schemes—								
Patiala Electric Supply Scheme	10,48,230	40,089	..	10,88,319	(a) 7,40,436	(a) 5,42,298	(a) 7,90,843	(a) —2,48,545
Kandaghat Electric Supply Scheme	46,228	1,095	..	47,323				
Sangur Electric Supply Scheme	1,46,070	1,022	..	1,47,092				
Total II—Thermo-Electric Schemes	12,40,528	42,206	..	12,82,734	7,40,436	5,42,298	7,90,843	—2,48,545
Total Government of P.E.P.S.U.	23,93,675	52,934	4,884	24,41,725	14,60,293	9,81,432	(b) 9,96,974	—15,542
Government of Rajasthan								
II—Thermo-Electric Schemes(a)								
	93,24,135	7,99,748	33,601	1,00,90,282	94,52,715	6,37,567	10,02,489	—3,64,922
Total Government of Rajasthan	93,24,135	7,99,748	33,601	1,00,90,282	94,52,715	6,37,567	(b) 10,02,489	—3,64,922
Government of Travancore-Cochin								
Hydro-Electric Schemes—								
Pallivasal Hydro-Electric Scheme	1,35,63,063	5,09,721	10,222	1,40,62,562	71,13,519	69,49,043	66,66,266	+2,92,777
Poringalkuthu Hydro-Electric Scheme	..	..	..	..	..	..	18,08,220	—18,08,220
Total Government of Travancore-Cochin	1,35,63,063	5,09,721	10,222	1,40,62,562	71,13,519	69,49,043	(b) 84,74,486	—15,25,443
Total State Government	20,59,03,886	1,54,75,163	9,24,945	22,04,54,104	14,58,09,200	7,46,44,904	8,22,00,874	—75,55,970
Total Central Government	7,05,993	1,49,135	607	8,54,621	6,20,584	2,34,037	..	+2,34,037
GRAND TOTAL, CENTRAL AND STATE GOVERNMENTS	29,68,09,879	1,56,24,298	9,25,452	22,13,08,725	14,64,29,784	7,48,78,941	8,22,00,874	—73,21,933

(a) Schemewise details are not available.
 (b) These are charged.

No. 75-A--ACCOUNT of WORKING EXPENSES of the ELECTRICITY SCHEMES during the year ended 31st March, 1956

Projects	Works expenditure financed from Ordinary Revenues	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Less—Amount spent from the Depreciation Reserve Fund	Net amount transferred to the Depreciation Reserve Fund	Renewals and Replacements from the Depreciation Reserve Fund	Provision for transfer to the Special Reserve Fund	Less—Amount spent from the Special Reserve Fund	Net amount transferred to the Special Reserve Fund	Extraordinary Renewals and Replacements from the Special Reserve Fund	Establishment	Tools and Plant	Suspense	Cost of Power creditable to Bulk Supply	Charges in England	Loss or gain by exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT																	
Assam																	
I—Hydro Electric Schemes—																	
Hydro Electric Scheme, Manipur.	..	25,700	..	..	..	..	..	..	..	..	40,822	7,446	..	..	..	..	73,968
II—Thermo-Electric Schemes—																	
Agartala Electric Supply, Tripura.	..	..	..	..	..	..	..	..	..	..	2,16,862	..	..	..	..	..	2,16,862
Total	..	25,700	..	..	..	..	..	..	..	..	2,57,684	7,446	..	..	..	..	2,60,830
Saurashtra (Kutch)																	
II—Thermo-Electric Schemes—																	
Bhuj . . . . .	..	1,12,816	..	..	..	..	..	..	..	..	85,036	..	..	..	..	..	1,97,852
Mandvi . . . . .	..	75,211	..	..	..	..	..	..	..	..	56,691	..	..	..	..	..	1,31,902
Total	..	1,88,027	..	..	..	..	..	..	..	..	1,41,727	..	..	..	..	..	3,29,754
TOTAL CENTRAL GOVERNMENT.	..	2,13,727	..	..	..	..	..	..	..	..	3,99,411	7,446	..	..	..	..	6,20,584 (a)
STATE GOVERNMENTS																	
Government of Bhopal																	
II—Thermo-Electric Schemes—																	
Bhopal Electric Supply Schemes.	6,28,023	..	..	..	..	..	..	..	..	..	3,22,120	..	..	..	..	..	9,50,143
TOTAL GOVERNMENT OF BHOPAL.	6,28,023	..	..	..	..	..	..	..	..	..	3,22,120	..	..	..	..	..	(a) 9,50,143
Government of Himachal Pradesh																	
I—Hydro Electric Schemes (b)																	
—5,429	1,03,966	..	..	..	..	..	..	..	..	..	..	34,019	149	..	..	..	1,32,705
TOTAL GOVERNMENT OF HIMACHAL PRADESH.	—5,429	1,03,966	..	..	..	..	..	..	..	..	..	34,019	149	..	..	..	(a) 1,32,705

Government of Vindhya Pradesh																	
II—Thermo-Electric Schemes (b)																	
Total Government of Vindhya Pradesh.	6,77,200	..	..	..	..	..	..	..	..	..	4,17,537	..	..	..	1,106	2	10,95,845
	6,77,200	..	..	..	..	..	..	..	..	..	4,17,537	..	..	..	1,106	2	(a) 10,95,845
Government of Andhra																	
I—Hydro-Electric Schemes—																	
Machkund Hydro-Thermal Area.	943	43,44,389	7,96,200	..	7,96,200	..	3,18,500	..	3,18,500	..	8,33,110	-60,220	-29,41,512	..	..	..	32,91,410
Tungabhadra Hydro-Thermal Area.	..	15,12,274	2,33,500	..	2,33,500	..	93,400	..	93,400	..	4,00,003	14,720	26,30,446	..	..	..	48,84,343
Chittoor Hydro-Thermal Area.	..	6,89,204	79,000	..	79,000	..	31,600	..	31,600	..	96,250	1,095	200	..	..	..	8,97,349
Total I—Hydro-Electric Schemes.	943	65,45,867	11,08,700	..	11,08,700	..	4,43,500	..	4,43,500	..	13,29,363	-44,405	-3,10,866	..	..	..	90,73,102
II—Thermo-Electric Schemes—																	
Nellore Thermal Scheme	..	9,24,861	..	..	..	..	..	..	..	..	1,17,928	2,917	..	..	..	..	10,45,706
Total II—Thermo-Electric Schemes.	..	9,24,861	..	..	..	..	..	..	..	..	1,17,928	2,917	..	..	..	..	10,45,706
TOTAL GOVERNMENT OF ANDHRA.	943	74,70,728	11,08,700	..	11,08,700	..	4,43,500	..	4,43,500	..	14,47,291	-41,488	-3,10,866	..	..	..	(a) 1,01,18,508
Government of Bihar																	
II—Thermo-Electric Schemes—																	
Dehri-Sasaram Electrification Scheme.	2,18,076	5,59,495	..	..	..	..	..	..	..	..	1,01,135	20,483	-20,34,502	..	..	..	-11,35,313
Kodarma Electric Supply Scheme.	..	2,73,066	..	..	..	..	..	..	..	..	17,118	15,569	-8,31,490	..	..	..	-5,25,738
Giridih Electric Supply Scheme.	..	1,60,406	..	..	..	..	..	..	..	..	12,824	4,358	1,35,766	..	..	..	3,13,354
Hasaribagh Electric Supply Scheme.	..	1,91,386	..	..	..	..	..	..	..	..	93,876	4,828	-21,105	..	..	..	2,68,985
Electrification of Madhopur, Jasidih, Dooghar and Villages en-route Scheme.	..	2,12,130	..	..	..	..	..	..	..	..	18,733	8,164	10,338	..	..	..	2,49,365
Buzar Tube wells Electrification Scheme.	25,590	95,555	..	..	..	..	..	..	..	..	18,516	..	-68,573	..	..	..	71,088
Gaya Electric Supply Scheme.	..	9,58,773	..	..	..	..	..	..	..	..	1,25,572	42,326	-2,76,813	..	..	..	8,48,058
Electrification of Sirka Colliery Scheme.	..	1,824	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,224
Electrification of Babour Village Scheme.	..	4,313	..	..	..	..	..	..	..	..	..	..	703	..	..	..	5,016
Carried over	2,43,666	24,54,947	..	..	..	..	..	..	..	..	3,67,774	93,728	-30,85,470	..	..	..	96,659
	13,00,737	75,74,894	11,08,700	..	11,08,700	..	4,43,500	..	4,43,500	..	21,86,948	-7,469	-3,10,717	..	1,106	2	1,22,07,501

(a) These are voted.

(b) Schemewise details are not available.

I and II—Electricity Schemes.

Projects	Works expenditure financed from Ordinary Revenues	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Less—Amount spent from the Depreciation Reserve Fund	Net amount transferred to the Depreciation Reserve Fund	Renewals and Replacements from the Depreciation Reserve Fund	Provision for transfer to the Special Reserve Fund	Less—Amount spent from the Special Reserve Fund	Net amount transferred to the Special Reserve Fund	Extraordinary Renewals and Replacements from the Special Reserve Fund	Establishment	Tools and Plant	Suspense	Cost of Power creditable to Bulk Supply	Charges in England	Loss or gain by exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	13,00,737	75,74,634	11,08,700	..	11,08,700	..	4,43,500	..	4,43,500	..	21,86,948	—7,469	—3,10,717	..	1,106	2	1,22,97,501
Government of Bihar—concl'd.	2,43,666	24,54,947	..	..	..	..	..	..	..	..	3,87,774	95,728	—30,85,476	..	..	..	96,839
Daltonganj Electric Supply Scheme.	..	1,34,036	..	..	..	..	..	..	..	..	15,868	248	..	..	..	..	1,50,152
Electrification of 350 Tubewells under T.C.A. Programme.	..	27,340	..	..	..	..	..	..	..	..	..	4	19,307	..	..	..	46,651
Electrification of Begusarai Town.	29,993	..	..	..	..	..	..	..	..	..	16,576	508	—1,519	..	..	..	45,558
North Bihar Electrification Scheme.	..	32,471	..	..	..	..	..	..	..	..	90,532	10,327	9,25,242	..	..	..	10,58,572
P.B.B. E.B. Scheme (Electrical Portion).	..	8,33,030	..	..	..	..	..	..	..	..	1,72,998	67,030	..	..	..	..	10,73,058
Electrification of Katihar villages en-route.	..	..	..	..	..	..	..	..	..	..	..	..	969	..	..	..	969
Electrification of Ramgarh and South Katarpura Coal-field area Scheme.	..	94,937	..	..	..	..	..	..	..	..	..	8	..	..	..	..	94,945
Electrification of Netarhat .	..	14,435	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14,435
Saraikella and Kharsowan Electric Supply Scheme.	..	22,960	..	..	..	..	..	..	..	..	8,274	..	2,186	..	..	..	33,420
Electrification of Ranchi, Kanke, Itki and Surrounding Areas.	..	78,286	..	..	..	..	..	..	..	..	88,274	6,762	6,10,072	..	..	..	7,83,394
Coalmines Area Electrification Scheme, Dhanbad.	..	11,34,701	..	..	..	..	..	..	..	..	1,18,786	54,386	—10,47,349	..	..	..	2,80,524
Electrification of Sini-Chakradharpur and Rural Areas in Singhbhum District.	..	1,319	..	..	..	..	..	..	..	..	49,002	..	—7,92,361	..	..	..	—7,42,040
Electrification of Gomia	..	4,128	..	..	..	..	..	..	..	..	..	1,099	8	..	..	..	5,235
Electrification of the Towns of Sahara, Madhopura and en-route villages.	..	7,080	..	..	..	..	..	..	..	..	..	2,323	2,367	..	..	..	11,770
Chupra Electric Supply Scheme.	..	51,782	..	..	..	..	..	..	..	..	2,086	..	..	..	..	..	53,868
Arrah Electric Supply Scheme.	..	62,786	..	..	..	..	..	..	..	..	16,508	..	..	..	..	..	79,294
TOTAL GOVERNMENT OF BIHAR.	2,73,659	49,54,238	..	..	..	..	..	..	..	..	9,66,678	2,38,423	—33,66,554	..	..	..	(a) 30,66,444

Government of Bombay																		
M/S/181/C&AG-58	II—Thermo-Electric Schemes—																	
	Vijapur Power House	..	92,717	..	..	..	..	..	..	..	..	..	..	..	..	..	..	96,150
	Nasik Power House	..	2,356	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,369
TOTAL GOVERNMENT OF BOMBAY.		..	95,073	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(a)98,519
Government of Madras																		
I—Hydro-Electric Schemes—																		
Pykara Hydro-Electric Scheme.	21,990	47,55,917	36,14,724	44,960	35,69,764	44,960	14,45,890	-4,167	14,50,057	-4,167	16,24,530	-1,49,673	3,79,404	..	..	..	..	1,16,92,782
Mettur Hydro-Electric Scheme.	19,641	96,30,385	12,76,727	74,248	12,02,479	74,248	5,10,691	-6,735	5,17,426	-6,735	8,83,218	-1,59,004	2,21,821	..	..	..	..	1,23,83,479
Papanasam Hydro-Electric Scheme.	25,512	35,17,101	13,13,137	2,01,616	11,11,521	2,01,616	5,25,256	1,20,313	4,04,943	1,20,313	10,77,544	-98,787	3,64,120	..	..	..	..	67,23,883
Total I—Hydro-Electric Schemes.	67,143	1,79,03,403	62,04,588	3,20,824	58,83,764	3,20,824	24,81,837	1,09,411	23,72,426	1,09,411	35,85,292	-4,07,464	9,65,345	..	..	..	..	3,08,00,144
II—Thermo-Electric Schemes— Madras Thermal Scheme.		7,240	1,05,15,687	31,11,545	1,92,300	29,19,245	1,92,300	6,18,983	..	6,18,983	..	10,99,347	-1,71,160	-7,73,823	..	..	..	1,44,07,819
TOTAL GOVERNMENT OF MADRAS.		74,383	2,84,19,090	93,16,133	5,13,124	88,03,009	5,13,124	31,00,820	1,09,411	29,91,409	1,09,411	46,84,639	-5,78,624	1,91,522	..	..	..	(a)4,52,07,633
Government of Orissa																		
I—Hydro-Electric Schemes—																		
Duduma Transmission Scheme.	..	60,420	12,782	..	12,782	..	..	..	..	..	3,951	2,319	..	..	..	..	..	79,472
Hirakud Power Utilisation Scheme.	..	4,10,918	70,756	..	70,756	..	..	..	..	..	26,876	15,775	..	..	..	..	..	5,24,325
Total I—Hydro-Electric Schemes.	..	4,71,338	83,538	..	83,538	..	..	..	..	..	30,827	18,094	..	..	..	..	..	6,03,797
II—Thermo-Electric Schemes—																		
Cuttack Thermal Scheme	..	7,24,347	1,13,531	..	1,13,531	..	..	..	..	..	48,066	28,212	10,511	..	..	..	..	9,24,067
Town Electrification Scheme (Group I).	..	38,472	5,760	..	5,760	..	..	..	..	..	2,515	1,477	..	..	..	..	..	48,224
Town Electrification Scheme (Group II).	..	1,88,763	18,132	..	18,132	..	..	..	..	..	8,627	5,065	-56,833	..	..	..	..	1,63,754
Batipada Electric Supply Scheme.	..	83,184	28,000	..	28,000	..	..	..	..	..	5,440	3,193	..	..	..	..	..	1,19,817
Small Towns and Rural Electrification Schemes (Group III).	..	2,05,151	37,146	..	37,146	..	..	..	..	..	-7,404	-4,348	-3,18,408	..	..	..	..	-87,863
Carried over		..	12,30,917	2,02,569	..	2,02,569	..	..	..	..	57,244	33,599	-3,64,730	..	..	..	..	11,68,599
		..	4,71,338	83,538	..	83,538	..	..	..	..	30,827	18,094	..	..	..	..	..	6,03,797
		16,48,779	4,10,43,095	1,04,24,833	5,13,124	99,11,709	5,13,124	35,44,320	1,09,411	34,34,909	1,09,411	78,41,711	-3,47,670	-34,85,749	..	1,106	2	6,06,70,427

(a) These are voted

I. and II. — Electricity Schemes.

No. 75-A—ACCOUNT of WORKING EXPENSES of the ELECTRICITY SCHEMES during the year ended 31st March, 1956—contd.

Projects	Works expenditure Financed from Ordinary Revenues	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Less—Amount spent from the Depreciation Reserve Fund	Net amount transferred to the Depreciation Reserve Fund	Renewals and Replacements from the Depreciation Reserve Fund	Provision for transfer to the Special Reserve Fund	Less—Amount spent from the Special Reserve Fund	Net amount transferred to the Special Reserve Fund	Extraordinary Renewals and Replacements from the Special Reserve Fund	Establishment	Tools and Plant	Suspense	Cost of Power creditable to Bulk Supply	charges in England	Loss or gain by exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	16,48,779	4,10,43,095	1,04,24,833	5,13,124	99,11,709	5,13,124	35,44,320	1,09,411	34,34,909	1,09,411	78,41,711	—3,47,070	—34,85,749	..	1,108	2	6,06,70,427
	..	4,71,338	3,538	..	83,533	..	..	..	..	..	30,827	18,094	..	..	..	..	6,03,797
Government of Orissa— concl'd. II, Thermo-Electric Schemes —concl'd. Expansion of Power facilities in Rural Areas.	..	12,39,917	2,02,569	..	2,02,569	..	..	..	..	..	57,244	33,599	—3,64,730	..	..	..	11,68,599
Total II—Thermo Electric Schemes.	..	5,963	2,288	..	2,288	..	..	..	..	..	388	229	..	..	..	..	8,868
TOTAL GOVERNMENT OF ORISSA	..	12,45,880	2,04,857	..	2,04,857	..	..	..	..	..	57,632	33,828	—3,64,730	..	..	..	11,77,467
	..	17,17,218	2,88,395	..	2,88,395	..	..	..	..	..	88,459	51,922	—3,64,730	..	..	..	(a) 17,81,264
Government of Punjab I—Hydro-Electric Schemes— Uhl Riva Scheme—																	
Production	..	1,76,726	2,57,700	64,617	1,93,083	64,617	..	..	..	..	3,93,550	8,019	..	..	..	..	8,35,995
Transmission	1,746	1,95,381	4,55,200	32,299	4,22,901	32,299	..	..	..	..	3,74,115	14,865	..	20,47,124	..	—2	30,88,419
Bulk Supply	..	168	32,900	..	32,900	..	..	..	..	..	273	1	..	..	..	..	33,342
Distribution	6,393	3,97,807	11,09,300	31,771	10,77,529	31,771	..	..	..	..	20,51,227	2,998	..	..	..	..	35,87,725
Total I—Hydro-Electric Schemes	8,139	7,70,082	18,55,100	1,28,687	17,26,413	1,28,687	..	..	..	..	28,19,165	25,873	..	20,47,124	..	—2	75,25,481
II—Thermo Electric Schemes—																	
Panipat Jagadhri Servicing Plant.	..	29,143	2,70,100	..	2,70,100	..	..	..	..	..	5,590	2	..	1,84,012	..	..	4,88,847
Abohar Electric Supply Scheme.	59	88,779	35,800	3,436	32,364	3,436	..	..	..	..	17,702	3,130	..	..	..	..	1,45,470
Moga Electric Supply Scheme.	—347	17,809	38,000	..	38,000	..	..	..	..	..	3,310	585	..	..	..	..	59,357
Fazilka Electric Supply Scheme.	..	84,552	26,700	8,162	18,538	8,162	..	..	..	..	16,862	3,145	..	..	..	..	1,31,259
Sonepat Electric Supply Scheme.	..	..	..	..	..	..	..	..	..	..	..	..	..	34,405	..	..	34,405
Electrification Refugee Colony, Panipat.	..	..	..	..	..	..	..	..	..	..	..	..	..	6,378	..	..	6,378
Electrification Refugee Colony, Sonepat.	..	..	..	..	..	..	..	..	..	..	..	..	..	2,883	..	..	2,883
Jagadhri Industrial Town- ship.	..	..	..	..	..	..	..	..	..	..	..	..	..	84,875	..	..	84,875

Panipat Industrial Town-ship.														5,135			5,135
Bonepat Industrial Town-ship.														25,321			25,321
Irrigation Branch Tubewells in Panipat.		153												11,277			11,430
Irrigation Branch Tube-wells in Jagadhri.														70,696			70,696
Panipat Outside Licensed Area.														44,342			44,342
Jagadhri Outside Licensed Area.														2,83,239			2,83,239
Panipat Electric Supply Undertaking.														43,954			43,954
Total II—Thermo-Electric Schemes.	—288	2,20,436	3,70,600	11,598	3,59,002	11,598					43,464	6,862		7,96,517			14,37,691
TOTAL GOVERNMENT OF PUNJAB.	7,851	9,90,518	22,25,700	1,40,285	20,85,415	1,40,285					28,62,629	32,735		28,43,641		—2	(a)89,63,072
Government of Uttar Pradesh.																	
I—Hydro-Electric Schemes—																	
Hydel Grid Scheme	89,838	35,59,226	20,70,120	5,99,815	14,70,305	5,99,815					32,84,957	58,218					90,62,359
Rampur Hydel	39,301	5,54,376		11,052	—11,052	11,052					2,99,979	6,287					8,99,943
Sarda Hydel		5,78,505									1,01,436	3,351					6,83,362
Electrification of Small Towns.	21,105	1,85,550									1,55,961	22,908					3,85,624
Total I—Hydro-Electric Schemes.	1,50,244	48,77,717	20,70,120	6,10,867	14,59,253	6,10,867					38,42,333	90,764					1,10,31,178
II—Thermo-Electric Schemes—																	
Construction of Power Station at Mainpuri.		39,940									3,498	115					43,553
Sohawal Power House		3,98,493	49,000	2,792	46,208	2,792					34,895	1,154	—65,383				4,18,159
Gorakhpur Power House	4,941	2,82,822		11,520	—11,520	11,520					25,189	829					3,13,781
State Tube-wells		13,06,007									1,31,076	6,796					14,43,870
Kanpur Electric Supply Administration		67,32,019	(b)31,46,586	4,42,195	27,04,391	4,42,195					16,29,127	58,782					1,15,66,514
Asamgarh Electric Supply	938	77,333									6,719	208	639				85,837
Bhahjampur Power House.		21,339									3,658	124					25,121
Total II—Thermo-Electric Schemes.	5,879	88,57,953	(b)31,95,586	4,56,507	27,39,079	4,56,507					18,34,162	68,008	—64,744				1,38,96,644
Total Government of Uttar Pradesh.	1,56,123	1,37,32,670	52,65,706	10,67,374	41,98,332	10,67,374					56,76,495	1,58,772	—64,744				(a)2,49,28,022
Carried over	18,12,753	5,74,86,601	1,82,04,634	17,20,783	1,64,83,751	17,20,783	35,44,320	1,09,411	34,34,909	1,09,411	1,64,69,294	—1,04,241	—39,15,223	28,43,641	1,106		9,63,42,765

(a) These are Voted.

(b) Includes Rs. 2,40,815 representing "Provision for transfer to the Contingency Reserve Fund".

No. 7D-A -- ACCOUNT OF WORKING EXPENSES OF THE ELECTRICITY SUPPLY SCHEMES during the year ended 31st March, 1955 contd.

Projects	Works expenditure transferred from ordinary revenues	Maintenance proper	Provision as deemed by us not included in transfer to the Depreciation Reserve Fund	Less amount spent from the Reserve Fund	Net amount transferred to the Depreciation Reserve Fund	Repairs and replacements from the Depreciation Reserve Fund	Provision for transfer to the Depreciation Reserve Fund	Less amount spent from the Reserve Fund	Net amount transferred to the Depreciation Reserve Fund	Payments made by the Government	Cost of power and materials	Charges to Government	Less by as charge	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of West Bengal	14,18,700	9,74,86,501	1,64,04,816	17,40,788	1,64,04,816	17,40,788	49,44,330	1,80,478	4,11,000	1,04,00,994	1,04,00,994	1,14,241	1,100	1,03,40,780
Hydroelectric Scheme														
Government of Karnataka and Mysore Electric Supply.		1,110								6,161	6,161			6,007
1-1 Mysore Electric Scheme		1,140								6,161	6,161			6,007
2-3 Mysore Electric Scheme		10,940								20,100	20,100			10,941
4-5 Mysore Electric Supply Scheme		28,840								7,001	7,001			29,741
6-7 Mysore Electric Supply Scheme		8,811								11,108	11,108			10,001
Bulk Power to Supply Scheme for Mysore and Mysore										400	400			400
8-9 Mysore Electric Supply Scheme										747	747			747
Bulk Power Supply Scheme to Mysore Electric Supply.										100	100			100
Acquisition of Assets from Mysore Electric Supply		588								9,244	9,244			9,832
Acquisition of Assets from Mysore Electric Supply		46,870								4,001	4,001			50,871
10-11 Mysore Electric Supply Scheme		1,00,000								1,061	1,061			1,061
12-13 Mysore Electric Supply Scheme										1,000	1,000			1,000
14-15 Mysore Electric Supply Scheme										1,000	1,000			1,000
16-17 Mysore Electric Supply Scheme										1,000	1,000			1,000
18-19 Mysore Electric Supply Scheme										1,000	1,000			1,000
20-21 Mysore Electric Supply Scheme										1,000	1,000			1,000
22-23 Mysore Electric Supply Scheme										1,000	1,000			1,000
24-25 Mysore Electric Supply Scheme										1,000	1,000			1,000
26-27 Mysore Electric Supply Scheme										1,000	1,000			1,000
28-29 Mysore Electric Supply Scheme										1,000	1,000			1,000
30-31 Mysore Electric Supply Scheme										1,000	1,000			1,000
32-33 Mysore Electric Supply Scheme										1,000	1,000			1,000
34-35 Mysore Electric Supply Scheme										1,000	1,000			1,000
36-37 Mysore Electric Supply Scheme										1,000	1,000			1,000
38-39 Mysore Electric Supply Scheme										1,000	1,000			1,000
40-41 Mysore Electric Supply Scheme										1,000	1,000			1,000
42-43 Mysore Electric Supply Scheme										1,000	1,000			1,000
44-45 Mysore Electric Supply Scheme										1,000	1,000			1,000
46-47 Mysore Electric Supply Scheme										1,000	1,000			1,000
48-49 Mysore Electric Supply Scheme										1,000	1,000			1,000
50-51 Mysore Electric Supply Scheme										1,000	1,000			1,000
52-53 Mysore Electric Supply Scheme										1,000	1,000			1,000
54-55 Mysore Electric Supply Scheme										1,000	1,000			1,000
56-57 Mysore Electric Supply Scheme										1,000	1,000			1,000
58-59 Mysore Electric Supply Scheme										1,000	1,000			1,000
60-61 Mysore Electric Supply Scheme										1,000	1,000			1,000
62-63 Mysore Electric Supply Scheme										1,000	1,000			1,000
64-65 Mysore Electric Supply Scheme										1,000	1,000			1,000
66-67 Mysore Electric Supply Scheme										1,000	1,000			1,000
68-69 Mysore Electric Supply Scheme										1,000	1,000			1,000
70-71 Mysore Electric Supply Scheme										1,000	1,000			1,000
72-73 Mysore Electric Supply Scheme										1,000	1,000			1,000
74-75 Mysore Electric Supply Scheme										1,000	1,000			1,000
76-77 Mysore Electric Supply Scheme										1,000	1,000			1,000
78-79 Mysore Electric Supply Scheme										1,000	1,000			1,000
80-81 Mysore Electric Supply Scheme										1,000	1,000			1,000
82-83 Mysore Electric Supply Scheme										1,000	1,000			1,000
84-85 Mysore Electric Supply Scheme										1,000	1,000			1,000
86-87 Mysore Electric Supply Scheme										1,000	1,000			1,000
88-89 Mysore Electric Supply Scheme										1,000	1,000			1,000
90-91 Mysore Electric Supply Scheme										1,000	1,000			1,000
92-93 Mysore Electric Supply Scheme										1,000	1,000			1,000
94-95 Mysore Electric Supply Scheme										1,000	1,000			1,000
96-97 Mysore Electric Supply Scheme										1,000	1,000			1,000
98-99 Mysore Electric Supply Scheme										1,000	1,000			1,000
100-101 Mysore Electric Supply Scheme										1,000	1,000			1,000

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Aurangabad, Nizamabad, Raichur—Warangal, Nanded Gulbarga, Narayanpeth, Yadgir, Yellandu, Khammameth, Vikarabad, and Bidar Electricity Schemes.	..	9,65,622	2,27,269	..	2,27,269	(c)7,69,363	..	7,19,735	26,81,979
TOTAL GOVERNMENT OF HYDRABAD.	..	35,23,619	9,92,269	..	9,92,269	..	..	..	..	..	39,60,499	..	12,31,785	..	..	(d)97,08,172
Government of Madhya Bharat																
II—Thermo-Electric Schemes—																
Electricity Supply—																
Mahidpur	3,784	32,431	5,000	..	5,000	..	..	..	..	..	24,412	..	..	..	..	65,607
Bhind	13,214	43,199	25,000	..	25,000	..	..	..	..	..	30,352	..	..	..	..	1,11,765
Shujalpur	6,005	27,458	5,000	..	5,000	..	..	..	..	..	22,190	..	..	..	..	60,653
Khargono	15,887	56,064	12,400	..	12,400	..	..	..	..	..	30,440	..	..	..	..	1,14,791
Benawad	1,000	17,616	..	..	..	..	..	..	..	..	15,507	..	..	..	..	34,123
Ujjain	11,257	3,06,572	48,800	..	48,800	..	..	..	..	..	1,94,495	..	..	..	..	5,61,124
Gwalior	83,430	5,44,906	1,00,000	..	1,00,000	..	..	..	..	..	3,67,952	..	..	..	..	10,96,288
Shivpuri . . . . .	..	87,050	15,900	..	15,900	..	..	..	..	..	46,063	..	..	..	..	1,49,013
Indore	4,32,537	9,69,964	1,02,494	..	1,02,494	..	..	..	..	..	4,66,035	..	..	..	..	18,71,030
Morena	9,296	59,436	6,000	..	6,000	..	..	..	..	..	30,189	..	..	..	..	1,04,921
Jaora . . . . .	..	79,367	9,200	..	9,200	..	..	..	..	..	43,387	..	..	..	..	1,31,044
Narsingarh . . . . .	..	24,750	6,100	..	6,100	..	..	..	..	..	18,067	..	..	..	..	48,917
Dewas	4,892	67,861	25,800	..	25,800	..	..	..	..	..	32,669	..	..	..	..	1,31,022
Barwani . . . . .	..	5,783	1,400	..	1,400	..	..	..	..	..	16,096	..	..	..	..	23,279
Rajgarh . . . . .	..	25,982	6,200	..	6,200	..	..	..	..	..	20,176	..	..	..	..	62,358
Dhar	900	1,03,694	27,000	..	27,000	..	..	..	..	..	62,262	..	..	..	..	1,93,856
Kurwai . . . . .	..	6,597	500	..	500	..	..	..	..	..	7,479	..	..	..	..	14,576
Total II—Thermo-Electric Schemes.	5,81,962	24,58,720	3,96,794	..	3,96,794	..	..	..	..	..	14,27,771	..	..	..	..	48,65,267
TOTAL GOVERNMENT MADHYA BHARAT	5,81,962	24,58,720	3,96,794	..	3,96,794	..	..	..	..	..	14,27,771	..	..	..	..	(a)48,65,267
Carried over	23,91,73	6,35,72,636	1,95,93,697	17,20,783	1,78,72,914	17,20,783	35,44,310	1,09,411	34,34,909	1,09,411	2,19,24,654	-1,04,241	-26,83,438	28,43,641	1,106	11,10,87,110

I. and II.—Electricity Schemes.

(a) These are Voted.
 (b) Includes Rs. 5,85,000 on account of interest on Capital.
 (c) Includes Rs. 2,65,330 on account of interest on Capital.
 (d) Comprised of Rs. 8,60,330 (Charged) and Rs. 88,57,842 (Voted).

Projects.	Works expenditure Financed from Ordinary Revenues	Maintenance proper	Provision or depreciation as calculated for transfer to the Depreciation Reserve Fund	Less—Amount spent from Depreciation Reserve Fund.	Net amount transferred to the Depreciation Reserve Fund.	Renewals and Replacements from the Depreciation Reserve Fund	Provision for transfer to the Special Reserve Fund	Less—Amount spent from the Special Reserve Fund	Net amount transferred to the Special Reserve Fund	Extraordinary Renewals and Replacements from the Special Reserve Fund	Establishment	Tools and Plant	Suspense	Cost of Power creditable to Bulk Supply	Charges in England	Loss or gain by exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—	18,12,763	5,74,86,501	1,82,04,634	17,20,783	1,64,83,851	17,20,783	35,44,320	1,09,411	34,34,909	1,09,411	1,64,69,294	—1,04,241	—39,15,223	28,43,641	1,106	..	9,63,42,785
Government of West Bengal																	
<i>I—Hydro-Electric Scheme—</i>																	
Acquisition of Kurseong and Siliguri Electric Supply.	..	3,746	..	..	..	..	..	..	..	..	5,161	..	..	..	..	..	8,907
Total I—Hydro-Electric Schemes.	..	3,746	..	..	..	..	..	..	..	..	5,161	..	..	..	..	..	8,907
<i>II—Thermo-Electric Schemes—</i>																	
North Calcutta Rural Electrification Schemes	..	36,248	..	..	..	..	..	..	..	..	29,165	..	..	..	..	..	65,413
Barrackpore Electric Supply Scheme.	..	22,340	..	..	..	..	..	..	..	..	7,361	..	..	..	..	..	29,710
Cooch Behar Electric Supply Scheme.	..	8,813	..	..	..	..	..	..	..	..	11,188	..	..	..	..	..	20,001
Bulk Power Supply Scheme to Garia Rajpur, Sonarpur and Baruiipur.	..	..	..	..	..	..	..	..	..	..	682	..	..	..	..	..	682
Power Supply Scheme to Raniganj Coalfield Area.	..	7,484	..	..	..	..	..	..	..	..	717	..	..	..	..	..	8,201
Bulk power Supply Scheme to Bangaon Electric Supply.	..	..	..	..	..	..	..	..	..	..	130	..	..	..	..	..	130
Acquisition of Santiniketan Electric Supply.	..	286	..	..	..	..	..	..	..	..	2,244	..	..	..	..	..	2,530
Acquisition of Burdwan Electric Supply.	..	24,870	..	..	..	..	..	..	..	..	8,901	..	..	..	..	..	33,771
Electrification under C.D.P. Baruiipur Electricity Supply.	..	..	..	..	..	..	..	..	..	..	1,541	..	..	..	..	..	1,541
Total II—Thermo-Electric Schemes.	..	1,00,050	..	..	..	..	..	..	..	..	61,929	..	..	..	..	..	1,61,979
TOTAL GOVERNMENT OF WEST BENGAL.	..	1,03,796	..	..	..	..	..	..	..	..	67,090	..	..	..	..	..	(a)1,70,886
Government of Hyderabad																	
<i>II—Thermo-Electric Schemes—</i>																	
Hyderabad and Secunderabad Electricity Schemes.	..	25,57,997	7,65,000	..	7,65,000	..	..	..	..	..	(b)31,91,146	..	5,12,050	..	..	..	70,26,193

No 75-A ACCOUNT of WORKING EXPENSES of the ELECTRICITY SCHEMES during the year ended 31st March, 1956—concl'd.

Projects	Works expenditure Financed from Ordinary Revenue	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	Less—Amount spent from the Depreciation Reserve Fund	Net amount transferred to the Depreciation Reserve Fund	Renewals and Replacements from the Depreciation Reserve Fund	Provision for transfer to the Special Reserve Fund	Less—Amount spent from the Special Reserve Fund	Net amount transferred to the Special Reserve Fund	Extraordinary Renewals and Replacements from the Special Reserve Fund	Establishment	Tools and Plant	Suspense	Cost of Power creditable to Bulk Supply	Charges in England	Loss or gain by exchange	Total			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Brought forward	23,94,735	6,35,72,630	1,95,93,697	17,20,783	1,78,72,914	17,20,783	35,44,320	1,09,411	34,34,909	1,09,411	2,19,24,854	—1,04,241	—26,83,438	28,43,641	1,106	..	11,10,87,110			
Government of Mysore																				
<i>I—Hydro-Electric Schemes</i>																				
Cauvery Power Scheme including Shimsha and Mahatma Gandhi Hydro-Electric Schemes	..	46,98,168	80,09,307	15,50,066	64,59,241	15,50,066	..	..	..	..	35,96,514	3,70,796	..	..	..	..	1,66,74,785
<i>II—Thermo-Electric Schemes—</i>																				
Sandur Scheme	..	16,443	..	..	..	..	..	..	..	..	4,335	..	..	..	..	..	20,778
TOTAL GOVERNMENT OF MYSORE.	..	47,14,611	80,09,307	15,50,066	64,59,241	15,50,066	..	..	..	..	36,00,849	3,70,796	..	..	..	..	(a) 1,66,95,563
Government of P.E.P.S.U.																				
<i>I—Hydro-Electric Schemes</i>																				
Kapurthala Electric Supply Scheme.	—25	1,83,634	13,200	..	13,200	..	..	..	..	..	} (b) 1,14,478	} (b) 154	..	..	..	..	} (b) 7,19,857
Phagwara Electric Supply Scheme	..	3,34,398	4,400	..	4,400	
Faridkot Electric Supply Scheme.	..	35,245	10,000	..	10,000	
Doraha Electric Supply Scheme	..	19,973	4,400	..	4,400	
TOTAL I—HYDRO-ELECTRIC SCHEMES	—25	5,73,250	32,000	..	32,000	..	..	..	..	..	1,14,478	154	..	..	..	..	7,19,857
<i>II—Thermo-Electric Schemes—</i>																				
Patiala Electric Supply Scheme	2,927	5,60,659	1,33,800	..	1,33,800	..	..	..	..	..	} (b) 2,60,417	} (b) 321	} —3,29,210 (b)	..	..	..	} (b) 7,40,436
Kandaghat Electric Supply Scheme.	..	24,332	7,000	..	7,000
Sangrur Electric Supply Scheme.	..	73,490	6,800	..	6,800
TOTAL II—THERMO-ELECTRIC SCHEMES.	2,927	6,58,361	1,47,600	..	1,47,600	..	..	..	..	..	2,60,417	321	—3,29,210	..	..	..	7,40,436
TOTAL GOVERNMENT OF P.E.P.S.U.	2,902	12,31,631	1,79,600	..	1,79,600	..	..	..	..	..	3,74,895	475	—3,29,210	..	..	..	(a) 14,60,293

Government of Rajasthan II—Thermal Electric Schemes—(b)	402	68,01,668	1,68,738	..	1,68,738	..	..	..	..	..	33,07,023	77,031	-9,02,147	..	..	..	94,52,715
TOTAL GOVERNMENT OF RAJASTHAN.	402	68,01,668	1,68,738	..	1,68,738	..	..	..	..	..	33,07,023	77,031	-9,02,147	..	..	..	(a) 94,52,715
Government of Travancore- Cochin —Hydro Electric Schemes, Pallivasal Hydro-Elec- tric Schemes.	..	18,00,908	29,20,975	..	29,20,975	..	..	..	..	..	25,70,104	17,514	4,018	..	..	..	71,13,519
TOTAL GOVERNMENT OF TRAVANCORE-COCHIN.	..	18,00,908	29,20,975	..	29,20,975	..	..	..	..	..	25,70,104	17,514	4,018	..	..	..	(a) 71,13,519
Total State Governments	23,98,039	7,79,21,454	3,08,72,317	32,70,849	2,76,01,468	32,70,849	35,44,320	1,09,411	34,34,909	1,09,411	3,17,77,525	3,61,575	-39,10,777	28,43,641	1,106	..	14,58,09,200
Total Central Government	..	2,13,727	..	..	..	..	..	..	..	..	3,99,411	7,446	..	..	..	..	6,20,584
GRAND TOTAL— Central and State Govern- ments.	23,98,039	7,81,35,181	3,08,72,317	32,70,849	2,76,01,468	32,70,849	35,44,320	1,09,411	34,34,909	1,09,411	3,21,76,936	3,69,021	-39,10,777	28,43,641	1,106	..	14,64,29,784

(a) These are voted.

(b) Schemewise details are not available.

76—ACCOUNT OF OTHER REVENUE EXPENDITURE connected with Electricity Schemes for the year ended 31st March, 1956

	Government of Ajmer	Government of Coorg	Government of Himachal Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Saurashtra	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment Charges	..	89,213	32,298	—4,24,370	52,031	2,19,233	2,500	1,010	—9,11,497	..	3,865	1,18,922	41,580	1,20,953	39,515	—6,14,747
Miscellaneous Expenditure (including Surveys)	13,285	51,267	19,404	3,74,992	..	1,02,824	..	87,388	7,71,322	2,587	86	..	2,520	..	..	14,25,875
Development Schemes	..	..	1,42,075	..	2,44,403	..	..	..	64,420	..	..	..	..	..	..	4,50,898
Charges in England—																
Leave Salaries and Deputation Pay	..	..	..	3,247	..	..	..	..	..	..	..	..	..	..	..	3,247
Stores	..	..	..	..	..	..	..	..	1,849	..	..	..	..	..	..	1,849
Other Charges	..	..	..	9,901	..	..	..	..	..	..	..	..	..	..	..	9,901
Total	13,285	1,40,480	1,93,777	—36,230	2,96,434	3,22,057	2,500	88,398	—73,996	2,587	3,951	1,18,922	44,100	1,20,953	39,515	12,76,823
Charged	..	..	..	..	..	..	..	87,388	7,102	..	..	..	..	..	..	94,490
Voted	13,285	1,40,480	1,93,777	—36,230	2,96,434	3,22,057	2,500	1,010	—81,008	2,587	3,951	1,18,922	44,100	1,20,953	39,515	11,82,333

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1955-56.

	EXPENDITURE DURING THE YEAR							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
INDIA GENERAL								
<i>II—Thermo-Electric Schemes—</i>								
Electric Plant for Power House at Port Blair.	..	..	83,029	..	..	..	83,029	8,90,718
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	..
<i>Net</i> Outlay outside the Revenue Account.							(a) 83,029	8,90,718
VINDHYA PRADESH								
<i>II—Thermo-Electric Schemes—</i>								
<i>Deduct—</i> Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	(b) 2,09,187
<i>Net</i> Outlay outside the Revenue Account.	..	..	..	..	..	..	..	90,513
								(b) 1,18,674
ASSAM								
<i>I—Hydro-Electric Schemes—</i>								
Hydro-Electric Scheme, Manipur	1,36,641	6,914	85,611	..	..	..	2,29,166	3,72,865
<i>II—Thermo-Electric Schemes—</i>								
Nationalisation of Agartala Electric Supply, Tripura.	90,470	..	..	..	..	..	90,470	5,61,542
Total	2,27,111	6,914	85,611	..	..	..	3,19,636	9,34,407
<i>Deduct—</i> Outlay financed from Ordinary Revenues							..	9,827
<i>Net</i> Outlay outside the Revenue Account.							(a) 3,19,636	9,24,580
SAUBASHTRA (Kutch)								
<i>II—Thermo-Electric Schemes—</i>								
Electric Supply undertaking in Kutch.	..	..	..	..	..	..	..	7,85,665
Extension of power lines at Madhopur.	..	..	..	..	..	..	..	} (c) 9,76,900
Extension of Service lines at Mundra and Bhuj.	1,82,873	..	..	..	..	..	1,82,873	
Electrification of Nakhtrana town and surrounding villages.	6,35,148	18,532	..	..	..	..	6,53,680	
Supply of Electricity to Kandla and adjacent areas.	1,14,372	749	..	..	..	..	1,15,121	1,15,121
Extension of lines at Mandvi.	681	10,504	..	..	..	..	11,185	11,185
Construction of Power House at Mundra.	4,36,928	..	..	..	..	248	4,36,680	4,36,680
Total	13,70,002	29,785	..	..	..	248	13,99,539	23,25,551
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	..
<i>Net</i> Outlay outside the Revenue Account.							(a) 13,99,539	23,25,551
Total Capital Outlay on Electricity Schemes—Central Government.	15,97,113	36,699	1,68,840	..	..	248	18,02,204	43,59,963
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	1,00,340
<i>Net</i> Outlay outside the Revenue Account.							(a) 18,02,204	42,59,523

(a) These are voted.

(b) Excludes Rs. 54,463 representing the Capital expenditure for the period from 1-4-54 to 30-9-54 met from the Consolidated Fund of the Government of India transferred *proforma* to the accounts of Part "C" State Vindhya Pradesh.

(c) Schemewise details are not available.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year of 1955-56—contd.

	EXPENDITURE DURING THE YEAR						Total	Expenditure to end of the year.
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS								
GOVERNMENT OF BHOPAL								
II—Thermo-Electric Schemes—								
Bhopal Electric Supply Schemes.	20,64,744	..	..	..	..	..	20,64,744	(a) 49,63,431
<i>Deduct—Outlay financed from Ordinary Revenues.</i>							(b) 50,096	(a) 3,64,101
<i>Net Outlay outside the Revenue Account.</i>							(b) 20,14,648	45,99,330
GOVERNMENT OF COORG								
II—Thermo-Electric Schemes—								
Mercara Town Electrification Works.	3,110	..	55,604	..	..	..	58,714	58,714
Somwarpet Town Electrification Works.	1,21,272	2,701	96,757	..	..	..	2,20,730	2,20,730
Virajpet Town Electrification Works.	1,49,562	4,643	1,68,898	..	..	..	3,23,103	3,23,103
Total II—Thermo-Electric Schemes.	2,73,944	7,344	3,21,259	..	..	..	6,02,547	6,02,547
<i>Deduct—Outlay financed from Ordinary Revenues.</i>							..	..
<i>Net Outlay outside the Revenue Account.</i>							(b) 6,02,547	6,02,547
GOVERNMENT OF HIMACHAL PRADESH								
I—Hydro-Electric Schemes—								
Extension of Electric Supply from Mandi to Sunder Nagar and Balh Valley.	—71,643	..	10,801	—4,88,469	..	..	—5,49,311	—51,608
Installation of 100 K.W. Set at Rampur.	74,456	..	5,262	..	..	..	79,718	2,52,789
Installation of 100 K.W. Set at Tissa.	16,768	..	975	..	..	..	17,743	19,158
Electrification of Rohru and Jubbal.	18,197	..	456	..	..	..	18,653	18,947
Electrification of Baramour Area.	1,073	..	11	..	..	..	1,084	1,084
Electrification of Nahan Paonta Valley.	4,51,348	..	737	—42925	..	..	4,09,160	4,09,160
Jogindarnagar Rural Area Electrification Schemes.	83,491	..	3,650	..	..	..	87,141	87,141
Electrification of Theog	1,00,014	..	..	..	..	..	1,00,014	1,00,014
Electrification of Solan and Suburbs.	4,49,568	..	9,587	..	..	..	4,59,155	4,59,155
Electrification of Chini Area.	659	..	..	..	..	..	659	659
Electrification of Bilaspur	87	..	..	..	..	..	87	87
Renovation and Improvement of Existing net work and Extension of Supply to Suburbs and Mandi Town.	8,714	..	752	..	..	..	9,466	9,466
Replacement of old Turbo Sets and change over from D.C. to A.C. System at Chamba.	39,942	..	1,260	..	..	..	41,202	41,202
TOTAL I—Hydro-Electric Schemes.	11,72,674	..	33,491	— 5,31,394	..	..	6,74,771	13,47,254
<i>Deduct—Outlay financed from Ordinary Revenues.</i>							..	..
<i>Net Outlay outside the Revenue Account.</i>							(b) 6,74,771	13,47,254
Carried over							32,91,966	65,49,131

(a) Includes *Prof. fund* Capital expenditure of Rs. 35,756 met out of the Consolidated Fund of the Government of India during 1950-51, which had been excluded previously.

(b) Total expenditure.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	EXPENDITURE DURING THE YEAR							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							32,91,966	65,49,13
GOVERNMENT OF VINDHYA PRADESH								
II—Thermo-Electric Schemes—								
Development Schemes	24,13,593	1,28,697	21,31,602	— 3,40,552	..	68,108	42,65,232	(d) 52,04,14
Deduct—Outlay financed from Ordinary Revenues.							(e) 95,559	2,05,403
Net Outlay outside the Revenue Account.							(e) 41,69,673	(d) 49,98,738
GOVERNMENT OF ANDHRA								
I—Hydro-Electric Schemes—								
Development Schemes—								
Machkund Hydro-Thermal Scheme.	4,29,23,485	31,90,221	17,70,123	—1,15,97,981	..	(a) 49,38,137	3,13,47,711	(c) 22,56,75,135
Tungab hadra Hydro-Thermal Scheme.	2,02,96,436	10,69,222	23,90,384	58,80,008	..	(b) 29,77,887	2,66,58,163	7,49,77,483
Chittoor Hydro-Thermal Scheme.	47,39,864	3,48,160	796	—3,07,679	..	8,900	47,72,241	1,04,79,485
Total I—Hydro-Electric Schemes.	6,79,59,785	46,07,603	41,61,303	—60,25,652	..	79,24,924	6,27,78,115	31,11,32,103
II—Thermo-Electric Schemes—								
Development Schemes—								
Nellore Thermal Scheme	51,45,265	3,20,046	5,554	1,59,219	..	8,600	56,21,484	(g) 1,54,72,654
GRAND TOTAL	7,31,05,050	49,27,649	41,66,857	—58,66,433	..	79,33,524	6,83,90,599	(g) 32,66,04,757
Deduct—Amount financed from the funds of the Composite State of Madras.							..	16,81,98,685
Deduct—Outlay financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(e) 6,83,90,599	(g) 15,84,06,072
GOVERNMENT OF ASSAM								
I—Hydro-Electric Schemes—								
Umtru Hydro-Electric Scheme	52,89,491	2,35,244	49,472	—56,573	27,56,354	5,976	82,48,012	1,16,21,138
II—Thermo-Electric Schemes—								
Soalkuchi Scheme	9,71,914	55,618	..	4,26,573	..	..	14,54,105	(f) 14,58,302
GRAND TOTAL	62,41,405	2,90,862	49,472	3,70,000	27,56,354	5,976	97,02,117	(f) 1,30,79,440
Deduct—Outlay financed from Ordinary Revenues.							..	26,600
Net Outlay outside the Revenue Account.							(e) 97,02,117	(f) 1,30,52,840
Carried over							8,55,63,355	18,30,06,781

(a) Includes Rs. 48,41,439 representing "Deduct—Share recoverable from the Government of Orissa in the Joint Scheme."

(b) Includes Rs. 29,34,976 representing "Deduct—Share recoverable from the Government of Mysore in the Joint Scheme."

(c) Includes Rs. 4,901 and Rs. 3,739 debited to revenue in the accounts for 1951-52 and 1950-51 respectively being the preliminary expenditure on the Survey of Project.

(d) See footnote (b) on page 455.

(e) These are voted.

(f) Capital Outlay increased *pro forma* by Re. 1 on account of correction since made due to rounding.(g) Capital Outlay decreased *pro forma* by Re. 1 on account of correction since made due to rounding.

I. and II—Electricity Schemes.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1955-56—contd.

	EXPENDITURE DURING THE YEAR							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward							8,55,63,355	18,30,06,781
GOVERNMENT OF BIHAR								
<i>II—Thermal Electric Schemes—</i>								
Dehri-Sasaram Electrification Scheme.	..	..	..	..	..	..	..	4,17,245
Dehri-Sasaram Lift Irrigation Scheme(a).	..	..	..	..	..	..	..	5,81,232
Kodarma Electric Supply Scheme.	84,122	..	..	..	..	..	84,122	7,34,859
Giridih Electric Supply Scheme.	80,618	..	..	..	..	..	80,618	9,69,562
Hazaribagh Electric Supply Scheme.	66,683	..	..	..	..	..	66,683	14,91,408
Electrification of Mica Mines and villages of Kodarma, Jellahabad Lokai and Domchanch.	5,38,681	..	..	..	..	..	5,38,681	19,42,048
Electrification of Madhupur Jasidih, Deoghar and Village en-route Scheme.	5,88,045	..	..	..	..	..	5,88,045	25,67,397
Buxar Tubewells Electrification Scheme.	—88,186	..	..	..	..	..	—88,186	—5,74,548
Gaya Electric Supply Scheme	10,75,147	..	..	..	..	..	10,75,147	47,22,168
Dehri-Sasaram Lift Irrigation Extension Scheme.	—41	15	..	..	..	..	—26	7,55,182
Tube Well Scheme under Intensive Cultivation Programme.	—68,887	—2,356	..	..	..	..	—71,243	25,04,931
Electrification of village Akhorigola.	866	26	..	..	..	..	892	892
Electrification of Sirka Colliery Scheme.	..	..	..	..	..	..	..	1,38,054
Electrification of Sabour village Scheme.	57	..	..	..	..	..	57	18,730
Daltonganj Electric Supply Scheme.	..	..	..	..	..	..	..	9,77,160
Electrification of 350 Tube-Wells under T.C.A. Programme.	40,81,660	17,374	..	—7,67,773	..	..	33,31,261	96,25,429
Electrification of Begusarai Town.	67,868	..	..	..	..	..	67,868	1,17,341
Electrification of Aurangabad	18,892	..	..	..	..	..	18,892	5,95,155
Electrification of Buxar Town and seven villages in the Arrah Buxar Area.	1,94,843	..	..	..	..	..	1,94,843	5,51,186
Meter and Relay Testing Scheme.	..	..	..	..	..	..	..	2,890
Carried over	66,40,368	15,059	..	—7,67,773	..	..	58,87,654	2,81,38,321
							8,55,63,355	18,30,06,781

(a) The scheme has been reclassified as an Irrigation undertaking with effect from 1st April, 1954.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	EXPENDITURE DURING THE YEAR							Expenditure to and of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							8,55,63,355	18,30,06,781
GOVERNMENT OF BIHAR— <i>contd.</i>	66,40,368	15,059	..	—7,67,773	..	..	58,87,654	2,81,38,321
II—Thermo-Electric Schemes— <i>contd.</i>								
North Bihar Electrification Scheme.	11,13,391	2,24,978	..	—2,25,277	..	..	11,13,092	1,75,71,52
Supply of Electricity to Pumping set at Cherwa and Pilwar village.	12	..	..	..	..	..	12	62,707
Extension of 33 K. V. Line from Barh to Mokameh. P.B.B.E.B. Scheme (Electrical).	8,51,459	..	..	26,50,365	..	..	35,01,824	(b) 44,06,176
Utilisation of D.V.C. Power in Gava-Patna Area.	51,82,050	..	..	..	..	..	51,82,050	58,65,622
Electrification of Katihar Town	7,37,980	..	..	..	..	..	7,37,980	7,46,218
Electrification of Ramgarh and South Karanpura Coalfields.	8,84,424	..	..	..	..	..	8,84,424	13,06,223
Electrification of Netarhat	27,709	..	..	..	..	..	27,709	93,778
Serai-Kella and Kharsowan Electric Supply Scheme.	..	..	..	..	..	..	..	(c)
Electrification of Ranchi, Kanke, Itki and surrounding Areas.	7,01,616	..	..	..	..	..	7,01,616	13,91,319
Electrification of Dalton-ganj town and Surrounding Areas.	3,07,935	..	..	..	..	..	3,07,935	4,92,720
Transmission Line for Bihar Grid Scheme.	..	..	..	..	..	..	..	2,48,233
Central Stores, Ranchi . . .	..	..	..	6,47,966	..	..	6,47,966	6,47,966
Electrification of Barga is, Sitamarhi, Baxaul enroute villages.	14,20,254	..	..	..	..	..	14,20,254	14,20,254
Coal Mines Area Electrification Scheme.	32,38,119	..	..	..	..	..	32,38,119	(a) 79,02,996
Extension of Electric Supply to Hariana Cattle Breeding Farm.	62,017	..	..	..	..	..	62,017	62,017
Electrification of five villages in Buxar, Brahmampur Area.	1,12,235	..	..	..	..	..	1,12,235	1,12,235
Extension of supply of power from Maithon to Jamalpur, Monghyr Bhagalpur, Saheb Ganj etc.	11,75,230	..	..	..	..	..	11,75,230	11,75,230
Taking over of Licenses undertakings.	186	..	..	..	..	..	186	186
Moti-hari Electric Supply undertaking.	2,64,908	..	..	..	..	..	2,64,908	2,64,908
Electrification of Bokaro Area	14,24,395	..	..	..	..	..	14,24,395	14,24,395
Electrification of 35 Tube-wells under T.C.M.	5,82,852	..	..	..	..	..	5,82,852	5,82,852
Electrification of Sini-chakardharpur and Rural Areas in Singhbhum District.	50,10,388	..	..	..	..	..	50,10,388	50,10,388
Electrification of Gomo-chas Areas.	3,61,727	..	..	..	..	..	3,61,727	3,61,727
Taking over of Mahuda Power House.	4,92,662	..	..	..	..	..	4,92,662	4,92,662
Electrification of Gujhandi Railway station and adjoining Areas.	62,989	..	..	..	..	..	62,989	62,989
Electrification of Dumka Town and adjoining Areas.	4,35,172	..	..	..	..	..	4,35,172	6,85,630
Carried over	3,10,90,078	2,40,037	..	23,05,281	..	..	3,36,35,396	8,10,33,276
							8,55,63,355	18,30,06,781

(a) Includes expenditure on old schemes (i) Electrification of Raniganj (Bihar) coalfield area schemes Rs. 7,53,708 (2) Electrification of Sindri, Seraidella, Dighwadih area scheme—Rs. 21,65,783 (3) Electrification of Ganeshpur Madhubani area in Katras coalfield scheme—Rs. 9,67,226 (4) Electrification of Gohindpur Village on Grand Trunk road Rs. 1,10,789 and (5) Electrification of Adra, Anara, Purulia and adjoining areas—Rs. 6,67,371 as these schemes have been merged in the new scheme.

(b) Includes capital expenditure of Rs. 32,431 on electrification of village Nagwa: Rs. 1,10,558/Rs. 1,12,839/Rs. 2,09,352 on electrification of eleven /four/sixteen villages situated close to the main transmission line P.B.B.E.B. Scheme: Rs. 24,453 on Electrification of Villages Maur and Taus.; and Rs. 73,352 on electrification of villages Nubatpur, Surajpur, Telhar, Parapur, Tilhari, Tejpur and Marwara.

(c) The scheme was taken over by the State Electricity Department on integration of the former Indian States of Serai Kella and Kharsowan. No Capital expenditure has been incurred by the Government of Bihar.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	EXPENDITURE DURING THE YEAR							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward							8,55,63,355	18,30,06,781
GOVERNMENT OF BIHAR—<i>concl'd.</i>	3,10,90,078	2,40,037	..	23,05,281	..	..	3,36,35,396	8,10,33,276
<i>II—Thermo-Electric Schemes—concl'd.</i>								
Electrification of Gua Maheshpur and Jajha Area.	10,40,720	..	..	..	..	..	10,40,720	10,40,720
Electrification of Kishen-gunj and adjoining villages.	3,96,166	..	..	..	..	..	3,96,166	3,96,166
Utilisation of D.V.C. Power in Dehri Aurangabad Area.	44,51,180	..	..	..	..	..	44,51,180	44,51,180
Supply of Power to Ichakmarham Farm.	2,36,437	..	..	..	..	..	2,36,437	2,36,437
Electrification of Anait Mohalla.	1,07,777	..	..	..	..	..	1,07,777	1,07,777
Electrification of Sahib-ganj	1,88,403	..	..	..	..	..	1,88,403	1,88,403
Electrification of Jiradi	166	..	..	..	..	..	166	166
Electrification of Chota-bona and adjoining villages.	83,198	..	..	..	..	..	83,198	83,198
Electrification of Gomia	3,37,656	..	..	..	..	..	3,37,656	3,37,656
Electrification of the Towns Saharsa, Madhepura, and enroute villages.	3,76,760	..	..	..	..	..	3,76,760	4,16,260
Electrification of Sonenagar Railway station.	9,171	..	..	..	..	..	9,171	9,171
Chapra Electric Supply Scheme.	3,05,228	..	..	..	..	..	3,05,228	3,05,228
TOTAL II—THERMO-ELECTRIC SCHEMES.	3,86,22,940	2,40,037	..	23,05,281	..	..	4,11,68,258	8,86,05,638
Deduct—Outlay financed from Ordinary Revenues.							(a)—70,377	45,07,715
Net Outlay outside the Revenue Account.							(a)4,12,38,635	8,40,97,923
GOVERNMENT OF BOMBAY.								
<i>I—Hydro-Electric Schemes—</i>								
Koyana Hydro-Electric Scheme.	1,25,67,917	17,37,569	5,41,585	—35,727	..	1,15,351	1,46,95,993	2,31,74,417
Radhanagri Hydro-Electric Scheme.	14,715	..	..	..	..	..	14,715	(e)14,715
Bhatgar Electric Scheme	..	..	..	..	..	..	..	(d)4,15,602
Electric Grid Schemes (b)	..	..	..	..	..	..	..	1,70,13,083
TOTAL I—HYDRO-ELECTRIC SCHEMES.	1,25,82,632	17,37,569	5,41,585	—35,727	..	1,15,351	1,47,10,708	4,06,17,817
<i>II—Thermo-Electric Schemes.</i>								
Hubli Electricity Undertaking (b).	..	..	..	..	..	..	..	15,01,927
Electric Grid Schemes (b)	..	..	..	..	..	..	..	(c)9,68,89,103
Vijapur Power House	..	..	..	..	..	..	..	(d)33,326
TOTAL II—THERMO-ELECTRIC SCHEMES.	..	..	..	..	..	..	..	9,84,24,356
Grand Total	1,25,82,632	17,37,569	5,41,585	—35,727	..	1,15,351	1,47,10,708	13,90,42,173
Deduct—Outlay financed from Ordinary Revenues							..	6,89,88,575
Net Outlay outside the Revenue Account.							(a)1,47,10,708	7,00,53,598
Carried over							14,15,12,698	33,71,58,302

(a) These are voted.

(b) These schemes have been transferred to the Bombay Electricity Board with effect from 6th November, 1954.

(c) Includes expenditure of Rs. 1,844 and Rs. 9,915 pertaining to Bhatgar Electric Schemes and Vijapur Power House respectively erroneously shown under this scheme during the year 1949-50.

(d) See footnote (c) above.

(e) Previous expenditure stands included in the Electric Grid Schemes under "I—Hydro-Electric Schemes".

No. 76-A—ACCOUNT OF CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	EXPENDITURE DURING THE YEAR							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							14,15,12,698	33,71,58,302
GOVERNMENT OF MADRAS.								
<i>I—Hydro-Electric Schemes—</i>								
Pykara Hydro-Electric Scheme	2,07,12,432	13,72,960	—3,94,617	31,64,123	..	77,146	2,47,77,762	18,68,88,836
Mettur Hydro-Electric Scheme	2,05,90,602	13,71,033	3,34,003	54,06,856	..	19,807	2,76,82,687	(a)11,85,19,686
Papanasam Hydro-Electric Scheme.	1,16,10,327	7,19,711	55,785	32,76,779	..	69,924	1,55,92,678	9,34,54,031
Periyar Hydro-Electric Scheme.	71,22,908	5,51,629	8,43,333	4,75,667	..	70,954	89,22,583	1,05,81,923
Kundah Hydro-Electric Scheme	2,51,487	30,261	7,53,588	3,80,368	..	308	14,15,396	14,15,396
Payment of compensation to local authority undertakings.	32,67,934	..	..	..	..	..	32,67,934	—7,43,917
TOTAL I—HYDRO-ELECTRIC SCHEMES.	6,35,55,890	40,45,594	15,92,092	1,27,03,793	..	2,38,139	8,16,59,030	41,01,15,955
<i>II—Thermo-Electric Schemes—</i>								
Madras Thermal Scheme	1,83,71,881	12,60,085	3,29,311	85,33,199	..	..	2,84,94,476	(a)13,09,51,084
Payment of compensation to local authority undertakings.	5,64,382	..	..	..	..	..	5,64,382	(c)—6,17,623
TOTAL II—THERMO-ELECTRIC SCHEMES.	1,89,36,263	12,60,085	3,29,311	85,33,199	..	..	2,90,58,858	(c)13,03,33,461
Grand Total	8,24,91,953	53,05,679	19,21,403	2,12,36,992	..	2,38,139	11,07,17,888	(c)54,04,49,416
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	..
<i>Deduct—</i> Amount financed from funds of composite State of Madras.							..	35,42,01,145
Net Outlay outside the Revenue Account.							(b)11,07,17,888	(c)18,62,48,271
GOVERNMENT OF ORISSA.								
<i>I—Hydro-Electric Schemes.—</i>								
Machkund (Duduma) Hydro-Electric Schemes.	57,95,861	3,03,508	6,48,740	—21,37,357	..	17,755	45,92,997	3,06,96,66
Duduma Transmission Scheme	84,50,626	3,82,084	2,24,279	—26,08,665	..	115	64,48,209	1,14,19,160
Hirakud Power Utilisation Scheme.	43,12,313	2,73,121	2,17,043	—5,31,889	..	26,157	42,44,431	77,52,772
Investigation of Multi-Purpose Projects (Bhim Kund and Tikkerpara Projects).	..	90,808	..	..	..	..	90,808	90,808
TOTAL I—HYDRO-ELECTRIC SCHEMES.	1,85,58,800	10,49,521	10,90,062	—52,77,911	..	44,027	1,53,76,445	4,99,59,393
Carried over	1,85,58,800	10,49,521	10,90,062	—52,77,911	..	44,027	1,53,76,445	4,99,59,393
							25,22,30,586	52,34,06,573

(a) Rs. 13,31,037 transferred *pro forma* from Mettur Hydro Electric Scheme to Madras Thermal Scheme.

(b) This is voted.

(c) Capital outlay increased *pro forma* by Re. 1 on account of corrections since made due to rounding.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	EXPENDITURE DURING THE YEAR							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							25,22,30,586	52,34,06,573
GOVERNMENT OF ORISSA—<i>concl'd.</i>								
II—Thermo-Electric Schemes—								
Cuttack Thermal Scheme	—7,41,244	—94,222	—1,12,031	—3,03,903	..	3,49,779	—16,01,179	66,61,629
Town Electrification Scheme (Group I).	1,723	113	66	..	..	..	1,902	3,49,320
Town Electrification Scheme (Group II).	1,48,256	9,692	5,693	..	..	..	1,63,641	8,27,013
Baripada Electric Supply Scheme.	3,04,218	19,897	11,681	..	..	..	3,35,796	9,09,396
Small Town and Rural Electrification Scheme (Group III).	6,06,935	39,694	23,301	..	..	..	6,69,930	16,12,183
Expansion of Power facilities in Rural Areas.	26,95,233	1,51,348	88,836	—3,81,258	..	..	25,54,159	28,92,132
TOTAL II—THERMO-ELECTRIC SCHEMES.	30,15,121	1,26,522	17,546	—8,85,161	..	3,49,779	21,24,249	1,32,51,673
GRAND TOTAL	2,15,73,921	11,76,043	11,07,608	—59,63,072	..	3,93,806	1,75,00,694	6,32,11,066
Add—Repayment of Capital Expenditure financed from Ordinary Revenues.							..	17,98,192
Deduct—Outlay financed from Ordinary Revenues.							(a)1,38,561	40,36,369
Net Outlay outside the Revenue Account.							(a)1,73,62,133	6,09,72,389
GOVERNMENT OF PUNJAB.								
I—Hydro-Electric Schemes—								
Uhl River Scheme—								
Production	4,769	294	159	..	..	..	5,222	3,03,16,100
Transmission	21,24,038	1,30,788	12,861	2,46,034	..	6,673	25,07,048	1,89,14,026
Bulk Supply	43,884	2,702	471	..	..	..	47,057	13,65,063
Distribution	58,33,112	3,59,170	34,132	..	..	21,511	62,04,903	3,76,50,399
TOTAL I—HYDRO-ELECTRIC SCHEMES.	80,05,803	4,92,954	47,623	2,46,034	..	28,184	87,64,230	8,82,45,588
II—Thermo-Electric Schemes—								
Gurgaon Electric Supply Scheme.	..	..	..	..	..	..	..	—7,57,133
Ferozepore Electric Supply Scheme.	..	..	..	..	..	..	..	3,04,825
Panipat Jagadhri Servicing Plant.	—87,294	—16,745	..	..	..	12,00,129	—13,04,168	32,38,664
Palwal Electric Supply Scheme.	..	..	..	..	..	..	..	2,02,773
Abohar Electric Supply Scheme.	16,486	3,162	559	30,354	..	350	50,211	7,70,187
Moga Electric Supply Scheme	11,202	2,487	440	56,485	..	88	70,526	7,53,003
Karnal Electric Supply Scheme.	..	..	..	..	..	..	..	—12,92,899
Fazilka Electric Supply Scheme	1,838	353	63	49,495	..	11	51,738	5,74,492
Bahadurgarh Electric Supply Scheme.	..	..	..	..	..	..	..	—6,82,953
Sonepat Electric Supply Scheme.	..	..	..	..	..	..	..	1,19,162
Jagadhri Electric Supply Scheme	..	..	..	..	..	..	..	1,76,644
Rupar Electric Supply Scheme.	..	..	..	..	..	..	..	4,30,558
Kalka Electric Supply Scheme	..	..	..	..	..	..	..	2,76,520
Carried over	—57,768	—10,743	1,062	1,36,334	..	12,00,578	—11,31,693	41,13,843
	80,05,803	4,92,954	47,623	2,46,034	..	28,184	87,64,230	8,82,45,588
							26,95,92,719	58,43,78,962

(a) This is voted.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	EXPENDITURE DURING THE YEAR							Expenditure to end of the year
	Works	Estab- lishment	Tools and Plant	Sus- pense	Charges in England	Deduct— Receipts and Re- coveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	80,05,803	4,92,954	47,623	2,46,034	..	28,184	87,04,230	8,82,45,588
	-57,768	-10,743	1,062	1,36,334	..	12,00,578	-11,31,693	41,13,843
Government of Punjab—<i>concl.</i>								
<i>II—Thermo-Electric Schemes—<i>concl.</i></i>								
Electrification of Refugee Colony, Gurgaon.	..	..	..	..	..	..	..	1,00,577
Electrification of Refugee Colony, Karnal.	..	..	..	..	..	..	..	1,29,339
Electrification of Refugee Colony, Panipat.	..	..	..	..	..	..	..	1,76,420
Electrification of Refugee Colony, Sonapat.	..	..	..	..	..	..	..	72,347
Jagadhri Industrial Township	..	..	..	..	..	..	..	1,68,117
Bahadurgarh Industrial Township.	..	..	..	..	..	..	..	18,407
Panipat Industrial Township .	..	..	..	..	..	..	..	1,55,836
Sonapat Industrial Township .	..	..	..	..	..	..	..	1,23,393
Irrigation Branch Tubewells in Panipat.	..	..	..	..	..	..	..	4,35,601
Irrigation Branch Tubewells in Jagadhri.	..	..	..	..	..	..	..	23,84,705
Panipat Outside Licensed Area.	..	..	..	..	..	..	..	4,30,570
Karnal Outside Licensed Area.	..	..	..	..	..	..	..	15,38,553
Jagadhri Outside Licensed Area.	..	..	..	..	..	..	..	94,812
Electrification of Refugee Colony, Palwal.	..	..	..	..	..	..	..	21,642
Panipat City Licensed Area .	(c) 5	..	..	..	..	..	(c) 5	78,372
TOTAL II—THERMO ELECTRIC SCHEMES.	(—) 57,763	-10,743	1,062	1,36,334	..	12,00,578	-11,31,688	1,00,42,534
GRAND TOTAL	79,48,040	4,82,211	48,685	3,82,368	..	12,28,762	76,32,542	9,82,88,122
<i>Deduct—Outlay financed from Ordinary Revenues.</i>								51,482
Net Outlay outside the Revenue Account.							(a) 76,32,542	(b) 9,82,36,640
Government of Uttar Pradesh								
<i>I—Hydro-Electric Schemes—</i>								
Hydro-Electric Grid Scheme .	79,34,880	1,65,351	27,058	-5,91,334	..	36,485	74,99,470	12,25,53,360
Rampur Hydel	30,337	..	682	23,707	..	..	54,726	9,82,689
Sarda Hydel	-17,94,801	-22,145	6,615	-20,58,729	..	7,15,955	-45,85,015	12,78,48,148
Yamuna Hydel	51,539	..	-271	-16,160	..	140	34,968	34,48,763
Rihand Project	3,07,55,941	12,53,087	2,60,856	-44,87,123	..	1,03,078	2,76,79,683	3,43,01,736
State Tube Wells	28,74,994	9,354	26,099	..	..	..	29,10,447	29,10,447
Electrification of Small Towns	84,96,037	4,54,928	73,502	5,90,119	..	619	96,13,967	96,13,967
Small Power Projects, in Kumaun.	39,554	398	130	..	..	..	40,082	1,71,026
Dukhwan Hydel . . . . .	..	..	..	..	..	..	..	15,510
TOTAL I—HYDRO-ELECTRIC SCHEMES.	4,83,88,481	18,80,973	3,94,671	-65,39,520	..	8,56,277	4,32,48,328	30,18,45,652
Carried over	4,83,88,481	18,80,973	3,94,671	-65,39,520	..	8,56,277	4,32,48,328	30,18,45,652
							27,72,25,261	68,26,15,992

(a) This is Voted.

(b) Excludes expenditure for the period from 1st April 1947 to the 14th August 1947, the details of which are still awaited from the Accountant General, West Pakistan.

(c) In the State Finance Accounts the amount has erroneously been shown against the scheme "Panipat Electric Supply Undertaking."

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							27,72,25,261	68,26,15,602
	4,83,88,481	18,60,973	3,94,671	-65,39,520	..	8,56,277	4,32,48,328	30,18,45,652
Government of Uttar Pradesh—<i>conold.</i>								
<i>II—Thermo-Electric Schemes—</i>								
Eastern Area Project	1,47,38,701	17,37,627	1,05,928	-7,28,154	..	33,057	1,58,21,045	4,32,14,618
Mainpuri Power Project.	53,78,162	3,17,495	11,411	-12,72,979	..	..	44,34,089	95,89,500
Sohawal Power House	6,935	578	139	..	..	..	7,652	20,72,147
Gorakhpur (Pilot) Power House.	35,60,937	2,45,482	4,684	-1,09,219	..	..	37,01,884	72,70,966
State Tube Wells	1,35,19,627	4,71,092	2,86,657	1,39,66,427	..	..	2,82,43,803	2,82,43,803
Electrification of Small Towns	1,47,000	15,808	2,175	..	..	..	1,64,983	1,64,983
Kanpur Electricity Supply Administration.	8,71,300	1,15,849	69,777	1,07,333	..	4,08,909	7,55,350	5,22,67,984
Azamgarh Power Station	..	..	..	..	..	..	..	22,19,057
Sitapur Power House	..	..	..	..	..	..	..	3,00,000
TOTAL II—THERMO-ELECTRIC SCHEMES.	3,82,22,662	29,03,931	4,80,771	1,19,63,408	..	4,41,966	5,31,28,806	14,53,43,058
Total Outlay on Electricity Schemes	8,66,11,143	47,64,904	8,75,442	54,23,888	..	12,98,243	9,63,77,134	44,71,88,710
Deduct—Amount met from special Development Fund.							38,22,000	2,36,66,000
Net outlay on Electricity Schemes.							9,25,55,134	42,35,22,710
Deduct—Amount financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(a)9,25,55,134	42,35,22,710
GOVERNMENT OF WEST BENGAL								
<i>I—Hydro-Electric Schemes—</i>								
Acquisition of Kurseong and Siliguri Electric Supply Undertaking.	22,265	..	3,635	..	..	..	25,900	(b) 6,23,020
Total I—Hydro-Electric Schemes.	22,265	..	3,635	..	..	..	25,900	6,23,020
<i>II—Thermo-Electric Schemes—</i>								
North Calcutta Rural Electrification Scheme.	17,454	..	4,534	..	..	..	21,988	1,10,08,696
Diesel Electric Pool	..	..	..	..	..	..	..	4,90,505
Cooch Behar and Dinhata Electric Extension Scheme.	1,554	..	122	..	..	..	1,676	4,44,567
Scheme for expansion of power to Rural and Urban Areas.	92,045	..	..	..	..	..	92,045	8,69,507
Barrackpore Electric Supply Scheme.	..	..	..	..	..	..	..	9,14,744
Cooch Behar Electric Supply Scheme.	1,565	..	..	..	..	..	1,565	2,71,078
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur, and Baraipur.	8	..	..	..	..	1,457	-1,449	1,47,085
Bulk Power Supply Scheme Gauripur Electric Supply Co., Ltd.	6,185	..	..	..	..	..	6,185	5,61,717
Power Supply Scheme to Raniganj Coal fields.	9,515	..	..	..	..	..	9,515	1,35,511
	1,28,326	..	4,656	..	..	1,457	1,31,525	1,48,43,410
Carried over	22,265	..	3,635	..	..	..	25,900	6,23,020
							36,97,80,395	1,10,61,38,312

(a) These are voted.

(b) Capital outlay increased *Proforma* by Rs. 1 on account of correction since made due to rounding.

76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1955-56—*concl.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							36,97,80,395	1,10,61,38,312
	22,265	..	3,635	..	..	..	25,900	6,23,020
	1,28,326	..	4,656	..	..	1,457	1,31,525	1,48,43,110
II—Thermo-Electric Schemes—concl.								
GOVERNMENT OF WEST BENGAL—concl.								
Bulk Power Supply to Bengoan Electric Supply.	..	..	..	..	..	..	..	1,40,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	14,653	..	..	..	..	..	14,653	4,96,243
Acquisition of Santinikatan Electric Supply.	530	..	..	..	..	..	530	34,697
Acquisition of Burdwan Electric Supply.	34	..	..	..	..	..	34	34
Total II—Thermo-Electric Schemes.	1,43,543	..	4,656	..	..	1,457	1,46,742	1,56,23,511
GRAND TOTAL	1,65,808	..	8,291	..	..	1,457	1,72,642	(b) 1,61,46,531
<i>Deduct—Outlay financed from Ordinary Revenues.</i>							<i>(a) 56,933</i>	<i>(b) 33,33,256</i>
Net Outlay outside the Revenue Account.							(a) 1,15,709	1,28,13,275
GOVERNMENT OF HYDERABAD								
I—Hydro-Electric Schemes—								
Nizamsagar Hydro-Electric Scheme.	5,22,815	1,65,015	48,195	1,803	..	2,072	7,35,756	(c) 2,03,98,348
Investigation of Hydro-Electric Scheme.	..	4,01,930	..	—2,050	..	2,667	3,97,213	26,02,419
Tungabhadra Hydro-Electric Scheme.	—3,80,059	74,233	—1,65,901	14,25,148	..	—4,098	9,57,519	42,51,676
Survey of Nagarjunasagar Hydro-Electric Project.	1,006	2,319	23,476	..	..	..	26,801	26,801
Electrification of Community Project Area in Raichur District.	18,036	..	..	..	..	..	18,036	5,49,539
Electrification of Rural Areas	2,413	1,30,210	..	..	..	1,725	1,30,898	1,30,898
Total I—Hydro-Electric Schemes.	1,64,211	7,73,707	—94,230	14,24,901	..	2,366	22,66,223	2,79,59,681
II—Thermo-Electric Schemes—								
Power Electricity	20,34,296	36,532	..	102	..	..	20,70,930	(b) 2,57,42,294
Total II—Thermo-Electric Schemes.	20,34,296	36,532	..	102	..	..	20,70,930	2,57,42,294
GRAND TOTAL	21,98,507	8,10,239	—94,230	14,25,003	..	2,366	43,37,153	5,37,01,975
<i>Deduct—Outlay financed from Ordinary Revenues.</i>								
Net Outlay outside the Revenue Account.							(a) 43,37,153	5,37,01,975 (c) & (b)
Carried over							37,42,33,257	1,17,26,53,562

(a) These are voted.

(b) Capital Outlay increased *proforma* by Re. 1 on account of correction since made due to rounding.(c) Capital outlay decreased *proforma* by Rs. 8,46,919 on account of reduction of excess expenditure relating to pre-integration period.

I. and II.—Electricity Schemes.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1955-56—contd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							37,42,33,257	1,17,26,53,562
GOVERNMENT OF MADHYA BHARAT								
<i>II—Thermo-Electric Schemes—</i>								
Central Power House Scheme, Indore	11,92,981	58,546	..	-61,809	..	7,659	11,82,059	99,92,697
Electrification of Mahidpur Town.	60,622	..	..	..	..	..	60,622	67,781
Electrification of Bind Town	60,433	..	..	..	..	..	60,433	5,80,908
Electrification of Shujalpur Town.	51,417	..	..	..	..	..	51,417	2,87,414
Electrification of Khargone Town.	1,86,953	..	..	..	..	..	1,86,953	3,12,519
Electrification of Sanawad Town.	61,339	4,288	..	..	..	..	65,627	3,88,102
Ujjain Electricity Supply	4,10,197 } (c) 1,73,594 }	47,063	..	..	..	..	4,57,260 } (c) 1,73,594 }	23,11,157 } (c) 1,73,594 }
Gwalior Electricity Supply	7,71,436	53,899	..	..	..	17,741	8,07,594	52,06,518
Uppur Electricity Supply	1,61,210	3,391	..	..	..	..	1,64,601	4,09,121
Indore Electricity Supply	81,351	..	..	..	..	..	81,351	(d) 22,30,137
Morena Electricity Supply	45,749	..	..	..	..	..	45,749	3,59,377
Jaora Power House	1,01,629	4,860	..	..	..	..	1,06,489	5,23,384
Electrification of Narsingarh	10,000	..	..	..	..	..	10,000	50,098
Purchase of Stores and Stock for Power Houses in Madhya Bharat.	..	..	..	..	..	..	..	47,923
Suspense for other Electricity Schemes.	..	..	..	..	..	..	..	5,075
Electrification of Dabra Mandi	4,11,107	7,512	..	..	..	..	4,18,619	4,18,619
Electrification of Hatod Town	57,990	..	..	..	..	..	57,990	57,990
Madhya Bharat Electric Supply Dewas.	49,509	..	..	..	..	..	49,509	49,509
Purchase of Power House, Guna.	2,32,167	..	..	..	..	..	2,32,167	2,32,167
Purchase of Power House, Bhilsa.	1,73,882	..	..	..	..	..	1,73,882	1,73,882
Madhya Bharat Electric Supply, Barwani.	1,97,688	859	..	..	..	..	1,98,547	1,98,547
Madhya Bharat Electric Supply, Rajgarh.	7,000	..	..	..	..	..	7,000	9,500
Madhya Bharat Electric Supply, Dhar.	80,075	..	..	..	..	..	80,075	94,594
Madhya Bharat Electric Supply, Ashoknagar.	2,14,278	..	..	..	..	..	2,14,278	2,14,278
Madhya Bharat Electric Supply, Maheshwar.	2,71,307	8,823	..	..	..	..	2,80,130	2,80,130
Survey and construction Division for 2nd Five Year Plan.	..	22,287	..	..	..	..	22,287	22,287
Total	48,90,320 } (c) 1,73,594 }	2,11,528	..	-61,809	..	25,400	50,14,639 } (c) 1,73,594 }	(a) 2,45,23,714 } (c) 1,73,594 }
Deduct—Contribution from Development Fund Indore.	..	..	..	..	..	..	..	2,45,315
Deduct—Contribution from Fund for Welfare and Development of Indore State.	..	..	..	..	..	..	..	19,90,205
Net Outlay on Electricity Schemes.	..	..	..	..	..	..	50,14,639 } (c) 1,73,594 }	(a) 2,22,88,194 } (c) 1,73,594 }
Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	1,12,674
Net Outlay outside the Revenue Account.	..	..	..	..	..	..	50,14,639 } (c) 1,73,594 }	(a) 2,21,75,520 } (c) 1,73,594 }
Carried over	..	..	..	..	..	..	37,92,47,896 } (c) 1,73,594 }	1,19,48,29,082 } (c) 1,73,594 }

(a) Excludes the expenditure of Rs. 2,02,87,819 to the end of 31st March, 1955 pertaining to Chambal Hydel Scheme, Transferred *proforma* to the major head "80-A".

(b) These are voted.

(c) Met out of the Contingency Fund of the State.

(d) Includes expenditure of Rs. 73,115 pertaining to M.G. Medical College, Indore to end of 1954-55.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							37,92,47,896 (d) 1,73,594	1,19,48,20,082 (d) 1,73,594
GOVERNMENT OF MYSORE								
<i>I—Hydro-Electric Schemes—</i>								
Cauvery Power Scheme including Shimsha and Mahatma Gandhi Hydro-Electric Schemes	2,26,85,117	..	5,65,154	—55,68,471	..	1,18,444	1,75,63,356	27,79,08,053
Bellary Electric Scheme	..	..	..	..	..	..	..	(a)
Total I—Hydro-Electric Schemes.	2,26,85,117	..	5,65,154	—55,68,471	..	1,18,444	1,75,63,356	27,79,08,053
<i>II—Thermo-Electric Schemes—</i>								
Sandur Scheme	..	..	..	..	..	..	..	(a)
GRAND TOTAL	2,26,85,117	..	5,65,154	—55,68,471	..	1,18,444	1,75,63,356	27,79,08,053
Deduct—Outlay financed from Ordinary Revenues								
Net Outlay outside the Revenue Account.							(b) 1,75,63,356	27,79,08,053
GOVERNMENT OF P.E.P.S.U.								
<i>I—Hydro-Electric Schemes—</i>								
Dochi Dam	..	..	..	..	..	..	..	4,12,015
Kapurthala Electric Supply Scheme	2,45,598	(c) 1,77,109	..	(c) 2,86,464	..	(c) 11,961	(c) 3,18,745	(c) 3,18,745
Phagwara Electric Supply Scheme	1,86,628		..		..
Faridkot Electric Supply Scheme	7,835		..		..
Total	4,40,061	1,77,109	..	—2,86,464	..	11,961	3,18,745	7,30,760
<i>II—Thermo-Electric Schemes—</i>								
Patiala Thermal Electric Supply Scheme	4,85,069	(c) 2,17,891	..	(c) 2,86,892	..	(c) 16,939	(c) 10,94,906	(c) 21,72,446
Sangrur Electric Supply Scheme	1,21,993		..		..
Doraha Electric Supply Scheme	..		..		..
Total	6,07,062	2,17,891	..	2,86,892	..	16,939	10,94,906	21,72,446
GRAND TOTAL	10,47,123	3,95,000	..	428	..	28,900	14,13,651	29,03,206
Deduct—Outlay financed from Ordinary Revenues.								2,26,813
Net Outlay outside the Revenue Account.							(b) 14,13,651	26,76,393
Carried over							39,82,24,903 (d) 1,73,594	1,47,54,13,528 (d) 1,73,594

(a) These schemes were taken over by the Mysore State at the time of the merger of Bellary District with that State from 1st October 1953 and their capital expenditure to end of the year has not been determined.

(b) These are voted.

(c) Schemewise details are not available.

(d) See footnote (c) on page 466.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1955-56—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							39,82,24,903 } (g) 1,73,594 }	1,47,54,13,528 } (g) 1,73,594 }
GOVERNMENT OF RAJASTHAN								
<i>I—Hydro-Electric Schemes—</i>								
Bhopal Power and Kotah Power Projects.	(b) 4,69,496	151	—33,551	..	..	886	4,35,210	37,34,384
<i>II—Thermo-Electric Schemes—</i>								
Development Schemes	15,53,869	..	..	..	..	..	15,53,869	1,37,60,236
GRAND TOTAL	20,23,365	151	—33,551	..	..	886	19,89,079	1,74,94,620
Deduct—Outlay financed from Ordinary Revenues.							..	..
Net Outlay Outside the Revenue Account.							(a) 19,89,079	(e) 1,74,94,620
GOVERNMENT OF SAURASHTRA								
<i>II—Thermo-Electric Schemes—</i>								
Government Power Houses	..	..	..	..	..	..	..	} (f) 1,47,93,650
Electric Grid	..	..	..	..	..	..	..
Overhead Line for Rajkot Lift Irrigation Scheme	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	1,47,93,650
Deduct—Outlay financed from Ordinary Revenues.							..	(c) 65,68,028
Net Outlay outside the Revenue Account.							..	82,25,622
GOVERNMENT OF TRAVANCORE-COCHIN								
<i>I—Hydro-Electric Schemes—</i>								
<i>Development Schemes—</i>								
Pallivasal Hydro-Electric Scheme.	2,29,91,996	7,66,050	22,364	28,57,705	..	1,07,349	2,65,30,766	(d) 17,88,99,316
Poringalkuthu Hydro-Electric Scheme.	19,17,172	1,59,629	..	—1,06,378	..	15,116	19,55,307	3,03,33,764
TOTAL	2,49,09,168	9,25,679	22,364	27,51,327	..	1,22,465	2,84,86,073	20,92,33,080
Carried over	2,49,09,168	9,25,679	22,364	27,51,327	..	1,22,465	2,84,86,073	20,92,33,080
							40,02,13,982 } (g) 1,73,594 }	1,50,11,33,770 } (g) 1,73,594 }

(a) Charged Rs. 1,40,320 and voted Rs. 18,48,759.

(b) Includes Rs. 1,40,320 on account of interest on Capital.

(c) Promerger expenditure treated as having been met from Revenue.

(d) Rs. 584 representing establishment charges wrongly debited to 'XLI' in the account for 1954-55 have been adjusted *proforma*.

(e) These figures are still provisional.

(f) Schemewise details not available.

(g) See footnote (c) on page 466.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1955-56—concl'd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							40,02,13,982 (c) 1,73,594	1,50,11,33,770 (c) 1,73,594
GOVERNMENT OF TRAVANCORE-COCHIN—concl'd.	2,49,09,168	9,25,679	22,364	27,51,327	..	1,22,465	2,84,86,073	20,92,33,080
Deduct—Outlay financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(b) 2,84,86,073	(a) 20,92,33,080
Total, Outlay on Electricity Schemes—State Governments.							42,89,70,827 (c) 1,73,594	2,31,93,90,004 (c) 1,73,594
Deduct—Outlay financed from Ordinary Revenues.							2,70,772	(e) 8,84,21,516
Deduct—Amount financed from the funds of the Composite State of Madras.							..	(d) 52,23,99,830
Add—Repayment of Capital Expenditure financed from Ordinary Revenues.							..	17,98,192
Net Outlay on Electricity Schemes outside the Revenue Account—State Governments							42,87,00,055 (c) 1,73,594	(c) 1,71,03,66,850 (c) 1,73,594
Total Outlay on Electricity Schemes—Central and State Governments.							43,07,73,031 (c) 1,73,594	2,32,37,49,867 (c) 1,73,594
Deduct—Outlay financed from Ordinary Revenues.							2,70,772	(e) 8,85,21,856
Deduct—Outlay financed from the Ordinary Revenues of the composite State of Madras.							..	(h) 91,56,660
Add—Repayments of Capital Expenditure financed from Ordinary Revenues.							..	17,98,192
Net Outlay on Electricity Schemes outside the Revenue Account—Central and State Governments.							43,05,02,259 (c) 1,73,594	(g) & (i) 2,22,78,69,543 (c) 1,73,594

(a) Rs. 584 representing establishment charges wrongly debited to 'XLI' in the Account for 1954-55 have been adjusted *proforma*.

(b) This is voted.

(c) See foot note (c) on page 466.

(d) Out of the total expenditure of Rs. 52,24,38,644 (Rs. 51,32,81,984 outside the revenue account and Rs. 91,56,660 within the revenue account) incurred by the Composite State of Madras upto 30th September, 1953 and brought over in the books of Governments of Andhra and Madras (Residuary) an amount of Rs. 38,814 has been transferred from the Finance Accounts of the Government of Andhra for the year 1954-55 as relating to Schemes transferred to Mysore State which has not been taken over in the books of the latter state. As it was not possible to allocate the capital outlay separately between the Governments of 'Andhra' and 'Madras' the total outlay to end of 30th September, 1953 in respect of each scheme has been taken into account for working out the gross progressive figures to end of 31st March, 1956 and the aggregate thereof has been exhibited as single item against the deduct head.

(e) Capital outlay increased by Rs. 35,757 on account of *proforma* adjustments (Rs. 35,756—Bhopal State and Re. 1—West Bengal State).

(f) Capital outlay decreased by Rs. 2,10,79,689 on account of *proforma* adjustments (Vindhya Pradesh Rs. 54,463; Andhra Re. — 1; Assam Re. 1, Madras—Re. 1, Hyderabad Rs. — 8,46,918; Madhya Bharat Rs. — 2,02,87,819 and Travancore-Cochin Rs. 584).

(g) Capital outlay decreased by Rs. 2,11,34,152 on account of *proforma* transfers. See footnote (f) above and footnote (b) at page 455.

(h) See footnote (d) above. Out of the total expenditure of Rs. 52,23,99,830 shown against the head "Deduct—Amount financed from the funds of the Composite State of Madras" only expenditure of Rs. 91,56,660 was met from ordinary revenues and therefore, the same alone has been shown here in order to work out the total progressive capital expenditure within the revenue account of all Governments in India.

(i) Includes Rs. 51,32,81,984 representing the Capital expenditure outside the revenue incurred by the Composite State of Madras but excludes Rs. 38,814 transferred *proforma* from the books of Government of Andhra in 1954-55 but not taken over in the books of the Mysore Government. See footnotes (d) and (h) above.

Sections J. and JJ.—Miscellaneous

Receipts } Revenue Rs. 53,65,99,679.
Capital Rs. Nil

Expenditure } Within the Revenue Account Rs. 1,32,14,80,812
(a) 1,14,000
Outside the Revenue Account Rs. —8,26,52,011

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Famine—					
A—Famine Relief	78	Expenditure	471-472	..	15,11,70,806
B—Transfers from/to Famine Relief Fund	5 & 6	Receipts and expenditure	46-49 } 62-65 }	1,00,12,777	1,49,45,082
Territorial and Political Pensions	78-A	Expenditure	473	..	67,06,747
Privy Purses and Allowances of Indian Rulers	78-B	Expenditure	474-75	..	6,61,76,908
Superannuation Allowances and Pensions	79	Receipts	477-78	1,35,61,316	..
Superannuation Allowances and Pensions	79-A	Expenditure	479-84	..	19,60,61,576
Stationery and Printing	80	Receipts	488-89	2,44,92,890	..
Stationery and Printing	80-A	Expenditure	490-91	..	9,64,64,957
Contribution from Railways	80-B	Receipts	492	5,80,09,338	..
Miscellaneous	81	Receipts	493 and 495	41,59,04,929	..
Miscellaneous	81-A	Expenditure	496-99	..	78,36,77,308 (a) 1,14,000
Receipts from Road and Water Transport Schemes	81-B	Receipts	500	1,46,18,429	..
		TOTAL		53,65,99,679	1,31,52,03,384 (a) 1,14,000
CAPITAL OUTLAY WITHIN THE REVENUE ACCOUNT					
Payments of Commuted Value of Pensions	79-B	Expenditure	485-86	..	33,49,858
Capital Outlay on Road and Water Transport Schemes financed from ordinary Revenues.	81-C	Expenditure	501	..	27,09,070
Capital Outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues.	82-A	Expenditure	506	..	2,18,500
		TOTAL EXPENDITURE WITHIN THE REVENUE ACCOUNT.			1,32,14,80,812 (a) 1,14,000
CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT					
Payments of commuted value of pensions	79-B	Expenditure	485-86	..	—51,37,646
Sterling pensions	79-C	Expenditure	487	..	—8,58,85,536
Road and Water Transport Schemes	81-C	Expenditure	501	..	2,36,17,150
Other State Works outside the Revenue Account	82	Expenditure	503-505	..	4,93,30,105
Rail-Road Co-ordination Scheme	82-A	Expenditure	506	..	..
Bombay Lands Scheme	83	Expenditure	507	..	..
Payments to Retrenched Personnel	84	Expenditure	509	..	3,68,947
State Schemes of Government Trading	84-A	Expenditure	510-517	..	—12,37,67,181
Appropriations to the Contingency Fund	84-B	Expenditure	518	..	2,20,00,000
Transfer of the sale proceeds of American Loan Wheat	84-C	Expenditure	519	..	..
Compensation to Displaced persons	84-D	Expenditure	520	..	3,68,24,150
		TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.			—8,26,52,011

(a) Represents expenditure met out of the Contingency Fund.

Section J—Miscellaneous

This Section covers all miscellaneous receipts and expenditure in Civil Department, which are not directly attributable to any regularly constituted Department of Government. It includes expenditure under Famine Relief and Loss or Gain by exchange on sterling transactions (except in so far as it relates to the Defence, Railways, Posts and Telegraphs and other Commercial Undertakings and capital major heads). The residual balance of exchange adjustments of each year is transferred to this Section; see Note on page 654.

Section JJ—Miscellaneous

This Section includes the capital major heads—
“LIV—Sale proceeds of American and Lease-Lend surpluses”, “82-Capital Account of other State Works outside the Revenue Account”, “82A—Capital Outlay on Rail-Road Co-ordination Scheme”, “82-B—Capital Outlay on Road and Water Transport Schemes”, “83—Payments of Commuted Value of Pensions”, “83-A—Capital outlay on Sterling Pensions”, “84—Capital Outlay on Bombay Lands Schemes”, “85—Payments to Retrenched Personnel”, “85-A—State Schemes of Government Trading”, “85-B—Appropriations to the Contingency Fund”, “85-C—Transfer of the sale proceeds of American Loan Wheat” and “85-D—Compensation to Displaced persons.”

54.—Famine.

Under this general heading are grouped two expenditure heads of account:—

A.—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the Receipt head "Transfers from Famine Relief Fund", are exhibited in Account Nos. 78 and 102.

2. Under the Devolution Rules made under the Government of India Act, 1919, Provincial (now State) Governments were required to establish and maintain a Famine Relief Fund by annual assignment from their revenues. The provision of the annual assignment was optional when the accumulated total of the fund amounted to a prescribed sum. The balance at credit of the Fund was regarded as invested with the Government of India, which paid interest on it, and it was available for expenditure on famine relief proper and under certain conditions on other objects prescribed in the Devolution Rules. The constitution embodied in the Government of India Act, 1935, contained no provision for a separate Famine Relief Fund and it had been left to Provincial Governments and their Legislatures to take the measures formerly prescribed for them. Provision for the establishment and maintenance of a new fund on somewhat similar lines and the investment of the balances thereof in securities of the Central Government had been made by an Act of the Legislature in the late provinces of Madras, Bombay, Bengal, United Provinces, Bihar, Central Provinces and Berar and Orissa and the same still continues. In the joint Punjab the Famine Relief Fund continued to exist upto 14th August, 1947. According to the decision of the Punjab Partition Committee the balance in the Fund, which was merged in the general cash balance, was not carried forward after 14th August 1947 and it was left to each Government to restart the fund after partition according to its own policy and requirements. The Government of Punjab have revived the Fund from the year 1952-53. In Assam the Famine Relief Fund has been established under the Assam Famine Relief and Insurance Act, 1948. In Andhra the Fund was set up under the Madras Famine Relief Fund Act, 1936, as adapted in relation to Andhra State. As regards Part 'B' States there are Famine Relief Funds in Hyderabad, Madhya Bharat, Mysore, Rajasthan, Saurashtra and Travancore-Cochin. There are no Famine Relief Funds in Coorg and P.E.P.S.U.

The transactions of the Famine Relief Funds are exhibited in Account No. 102, which shows the balances at credit of the Funds at the end of the year 1955-56.

No. 78—ACCOUNT of EXPENDITURE on FAMINE RELIEF for the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS									Carried over
		Government of Ajmer	Government of Delhi	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment . . . . .	..	131	..	..	2,509	69,146	2,89,650	38,707	26,143	1,62,707	5,88,993
Relief Works—											
Communications . . . . .	..	..	..	..	..	..	..	2,25,214	14,22,732	3,24,977	19,72,923
Irrigation Works . . . . .	..	..	..	..	..	..	..	4,249	..	1,124	5,373
Other Works . . . . .	..	5,963	..	..	3,780	4,48,697	..	893	..	9,872	4,69,205
Relief to People employed otherwise than on Relief Works.	..	..	..	..	..	..	..	..	..	..	..
Gratuitous Relief	13,472	..	24,543	4,05,063	3,164	13,99,508	2,84,80,008	93,095	..	81,29,871	3,85,48,724
Miscellaneous—											
Measures for protection of cattle . . . . .	..	..	..	..	362	..	..	..	..	..	362
Other expenditure . . . . .	..	..	..	..	11,15,576	..	..	13,80,495	23,296	4,81,832	30,01,199
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..
Rehabilitation Programme . . . . .	..	..	..	..	..	..	..	..	..	..	..
Repayment to Contingency Fund . . . . .	..	..	..	..	..	..	..	1,128	..	..	1,128
Deduct—Amount transferred from Famine Relief Fund . . . . .	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE ON FAMINE RELIEF	13,472	6,094	24,543	4,05,063	11,25,391	19,17,351	2,87,69,658	17,43,781	14,72,171	91,10,383	4,45,87,907
Charged . . . . .	..	..	..	..	..	..	..	4,702	..	..	4,702
Voted	13,472	6,094	24,543	4,05,063	11,25,391	19,17,351	2,87,69,658	17,39,079	14,72,171	91,10,383	4,45,83,205

	Brought forward	STATE GOVERNMENTS										Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment	5,88,993	92,314	29,989	38,748	16,63,425	..	2,262	7,050	76,028	544	..	24,99,353
Relief Works—												
Communications	19,72,923	..	..	..	..	16,608	..	34,543	6,88,796	..	..	27,12,870
Irrigation Works	5,373	..	..	..	..	..	..	2,62,058	..	..	..	2,67,431
Other Works	4,69,205	36,20,225	37,30,197	5,61,778	..	..	1,43,910	4,611	15,09,031	1,200	..	1,00,40,157
Relief to People employed otherwise than on Relief Work.	..	..	..	..	..	..	..	..	20,000	..	..	20,000
Gratuitous Relief	3,85,48,724	2,25,87,484	..	47,58,638	1,09,23,050	..	15,813	47,472	73,870	..	..	7,69,55,051
Miscellaneous—												
Measures for protection of cattle	362	..	..	..	..	..	..	..	1,25,689	9,593	..	1,35,644
Other expenditure	30,01,199	..	2,82,78,117	26,11,040	2,58,65,193	3,299	..	881	62,284	1,13,456	..	5,99,35,469
Works . . . . .	..	..	..	..	5,973	..	..	..	..	..	..	5,973
Rehabilitation Programme . . . . .	..	..	..	..	13,33,057	..	..	..	..	..	..	13,33,057
Repayment to Contingency Fund	1,128	..	..	..	..	..	..	..	..	..	..	1,128
<i>Deduct—Amount transferred from Famine Relief Fund.</i>	..	..	..	..	..	19,907	1,59,722	..	25,55,698	..	..	27,35,327
Total Expenditure on Famine Relief .	4,45,87,907	2,63,00,023	3,20,38,303	79,70,204	3,97,90,698	..	2,263	3,56,615	..	1,24,793	..	15,11,70,806
Charged	4,702	..	..	..	..	..	..	..	..	..	..	4,702
Voted	4,45,83,205	2,63,00,023	3,20,38,303	79,70,204	3,97,90,698	..	2,263	3,56,615	..	1,24,793	..	15,11,66,104

54-A—Territorial and Political Pensions

This major head was opened from the year 1947-48 (Post-partition). The minor head 'Territorial and Political Pensions' under this head includes (i) Pensions or allowances paid to the members of the family or servants of any former ruler of any territory in India under Section 145 of the Government of India Act, 1935, as it stood on 14th August 1947 and (ii) Pensions for other political considerations. The former were previously classified under the major head "33-Payments to Crown Representative" (now defunct) and the latter under the minor head "Pensions for distinguished and meritorious services or for political considerations" subordinate to the major head "55—Superannuation Allowances and Pensions."

2. The minor head "Charitable Allowances" now opened under this head was formerly provided under the major head "55—Superannuation Allowances and Pensions."

No. 78-A—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS paid during the year ended 31st March, 1956

	Central Government	STATE GOVERNMENTS											Total
		Government of Vindhya Pradesh	Government of Assam	Government of Bihar	Government of Bombay	Government of Orissa	Government of Uttar Pradesh	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions	25,39,834	..	1,92,742	32	6,130	2,12,119	..	16,33,303	5,46,788	2,22,046	..	4,64,446	58,17,440
Charitable Allowances	2,053	43,318	..	..	38,556	3,109	4,25,339	..	..	..	1,54,237	..	6,66,612
Equated payments of Commuted Value of Mansabs transferred from Capital . . . . .	..	..	..	..	..	..	..	1,53,400	..	..	..	..	1,53,400
Charges in England—													
Political Pensions	65,333	..	..	..	561	..	..	3,401	..	..	..	..	69,295
TOTAL EXPENDITURE ON TERRITORIAL AND POLITICAL PENSIONS.	26,07,220	43,318	1,92,742	32	45,247	2,15,228	4,25,339	17,90,104	5,46,788	2,22,046	1,54,237	4,64,446	67,06,747
Charged . . . . .	..	..	..	..	..	..	..	15,900	..	..	..	..	15,900
Voted	26,07,220	43,318	1,92,742	32	45,247	2,15,228	4,25,339	17,74,204	5,46,788	2,22,046	1,54,237	4,64,446	66,90,847

54-B -Privy Purses and Allowances of Indian Rulers

This major head opened in the accounts from the year 1952-53, records payments of Privy Purses and Allowances to ex-Rulers of Integrated States and Allowances to their relatives and servants. These payments, were formerly classified under the minor head "Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants" subordinate to the major head "54-A—Territorial and Political Pensions".

No. 78-B—ACCOUNT of PAYMENTS of PRIVY PURSES and ALLOWANCES of INDIAN RULERS for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS								Carried over
		Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Privy Purses and Allowances of the Ex-Rulers of Integrated States and Allowances of their relatives and servants—										
(i) Integrated States (i.e., those merged in Part A or Part B States of the First Schedule to the Constitution).	4,87,08,983	..	..	32,633	6,527	13,99,259	7,63,235	97,317	22,22,132	5,32,30,086
(ii) Centrally Administered States (Part C States of the First Schedule of the Constitution).	58,76,583	2,33,037	2,74,283	..	..	..	..	..	..	63,83,903
(iii) Deduct—Recoveries from States on account of Privy Purses etc.	16,26,294	..	..	..	..	..	..	..	..	16,26,294
TOTAL	5,29,59,272	2,33,037	2,74,283	32,633	6,527	13,99,259	7,63,235	97,317	22,22,132	5,79,87,695
Charged	5,27,16,907	..	..	..	..	..	..	..	18,62,337	5,45,79,244
Voted	2,42,365	2,33,037	2,74,283	32,633	6,527	13,99,259	7,63,235	97,317	3,59,795	34,08,451

No. 78-B—ACCOUNT of PAYMENTS of PRIVY PURSES and ALLOWANCES of Indian Rulers for the year ended 31st March, 1956—concl'd.

	Brought forward	STATE GOVERNMENTS								Total
		Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Madhya Bharat	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Privy Purses and Allowances of the Ex-Rulers of Integrated States and Allowances of their relatives and servants—										
(i) Integrated States (i.e., those merged in Part A or Part B States of the First Schedule of the Constitution).	5,32,30,086	2,023	3,88,456	1,76,000	13,47,294	24,51,705	14,55,764	5,13,171	18,54,800	6,14,19,299
(ii) Centrally Administered States (Part C States of the First Schedule of the Constitution).	63,83,903	..	..	..	..	..	..	..	..	63,83,903
(iii) Deduct—Recoveries from States on account of Privy Purses etc.	16,26,294			..	..	..	..	..	..	16,26,294
TOTAL	5,79,87,695	2,023	3,88,456	1,76,000	13,47,294	24,51,705	14,55,764	5,13,171	18,54,800	6,61,76,908
Charged	5,45,79,244	..	..	..	7,76,294	16,00,000	..	64,712	..	5,70,20,250
Voted	34,08,451	2,023	3,88,456	1,76,000	5,71,000	8,51,705	14,55,764	4,48,459	18,54,800	91,56,658

XLIV AND 55.—SUPERANNUATION ALLOWANCES AND PENSIONS

GENERAL

Pensions and gratuities paid from the revenues of Government fall into two main classes according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which are closed for new subscribers but to which old members continue to subscribe. These abolished Funds include the Military Orphan and the Medical Retiring Funds, which have been replaced by the Indian Military Service Family Pension Fund, the accounts of which appear in the books of Defence Services; the Bengal, Bombay and Madras, Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund; and the Superior Services (India) Family Pension Fund (Untransferred).

3. Before 1st April, 1936, the receipts and charges under the Indian Civil Service Family Pension Regulations formed part of the revenue and expenditure of the Central Government. Since 1st April, 1936, these transactions have been funded, and now only the Government's share of the pensionary charges is adjusted under the head "Indian Civil Service Family Pensions".

REVENUE

4. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules and contributions received from Foreign Governments, etc. in respect of the pensions of officers lent to them and contribution by Burma Government on account of pre-separation Pensionary Liability constitute the main items of revenue under this head.

EXPENDITURE

5. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all Departments except Railways, and Posts and Telegraphs is recorded under this head besides the contributions to Provident Funds of Government Servants belonging to non-commercial Departments, Service Funds and Family pensions paid from Funds merged in Government balances, including the abolished Funds mentioned above. The contributions to the Provident Funds of Government Servants belonging to the commercial departments are directly debited to the working expenses of those departments. This head is also debited with the annual equated payments to capital on account of commutations of pensions: see paragraph 6 below. Pensions to retired Military officers are charged to the Defence Estimates. In the case of the Irrigation, Salt and other commercial departments except Railways and Posts and Telegraphs, the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are recorded under this head. In Railways and Posts and Telegraphs the actual payments are debited to those departments.

Pensions for distinguished and meritorious services, and pensions paid on account of maintenance of shrines and other items of a similar nature, are also recorded under this head.

The annual instalments whereby gratuity payments to retrenched personnel of the non-commercial civil departments are made good by revenue are also debited to this head *vide* Note on page 509.

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES

83—PAYMENTS OF COMMUTED VALUE OF PENSIONS

6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, but excluding payments to the employees in the Railway and Posts and Telegraphs Departments, are brought to account, in the first instance, under the head "83—Payments of Commuted Value of Pensions", which is a capital head outside the Revenue Account, in the books of the Central or the State Government, as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to meet from current revenues is transferred to the capital major head "55—A—Commutation of Pensions financed from Ordinary Revenues." The net amount debited to the capital major head "83—Payments of Commuted Value of Pensions", after deduction from it of the recoveries, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are debited to the head "55—Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the accounts, by credit to (a) the capital head "83—Payments of Commuted Value of Pensions" for the capital portion of the payments, and to (b) "22—Interest on Debt and Other Obligations" for the interest portion. This procedure is applied *mutatis mutandis* to payments of commuted value of military pensions granted under the Military rules. In Railways and Posts and Telegraphs, the actual payments of commuted pensions are, from 1938-39, debited to the revenue account of those departments.

No. 79—ACCOUNT OF RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS for the year ended 31st March, 1956

	STATE GOVERNMENTS											Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Himachal Pradesh	Government of Jharkhand	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules.	2,545	..	..	..	..	..	..	..	..	..	..	2,545
Contribution by Burma on account of Pre-separation Pensionary liability.	28,00,000	..	..	..	..	..	..	..	..	..	..	28,00,000
Contributions for Pensions and Gratuities	11,44,720	6,367	1,965	211	2,145	2,23,199	4,22,853	13,53,907	1,61,813	10,76,381	56,613	44,45,312
Miscellaneous	3,13,624	27	380	904	..	36,398	35,476	79,323	10,293	..	..	5,34,340
Receipts in England—												
Subscriptions in aid of the India Office Provident Fund.	61	..	..	..	..	..	..	..	..	..	..	61
Contributions for Widow's and Children's Pensions under Superannuation Act, 1949.	7,073	..	..	..	..	..	..	..	..	..	..	7,073
Wage deductions on account of contributions to pensions.	506	..	..	..	..	..	..	..	..	..	..	506
Miscellaneous	64,827	..	..	..	..	..	790	346	779	433	..	67,175
Deduct—Refunds	1,062	..	..	..	..	385	..	395	63	974	..	2,879
TOTAL RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS.	43,32,294	6,304	2,345	1,205	2,145	2,59,212	4,59,119	14,33,181	1,72,822	11,32,453	78,64,133	

No. 79—ACCOUNT of RECEIPTS IN AID of SUPERANNUATION ALLOWANCES and PENSIONS for the year ended 31st March, 1956—*concl'd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules.	2,545	..	..	..	..	..	..	..	..	..	..	..	2,545
Contribution by Burma on account of Pre-separation pensionary liability.	28,00,000	..	..	..	..	..	..	..	..	..	..	..	28,00,000
Contributions for Pensions and Gratuities	44,45,312	1,52,913	3,14,799	1,68,968	3,66,087	19,62,079	39,833	4,02,044	65,880	5,97,297	1,02,873	9,76,804	95,94,889
Miscellaneous	5,34,340	9,638	27,994	281	2,19,795	92,155	10	24,030	6,307	96,839	66,989	40,916	11,19,294
Receipts in England—													
Subscriptions in aid of the India Office Provident Fund.	61	..	..	..	..	..	..	..	..	..	..	..	61
Contributions for Widows' and Children's Pensions under Superannuation Act, 1949.	7,073	..	..	..	..	..	..	..	..	..	..	..	7,073
Wage deductions on account of contributions to pensions.	506	..	..	..	..	..	..	..	..	..	..	..	506
Miscellaneous	67,175	..	2,167	1,129	3,095	..	..	..	..	..	..	..	73,566
Deduct—Refunds	2,879	193	8,428	..	..	3,683	..	1,860	..	17,598	..	1,977	36,618
TOTAL RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS.	78,54,133	1,62,358	3,36,532	1,70,378	5,88,977	20,50,551	39,843	4,24,214	72,187	6,76,538	1,69,862	10,15,743	1,35,61,316

No. 79-A—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March, 1956

MS/ISIC/AGO-62

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances.	1,67,73,397	54,830	38,967	2,07,003	24,265	50,690	2,11,616	76,24,970	24,38,642	58,74,356	2,17,55,583	58,29,912	1,35,16,455	7,44,00,886
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account).	22,36,928	..	..	..	..	..	..	..	3,99,022	..	10,89,470	5,22,487	..	42,47,907
Compassionate Allowances	69,793	..	..	440	..	54	..	22,088	21,801	14,260	2,35,576	22,359	59,123	4,45,494
Gratuities	50,66,461	81,807	58,972	56,933	31,844	86,250	..	1,10,654	2,52,208	14,20,041	37,39,927	10,55,945	3,80,366	1,23,41,408
Family Pensions	1,01,542	5,400	486	4,961	..	108	..	..	..	..	1,44,717	39,800	..	2,97,014
Contributions for pensions and gratuities.	29,575	..	298	1,560	..	133	..	..	..	..	..	..	..	31,566
Pensions for distinguished and meritorious services.	97,432	..	..	..	..	..	..	..	1,994	14,442	7,447	..	..	1,21,315
Covenanted Civil Service Pensions	13,334	..	..	..	..	..	..	..	..	..	1,02,818	15,000	77,723	2,08,875
Allowances and Gratuities to Political Sufferers, their families and Institutions.	..	..	..	..	..	..	..	..	..	9,84,401	..	..	..	9,84,401
Donations to Service Funds . . . . .	..	..	..	..	..	..	..	..	..	..	39,934	..	..	39,934
Donations to Provident Funds	12,35,432	..	..	..	3,900	..	..	5,51,621	27,695	31,894	59,701	13,590	10,49,757	29,73,590
Pensions of the Military Orphan Fund	2,383	..	..	..	..	..	..	..	..	..	..	..	..	2,383
Pensions of the Medical Retiring Fund	1,731	..	..	..	..	..	..	..	..	..	..	..	..	1,731
Pensions of Bengal and Madras Service Family Pension Fund.	41,022	..	..	..	..	..	..	..	..	..	..	..	..	41,022
Provisional pensions to former employees of Sind and N.W.F.P.	11,482	..	..	..	..	..	..	..	..	..	..	..	..	11,482
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	1,54,218	..	..	..	..	..	..	..	..	..	..	..	..	1,54,218
Pensions, etc., under the War Risks Compensation Scheme.	3,99,209	..	..	..	..	..	..	..	..	..	..	..	..	3,99,209
Carried over	2,62,33,939	1,42,637	98,723	2,70,897	60,009	1,37,235	2,11,616	83,09,333	31,41,362	83,39,394	2,71,75,173	74,99,093	1,50,83,424	9,67,02,235

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	7,44,00,686	22,36,501	66,13,524	1,62,13,675	1,08,97,707	1,37,31,685	29,86,527	59,99,866	15,18,007	42,11,213	21,95,751	61,81,914	14,71,87,056
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account).	42,47,907	..	2,54,709	9,21,960	..	8,90,600	19,288	..	..	..	..	..	63,34,464
Compassionate Allowances	4,45,494	9,589	57,490	1,54,862	28,159	13,70,708	1,17,317	97,848	1,64,249	19,244	55,360	68,119	25,88,239
Gratuities	1,23,41,408	5,95,608	16,97,007	1,29,633	21,57,485	11,03,292	7,91,665	14,97,863	3,37,201	16,98,238	4,12,434	98,849	2,28,60,683
Family Pensions	2,97,014	23,296	58,435	..	..	2,716	15,020	57,379	..	..	..	..	4,53,860
Contributions for pensions and gratuities	31,566	..	..	..	..	40,108	623	8,556	10,148	2,887	12,469	5,884	1,12,241
Pensions for distinguished and meritorious services	1,21,315	2,598	7,189	..	14,250	..	..	..	38,587	9,640	12,507	..	2,06,086
Covenanted Civil Service Pensions	2,08,875	..	..	..	..	..	..	..	..	..	..	..	2,08,875
Allowances and Gratuities to Political Sufferers, their families and Institutions.	9,84,401	..	..	..	4,46,914	..	..	2,955	10,908	9,880	..	..	14,55,958
Donations to Service Funds	39,934	..	..	..	..	..	..	..	..	..	..	13,245	53,179
Donations to Provident Funds	29,73,590	42,648	19,920	16,95,946	1,48,648	2,457	3,510	204	1,154	6,12,073	221	..	65,90,371
Pensions of the Military Orphan Fund	2,383	..	..	..	..	..	..	..	..	..	..	..	2,383
Pensions of the Medical Retiring Fund	1,731	..	..	..	..	..	..	..	..	..	..	..	1,731
Pensions of the Bengal and Madras Services Family Pension Fund.	41,022	..	..	..	..	..	..	..	..	..	..	..	41,022
Provisional Pensions to former employees of Sind and N.W.F.P.	11,482	..	..	..	..	..	..	..	..	..	..	..	11,482
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	1,54,218	..	..	..	..	..	..	..	..	..	..	..	1,54,218
Pensions, etc., under the War Risks Compensation Scheme.	3,99,209	..	..	..	..	..	..	..	..	..	..	..	3,99,209
Carried over	9,87,02,235	29,10,240	87,08,274	1,91,15,876	1,36,93,163	1,71,41,566	39,33,950	76,64,671	20,80,254	65,63,175	26,88,742	63,68,011	18,75,70,157

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

No. 79-A—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March, 1956—contd.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,62,33,939	1,42,037	98,723	2,70,897	60,009	1,37,235	2,11,616	83,09,333	31,41,362	83,39,394	2,71,75,173	74,99,093	1,50,83,424	9,67,02,235
Special pensions connected with War, 1914.	4,188	..	..	..	..	..	..	..	..	..	..	..	..	4,188
Special pensions connected with the War, 1939.	850	..	..	..	..	..	..	..	..	..	..	..	..	850
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules.	29,006	..	..	..	..	..	..	..	..	..	..	..	..	29,006
Equated payment of Capital Outlay on Sterling Pensions transferred from Capital Outside the Revenue Accounts.	73,72,952	..	..	..	..	..	..	..	..	..	16,67,951	..	..	90,40,903
Government Contribution paid under the Indian Civil Service Family Pension Rules.	2,881	..	..	..	..	..	..	..	..	..	2,000	81	1,133	6,095
Transfer to the Pension Equalisation Fund.	..	..	..	..	..	..	..	..	..	1,650	..	..	..	1,650
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.	..	..	..	..	..	..	..	4,48,703	10,24,268	..	9,06,202	16,05,683	..	39,84,856
Repayment to the Contingency Fund	..	..	..	..	..	..	21,500	..	..	..	..	..	..	21,500
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	16,658	..	16,658
Charges in England -														
India Office, Audit Office and High Commissioner's Establishments, India Office Provident Fund	2,16,684	..	..	..	..	..	..	..	..	..	..	..	..	2,16,684
Pensions of Military Officers, etc., in respect of Civil employment.	2,28,478	..	..	240	..	..	..	..	27,942	27,418	77,949	34,280	79,092	4,75,390
Pensions and allowances paid in respect of other Provident Funds (Military, Medical and Navy Funds).	1,74,837	..	..	..	..	..	..	..	..	..	..	..	..	1,74,837
Carried over	6,21,973	..	..	240	..	..	..	..	27,942	27,418	77,949	34,280	79,092	8,68,894
	3,30,43,816	1,42,037	98,723	2,70,897	60,009	1,37,235	2,33,116	83,09,333	35,90,065	93,65,312	2,88,45,124	84,22,034	1,66,90,240	10,98,07,941

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	9,67,02,235	29,10,240	87,08,274	1,91,15,876	1,36,93,163	1,71,41,566	39,33,950	76,64,671	20,80,254	65,63,175	26,88,742	63,68,011	18,75,70,157
Special pensions connected with War, 1914	4,188	..	..	..	..	..	..	..	..	..	..	..	4,188
Special Pensions connected with the War, 1939	850	..	..	..	..	..	..	..	..	..	..	..	850
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules.	29,006	..	..	..	..	..	..	..	..	..	..	..	29,006
Equated payment of Capital Outlay on Sterling Pensions transferred from Capital outside the Revenue Account.	90,40,903	..	..	..	..	..	..	..	..	..	..	..	90,40,903
Government Contribution paid under the Indian Civil Service Family Pension Rules.	6,095	..	..	333	9,333	..	..	..	..	..	..	..	15,761
Transfer to the Pension Equalisation Fund	1,650	..	..	..	..	..	..	..	..	..	..	..	1,650
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.	39,84,856	(a) 16,429	..	19,18,109	..	..	..	..	..	..	..	..	59,19,394
Repayments to the Contingency Fund	21,500	..	..	..	..	..	..	..	..	..	..	..	21,500
Development Schemes	16,658	..	..	..	..	..	..	..	..	..	..	..	16,658
Charges in England—													
India Office, Audit Office and High Commissioner's Establishments.	2,16,684	..	..	..	..	..	..	..	..	..	..	..	2,16,684
India Office Provident Fund	1,974	..	..	..	..	..	..	..	..	..	..	..	1,974
Pension of Military Officers, etc., in respect of Civil employment.	4,75,399	2,086	..	58,914	16,683	..	..	..	..	..	..	..	5,53,082
Pensions and allowances paid in respect of other Provident Funds (Military, Medical and Navy Funds).	1,74,837	..	..	..	..	..	..	..	..	..	..	..	1,74,837
	8,68,894	2,086	..	58,914	16,683	..	..	..	..	..	..	..	9,46,577
Carried over	10,88,07,941	29,26,669	87,08,274	2,10,34,318	1,37,02,496	1,71,41,566	39,33,950	76,64,671	20,80,254	65,63,175	26,88,742	63,68,011	20,26,20,067

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

(a) This amount has been erroneously shown against the minor head "Equated payments of commuted value of pension transferred from Capital outside the Revenue Account" in the Finance Accounts of Orissa for 1955-56.

No. 79-A—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March, 1956—contd.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	3,36,43,816	1,42,037	98,723	2,70,897	60,009	1,37,235	2,33,116	83,09,333	35,90,665	93,65,312	2,88,45,124	84,22,034	1,66,90,240	10,98,07,941
Brought forward	6,21,973	..	..	240	..	..	..	..	27,942	27,418	77,949	34,280	79,092	8,68,894
Charges in England—contd.														
Federal and High Court Judges	5,692	..	..	840	..	..	..	..	889	8,067	15,353	1,882	18,957	51,680
Indian Civil Service	27,658	..	..	492	..	..	..	..	14,742	20,136	60,678	42,357	68,578	2,34,641
Other Civil Services in India	3,48,386	..	..	572	..	..	..	1	24,089	1,00,228	..	65,128	1,04,452	6,42,856
War Injury Pensions	126	..	..	..	..	..	..	..	..	..	..	..	..	126
Government Contributions paid under the Indian Civil Service Family Pension Rules.	2,089	..	..	..	..	..	..	..	..	..	83	..	230	2,402
Widows and Children's Pensions under Superannuation Act, 1949.	194	..	..	..	..	..	..	..	..	..	..	..	..	194
Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.	27,389	..	..	..	..	..	..	..	..	..	..	..	..	27,389
Compassionate Allowances	12,081	..	..	..	..	..	..	..	303	..	90	625	1,018	14,117
Payment to U.K. Government in respect of issues in transfer cases for the period 16th to 31st March 1955.	3,70,062	..	..	..	..	..	..	..	..	..	..	..	..	3,70,062
Pensions of Widows and Families of Officers of the Bengal Pilot Service.	5,295	..	..	..	..	..	..	..	..	..	..	..	..	5,295
Other pensionary charges	..	..	..	..	..	..	..	..	..	..	1,41,548	..	..	1,41,548
Deduct—Actual amount of pensions recovered from other Governments.	45,757	..	..	..	..	..	..	..	..	..	..	..	..	45,757
Total Charges in England	13,75,188	..	..	2,144	..	..	..	1	67,065	1,55,849	2,95,701	1,44,272	2,72,327	23,13,447
Loss or gain by Exchange	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Actual amount of pensions recovered from other Governments.	6,41,005	..	..	..	..	..	..	..	..	7,969	4,50,196	..	23,42,475	34,41,645
Deduct—Pensionary charges transferred to Commercial Departments.	1,13,680	..	..	..	..	..	..	4,51,761	..	3,71,777	5,02,204	..	5,22,800	19,62,222
Deduct—Amount transferred from the Pension Equalisation Fund.	..	..	..	..	..	..	..	..	..	27,000	..	..	..	27,000
Total Expenditure under Superannuation Allowances and Pensions.	3,42,64,319	1,42,037	98,723	2,73,041	60,009	1,37,235	2,33,116	78,57,573	36,58,630	91,14,415	2,81,88,425	85,66,346	1,40,07,202	10,66,90,521
Charged	26,14,960	..	..	840	..	..	..	25,85,652	889	1,03,599	20,93,987	2,23,157	3,94,180	80,17,264
Voted	3,16,49,359	1,42,037	98,723	2,72,201	60,009	1,37,235	2,33,116	52,71,921	36,57,741	90,10,816	2,60,94,438	83,43,149	1,37,03,112	9,86,73,257

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	10,98,07,941	29,26,660	87,08,374	2,10,34,318	1,37,02,496	1,71,41,566	39,33,950	76,64,671	20,80,254	65,63,175	26,88,742	63,68,011	20,26,20,067
Charges in England—concl'd.	8,68,894	2,086		58,914	16,683								9,46,577
Federal and High Court Judges	51,680		426	3,052	47,549								1,02,707
Indian Civil Service	2,34,641	261		69,230	10,074								3,14,206
Other Civil Services in India	6,42,856	4,152	9,477	1,79,001	41,096	70,986		56,984				47,214	10,51,766
War Injury Pensions	126												126
Government Contributions paid under the Indian Civil Service Family Pension Rules.	2,402												2,402
Widows and Children's Pensions under Superannuation Act 1949.	194												194
Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.	27,389												27,389
Compassionate Allowances	14,117			975	307								15,399
Payments to U.K. Government in respect of issues in transferred cases for the period 16th to 31st March 1955.	3,70,062		2,930										3,72,992
Pensions of Widows and Families of Officers of the Bengal Pilot Service.	5,295				13,515								18,810
Other pensionary charges	1,41,548												1,41,548
Deduct—Actual amount of pensions recovered from other Governments.	45,757												45,757
Total Charges in England	23,13,447	6,499	12,833	3,11,172	1,29,224	70,986		56,984				47,214	29,48,359
Loss or gain by Exchange												82	82
Deduct—Actual amount of pensions recovered from other Governments.	34,41,645							3,31,000	87,600	2,21,000	1,16,000		41,97,245
Deduct—Pensionary charges transferred to Commercial Departments.	19,62,222	2,90,176	6,02,510	21,86,826	2,40,903								52,82,687
Deduct—Amount transferred from the Pension Equalisation Fund.	27,000												27,000
Total Expenditure under Superannuation Allowances and Pensions.	10,66,90,521	26,42,992	81,18,597	1,91,58,614	1,35,90,817	1,72,12,552	39,33,950	73,90,655	19,92,654	63,42,175	25,72,742	64,15,307	19,60,61,576
Charged	80,17,264	12,268	1,92,271	10,48,467	2,76,800	2,93,823	19,806	1,38,091		15,887		16,573	1,00,31,340
Voted	9,86,73,257	26,30,724	79,26,326	1,81,10,147	1,33,14,017	1,69,18,729	39,14,054	72,52,564	19,92,654	63,26,288	25,72,742	63,98,734	18,60,30,236

No. 79-B—ACCOUNT of PAYMENTS of COMMUTED VALUE of PENSIONS during and to end of the year ended 31st March, 1956

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—														
Payments in India—Civil	9,65,123	666	2,426	6,577	..	1,681	9,597	3,47,599	2,28,994	1,37,269	6,32,725	1,43,257	10,64,108	35,40,022
Payments in India—Defence	26,63,226	..	..	..	..	..	..	..	..	..	..	..	..	26,63,226
Payments of Capitalised Value of Pensions of State Governments.	10,71,928	..	..	..	..	..	..	..	..	..	..	..	..	10,71,928
Payments in England—														
Par Value—Civil	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Par Value—Defence	2,31,596	..	..	..	..	..	..	..	..	..	..	..	..	2,31,596
Loss or gain by exchange—Civil	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange—Defence	403	..	..	..	..	..	..	..	..	..	..	..	..	403
Deduct—Capital portion of Equated Payments out of Revenue—Civil.	15,92,483	..	..	..	..	..	..	..	3,41,186	..	8,18,825	3,16,556	..	30,69,050
Deduct—Capital portion of Equated Payments out of Revenue—Defence.	48,63,573	..	..	..	..	..	..	..	..	..	..	..	..	48,63,573
Deduct—Amount recovered from other Governments—Civil.	10,85,012	..	..	..	..	..	..	50,365	..	..	..	..	5,56,506	16,91,886
Deduct—Amount recovered from other Governments—Defence.	15,92,518	..	..	..	..	..	..	..	..	..	..	..	..	15,92,518
Deduct—Amount financed from Ordinary Revenue.	..	..	..	6,577	..	..	..	2,97,231	..	1,37,269	..	..	5,07,602	9,48,679
NET EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) DURING THE YEAR.	—42,01,610	666	2,426	..	..	1,681	9,597	..	—1,12,192	..	—1,86,100	—1,73,299	..	—46,58,831
Amount financed from ordinary Revenue. { Charged	..	..	..	..	..	..	..	21,594	..	..	..	..	47,870	69,464
{ Voted	..	..	..	6,577	..	..	..	2,75,637	..	1,37,269	..	..	4,59,732	8,79,215
Net Expenditure outside the Revenue Account. { Charged	43,948	..	..	..	..	..	..	..	..	..	—29,580	..	..	14,368
{ Voted	—42,45,558	666	2,426	..	..	1,681	9,597	..	—1,12,192	..	—1,56,520	—1,73,299	..	—46,73,199
Net Expenditure (outside the Revenue Account) to end of the year.	7,56,54,203	668	2,426	..	..	1,681	9,597	..	27,79,597	..	69,72,396	75,29,496	..	9,29,59,092

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions													
Payments in India—Civil	35,40,922	87,826	2,51,416	8,08,163	7,75,151	13,47,170	60,902	1,26,930	..	64,102	3,752	..	70,65,434
Payments in India—Defence	26,63,226	..	..	..	..	..	..	..	..	..	..	..	26,63,226
Payments of Capitalised Value of Pensions of State Governments.	10,71,928	..	..	..	..	..	..	..	..	..	..	..	10,71,928
Payments in England													
Par Value—Civil	..	..	..	34,196	..	..	..	..	..	..	..	..	34,196
Par Value—Defence	2,31,596	..	..	..	..	..	..	..	..	..	..	..	2,31,596
Loss or gain by exchange—Civil	..	..	..	59	..	..	..	..	..	..	..	..	59
Loss or gain by exchange—Defence	403	..	..	..	..	..	..	..	..	..	..	..	403
Deduct—Capital portion of Equated Payments out of Revenue—Civil.	30,69,050	..	1,59,074	6,65,242	..	7,56,900	12,046	..	..	..	..	..	16,62,312
Deduct—Capital portion of Equated Payments out of Revenue—Defence.	48,63,573	..	..	..	..	..	..	..	..	..	..	..	48,63,573
Deduct—Amount recovered from other Governments—Civil.	16,91,886	..	..	34,680	..	..	..	..	..	..	9,361	..	17,35,927
Deduct—Amount recovered from other Governments—Defence.	15,92,818	..	..	..	..	..	..	..	..	..	..	..	15,92,818
Deduct—Amount financed from Ordinary Revenues	9,48,679	87,826	..	..	7,75,151	13,47,170	..	1,26,930	..	64,102	..	..	33,49,858
NET EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) DURING THE YEAR.	—46,58,831	..	92,342	1,42,496	..	—7,56,900	48,856	..	..	..	—5,609	..	—51,37,646
Amount financed from Ordinary Revenues, { Charged ..	69,464	..	..	..	19,361	..	..	24,864	..	..	..	..	1,13,689
{ Voted ..	8,79,215	87,826	..	..	7,55,790	13,47,170	..	1,02,066	..	64,102	..	..	32,36,169
Net Expenditure outside the Revenue Account, { Charged ..	14,368	..	—5,830	—6,40,487	..	..	..	..	..	..	..	..	—6,31,949
{ Voted ..	—46,73,109	..	98,172	7,82,983	..	—7,56,900	48,856	..	..	..	—5,609	..	—45,05,697
Net Expenditure (outside the Revenue Account) to end of the year.	9,29,50,062	..	57,23,251	74,77,134	4,73,219	87,60,774	2,54,954	..	..	..	17,634	..	11,56,57,028

83-A.—Capital Outlay on Sterling Pensions.

As a result of the Financial Agreement between the Government of the United Kingdom and the Government of India tapering annuities were purchased by the Government of India for meeting the liability for sterling pensions of the Central and State Governments of India.

The capital amount paid for the purchase of the annuities has been debited to the minor head "Payment to the United Kingdom Government for the purchase of Annuities," and the Principal portion of the tapering annuities made available by the Government of United Kingdom year by year is adjusted under the minor head "Deduct—Receipts and Recoveries on Capital Account". The interest portion is, however, adjusted in reduction of expenditure under the minor head "Interest portion of annuities purchased for the payment of sterling pensions" under "22—Interest on Debt and Other Obligations—D.—Transfers". These transactions do not affect in any way the procedure for the accounting of the actual payments of pensions and commutations or recovery from the State Governments of the payments made on their behalf.

No. 79-C—ACCOUNT of CAPITAL OUTLAY ON STERLING PENSIONS during and to end of the year 1955-56

	Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT	Rs.	Rs.
Payment to the United Kingdom Government for the purchase of annuities . . . . .	..	2,24,16,19,547
<i>Deduct</i> —Receipts and Recoveries on Capital Account	8,04,15,374	61,20,74,842
<i>Deduct</i> —Capital portion of equated payments met out of Revenue	54,70,162	54,70,162
Less or gain by Exchange . . . . .	..	—1,66,957
Total (Voted)	—8,58,85,536	1,62,39,07,586

REVENUE

This is essentially an expenditure head; and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE

The Commercial Departments, such as the Railways, Posts and Telegraphs and Salt and, when it exists the Census Department, pay for their own printing and stationery. The Defence Department also has since 1925-26 been debited with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or State, expenditure on stationery and printing except for petty purchases of indigenous stationery, is usually brought to account under this head.

2. The bulk of the stationery is purchased in the first instance for the Central Stores. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to State Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the State or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery; and the recoveries from State Governments are shown under the receipt major head "XLV - Stationery and Printing". The recoveries from other Governments for the cost of stationery supplied by State Stores are also shown under the same major head.

3. A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve has also been opened except in certain States to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the residual book value of plant, machinery and furniture disposed of during the year. This Reserve bears the cost of all machines, etc., replaced during the year. The transactions of the Reserve are shown in Account No. 108, on pages 639 to 645.

No. 80—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the year ended 31st March 1956

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	11,53,776	488	866	28	3,600	..	..	..	..	81,057	1,71,460	500	1,88,886	16,00,661
Sale of plain paper used with stamps	1,785	6,054	1,323	..	2,520	4,042	..	..	29,200	1,24,672	..	4,568	..	1,74,164
Sale of Gazettes and other Government Publications.	12,33,615	616	30,540	1,377	14,977	3,366	2,221	1,43,004	39,733	74,207	2,30,072	73,787	3,75,826	22,23,341
Other Press Receipts	9,09,946	..	1,036	27,642	..	4,869	119	92,138	1,71,328	5,66,518	12,40,898	83,778	7,15,954	38,14,226
Miscellaneous	1,75,983	..	438	1,893	..	..	1,091	..	..	..	6,75,060	..	..	8,54,465
Receipts in England	33,981	..	..	15	..	..	..	..	412	156	477	263	392	35,696
Deduct—Refunds	1,75,102	..	55	154	..	..	..	5,755	10	3,539	4,093	28,050	2,088	2,18,846
Total Receipts under Stationery and Printing.	33,33,984	7,158	34,148	30,801	21,097	12,277	3,431	2,29,387	2,40,663	8,43,071	23,13,874	1,34,846	12,78,970	84,83,707

No. 80—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the year ended 31st March, 1956—contd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	16,00,661	38,209	1,56,391	6,92,519	57,862	16,83,975	..	1,89,519	1,296	1,28,072	19,895	1,92,138	47,60,537
Sale of plain paper used with stamps	1,74,164	78,345	1,05,720	2,60,612	2,24,173	..	..	..	42,115	46,232	..	..	9,31,361
Sale of Gazettees and other Government Publications	22,23,341	39,123	33,35,997	11,38,212	1,65,617	5,29,042	3,04,416	1,21,566	27,635	20,74,831	15,628	1,16,250	1,00,91,658
Other Press Receipts	38,14,226	24,076	36,844	1,61,635	1,90,840	46,221	10,65,317	70,753	3,386	64,777	44,488	6,66,715	61,89,278
Miscellaneous	8,54,465	..	..	15,13,622	..	120	1,23,622	8,692	5,38,082	..	19,121	3,680	30,61,404
Receipts in England	35,696	2	57	308	104	29	..	..	..	..	..	..	36,196
Deduct—Refunds	2,18,846	327	1,772	18,282	395	144	..	222	3,33,041	1,172	2,816	627	5,77,544
Total Receipts under Stationery and Printing	84,83,707	1,79,428	36,33,237	37,48,626	6,38,301	22,59,243	14,93,355	3,90,308	2,79,473	23,12,740	96,316	9,78,256	2,44,92,890

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
I—STATIONERY	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Offices and Stores	45,41,361	..	..	..	..	..	..	1,42,811	78,352	69,962	4,27,634	39,215	4,13,451	57,12,786
Purchase of Stationery Stores	3,48,56,665	..	46,521	..	39,345	73,377	..	11,92,440	3,42,898	10,15,012	66,64,674	13,84,527	44,04,220	5,00,19,679
Stationery supplied by other Governments.	2,943	25,795	1,00,258	17,702	68,196	..	..	..	18,188	..	..	39,301	..	2,72,383
Discount on plain paper used with stamps.	(a) 52	591	77	..	..	..	63	..	1,270	2,167	..	173	..	4,393
Purchase of plain paper used with stamps.	..	..	..	..	..	..	..	..	264	95,992	..	4,047	..	1,00,303
Deduct—Value of stationery supplied to other Governments and paying Departments.	1,61,74,212	..	..	..	..	..	..	..	..	2,679	17,345	..	1,30,977	1,63,25,213
II—PRINTING														
Government Presses	1,53,76,366	..	1,96,528	42,225	810	3,36,168	4,22,136	9,34,420	9,76,323	32,51,263	42,13,470	14,05,969	34,76,209	3,06,31,887
Printing at Private Presses	11,57,313	61,871	..	..	1,12,744	14,537	..	4,36,066	1,31,673	4,159	1,483	8,27,860	90,833	28,38,539
Lithography	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cost of printing work done by other Governments.	5,38,425	14,243	..	20,160	..	..	..	..	..	5,255	..	..	..	5,78,083
Works	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Cost of printing work done for other Governments and paying Departments.	1,63,51,281	..	16,441	..	..	..	..	..	..	19,239	4,92,778	..	..	1,68,79,739
Deduct—Amount met from Special Development Fund from Assistance under T.C.A. Programme.	8,68,744	..	..	..	..	..	..	..	..	..	..	..	..	8,68,744
Charges in England—														
Stationery, Printing and Book-binding for the High Commissioner's Office.	2,08,620	..	..	..	..	..	..	..	..	..	..	..	..	2,08,620
Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	..	..	237	..	..	..	237
Stores	10,40,520	..	..	..	..	..	..	5,203	22	3,340	99,892	27,011	3,23,302	14,99,290
Renewals and Replacements from the Depreciation Reserve Fund.	..	..	..	..	..	..	..	..	..	..	..	..	39,898	39,898
Other Charges	1,344	..	..	..	..	..	..	..	..	..	..	..	..	1,344
Deduct—Amount transferred from Depreciation Reserve Fund.	..	..	..	..	..	..	..	..	..	..	..	..	39,898	39,898
Total Expenditure under Stationery and Printing.	2,43,29,372 (a)	1,02,500	3,26,943	80,087	2,21,095	4,24,145	4,22,136	27,10,940	15,48,990	44,25,469	1,08,97,030	37,28,103	85,77,038	5,77,93,848
Charged	2,43,29,372	1,02,500	3,26,943	80,087	2,21,095	4,24,145	4,22,136	1,24,309	15,48,990	44,25,469	1,08,97,030	37,28,103	5,91,793	7,16,102
Voted	..	..	..	..	..	..	..	25,86,631	..	..	..	..	79,85,245	5,70,77,746

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

(a) Differs from the Appropriation Accounts which includes Rs. 43 adjusted in the State Accounts of Himachal Pradesh.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—STATIONERY													
Stationery Offices and Stores	57,12,786	32,286	..	3,63,825	1,89,517	1,13,603	64,827	34,901	..	76,335	69,550	96,362	67,53,992
Purchase of Stationery Stores	5,00,19,679	2,47,748	33,59,701	45,68,838	23,43,104	11,93,456	11,26,753	13,50,963	9,88,792	18,38,762	13,07,434	9,54,663	6,92,99,883
Stationery supplied by other Governments	2,72,383	..	..	..	38,278	..	..	..	..	..	..	..	3,10,661
Discount on plain paper used with stamps	4,393	4,740	1,755	17,802	10,503	..	..	..	1,296	..	..	..	40,489
Purchase of plain paper used with stamps	1,00,303	21,919	44,074	1,81,647	1,87,569	..	..	..	..	..	..	..	5,35,612
<i>Deduct</i> —Value of stationery supplied to other Governments and paying Departments.	1,63,25,213	..	2,64,854	..	..	..	11,24,568	1,65,269	7,01,759	19,85,429	9,233	..	2,66,76,326
II—PRINTING													
Government Presses	3,06,31,887	16,11,157	15,14,306	43,38,380	32,81,694	16,90,475	20,58,924	8,44,250	11,41,634	24,81,945	5,08,845	13,09,986	5,14,13,483
Printing at Private Presses	28,38,539	1,27,676	7,42,859	1,59,009	24,986	20,877	2,705	..	..	1,118	36,874	..	39,54,643
Lithography	..	..	1,50,000	..	..	..	..	..	..	..	..	..	1,50,000
Cost of printing work done by other Governments	5,78,083	192	24,621	..	7,118	..	..	..	..	..	..	..	6,10,014
Works	..	..	..	51,724	..	..	..	..	..	..	3,98,960	..	4,50,684
<i>Deduct</i> —Cost of printing work done for other Governments and paying Departments.	1,68,79,739	3,610	4,88,167	..	239	6,197	..	1,24,016	..	..	..	..	1,76,01,968
<i>Deduct</i> —Amount met from Special Development Fund from Assistance under T.C.A. Programme.	8,68,744	..	..	..	..	..	..	..	..	..	..	..	8,68,744
Charges in England—													
Stationery, Printing and Bookbinding for the High Commissioner's Office.	2,08,620	..	..	..	..	..	..	..	..	..	..	..	2,08,620
Leave Salaries and Deputation Pay.	237	..	..	..	613	..	..	..	..	..	..	..	850
Stores	14,99,290	..	..	1,41,468	40,074	..	..	800	..	..	..	..	16,81,632
Renewals and replacements from the Depreciation Reserve Fund.	39,898	..	..	..	..	..	..	..	..	..	..	..	39,898
Other Charges	1,344	..	..	..	..	..	..	187	..	..	..	..	1,531
<i>Deduct</i> —Amount transferred from Depreciation Reserve Fund.	39,898	..	..	..	..	..	..	..	..	..	..	..	39,898
Total Expenditure under Stationery and Printing	5,77,93,848	20,42,108	50,84,295	98,22,693	61,23,217	30,12,214	21,28,641	19,41,816	14,29,968	24,12,721	23,12,430	23,61,011	9,64,64,957
Charged	7,16,102	..	569	..	..	..	..	..	..	..	..	..	7,16,669
oted	5,70,77,746	20,42,108	50,83,728	98,22,693	61,23,217	30,12,214	21,28,641	19,41,816	14,29,968	24,12,721	23,12,430	23,61,011	9,57,48,288

XLV-A—Contribution from Railways

This major head, opened from the accounts for the year 1950-51, records the fixed dividend (at 4 per cent on the Capital invested as computed annually) payable by Railways to the General Revenues. The element of interest at the rate charged to Commercial Departments (calculated on the mean capital on which the fixed dividend is worked out) is, however, adjusted under the minor head "*Deduct—Amount transferred to 22—Interest on debt and other obligations*" with a per contra deduct head 'Amount met from Railway Contribution' under "22—Interest on debt and other obligations—D—Transfers".

(See also Para 2 of the explanatory note relating to Account No. 26).

No. 80-B—ACCOUNT of CONTRIBUTION from RAILWAYS for the year ended 31st March, 1956

CENTRAL GOVERNMENT		Ra.
Contribution from Railways		36,11,86,257
<i>Deduct—Amount transferred to '22—Interest on Debt and other Obligations'</i>		30,31,76,919
	Net Receipts	5,80,09,338

XLVI and 57.—Miscellaneous

These heads cover all transactions of the Civil Department (as distinguished from the Defence and Commercial Departments, the miscellaneous transactions of which are taken to the Defence Services or the commercial major head of account concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Account Nos. 81 and 81-A and do not require any further explanation.

The net-credit or debit under 'Exchange on Remittance Account' resulting from the year's transactions, which are originally accounted for under that head, is treated at the end of the year as a miscellaneous item of revenue or expenditure of the Central Government. The gain or loss by exchange in respect of transactions under debt, deposits, etc., heads of the State Governments is also brought to account under the minor head "Net gain by exchange on Remittance Transactions" in the State Accounts.

No. 81.—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March 1956

	Central Government	STATE GOVERNMENTS											Carried over	
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh		Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions.	4,58,169	..	..	..	..	..	..	1	3	—48	6,416	..	—163	4,64,378
Unclaimed deposits	19,46,220	52,161	904	49,625	..	40,588	..	34,20,742	2,83,079	22,15,854	52,49,520	29,21,663	26,68,077	1,90,49,033
Sale of land and houses, etc.	3,49,588	..	1,365	..	..	..	17,382	82,039	..	2,463	262	1,15,561	786	5,69,446
Fees for Government audit	16,29,764	..	981	..	53,424	2,337	..	3,34,519	4,615	5,695	48,292	14,527	2,96,558	23,90,712
Receipts on account of Displaced persons.	12,22,60,561	469	..	..	37,71,978	..	..	2,075	20,523	799	1,48,750	2,47,324	14,320	12,64,66,799
Receipts arising out of the Military Lands Scheme, Bombay.	1,02,141	..	..	..	..	..	..	..	..	..	..	..	..	1,02,141
Recoveries of overpayments	8,85,130	9,013	84,835	4,544	30,397	10,514	82,515	3,56,349	3,05,149	26,707	6,76,756	1,79,496	6,25,722	32,77,127
Collection of payments for services rendered.	28,86,126	2,657	1,113	30,407	..	1,049	..	3,03,469	13,942	35,396	4,31,454	52,762	6,09,691	43,68,066
Receipts in connection with Elections.	95,746	..	..	..	..	..	48,038	1,01,971	..	8,943	29,191	..	2,92,601	5,76,490
Receipts from surcharge	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Profit on import of sugar transferred from Capital.	1,90,00,000	..	..	..	..	..	..	..	..	..	..	..	..	1,90,00,000
Other Receipts	4,95,24,035	5,92,787	11,67,294	67,189	21,03,566	12,16,510	2,46,028	8,97,868	84,45,549	1,32,58,517	97,69,024	26,77,209	50,21,437	9,59,87,033
Receipts in England—														
Recoveries of Overpayments	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous Receipts	27,45,721	..	..	..	..	..	..	..	..	..	..	418	..	27,46,139
Loss or gain by exchange	1,72,041	..	..	..	..	..	..	..	1	2	4	4	3	1,72,055
Induct—Refunds	16,69,177	53	11,917	850	175	27,393	909	6,42,343	2,79,534	51,31,570	32,74,378	10,88,409	10,18,551	1,31,45,559
TOTAL MISCELLANEOUS RECEIPTS	20,03,86,066	6,57,034	12,44,576	1,50,925	59,59,190	12,43,605	3,93,054	48,56,690	87,93,327	1,04,22,758	1,30,85,301	61,20,555	87,10,781	20,20,23,890

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56



No. 81- ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March, 1956—*conold.*

M/S/1818/AGG-84

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.F.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions.	4,64,378	1	..	..	12	—107	..	—47	..	..	..	..	4,64,287
Unclaimed deposits	1,90,49,033	6,02,540	22,48,278	37,64,388	36,17,260	29,49,398	15,28,695	5,22,348	6,93,061	12,54,523	3,71,986	18,94,968	3,84,96,478
Sale of land and houses, etc.	5,69,446	..	50,656	1,78,018	346	..	1,945	48,223	3,36,896	2,64,635	..	..	14,50,165
Fees for Government audit	23,90,712	5,723	3,34,188	5,38,785	50,180	..	..	1,26,667	30,362	10,513	..	63,136	35,50,266
Receipts on account of Displaced persons	12,64,66,799	1,739	40,92,310	72,64,737	57,74,086	..	78,684	..	1,25,580	..	..	..	14,38,03,935
Receipts arising out of the Military Lands Scheme, Bombay.	1,02,141	..	..	..	..	..	..	..	..	..	..	..	1,02,141
Recoveries of overpayments	32,77,127	2,06,566	20,04,910	2,55,833	32,912	2,09,756	2,80,950	18,290	74,992	6,28,509	62,207	63,225	71,15,277
Collection of payments for services rendered	43,68,066	37,980	2,16,982	1,38,272	14,21,235	2,49,614	3,626	1,32,284	11,973	15,762	88,804	30,395	67,15,053
Receipts in connection with Elections	5,76,490	4,131	1,51,987	..	4,810	..	746	5,275	2,696	14,749	388	36,821	7,98,093
Receipts from surcharge . . . . .	..	..	1,71,595	..	..	..	..	..	..	..	..	..	1,71,595
Profit on import of sugar transferred from Capital.	1,90,00,000	..	..	..	..	..	..	..	..	..	..	..	1,90,00,000
Other Receipts	9,59,87,033	13,26,700	2,19,38,519	1,86,33,744	2,07,49,392	40,66,181	10,42,912	10,33,772	93,23,690	3,51,92,028	20,38,079	24,15,584	21,37,47,634
Receipts in England—													
Recoveries of Overpayments . . . . .	..	..	..	..	10,966	..	..	..	..	..	..	..	10,966
Miscellaneous Receipts	27,46,139	..	18,088	..	143	6,923	..	1,136	..	..	..	..	27,72,429
Loss or gain by exchange	1,72,055	815	81	49	45	23	..	2,703	..	..	2	..	1,75,773
Deduct—Refunds	1,31,45,559	2,13,710	11,71,890	15,07,588	13,23,698	2,60,337	1,91,438	3,53,514	4,33,446	2,67,449	93,475	35,07,009	2,24,69,113
TOTAL MISCELLANEOUS RECEIPTS	26,20,23,860	19,72,485	3,00,55,704	2,92,66,238	3,03,37,689	72,21,451	27,46,120	15,37,137	1,01,65,804	3,71,13,270	24,68,051	9,97,120	41,59,04,920

COMBINED FINANCE AND REVENUE ACCOUNTS, ETC. FOR THE YEAR 1955-56

No. 81-A—ACCOUNT of MISCELLANEOUS EXPENDITURE for the year ended 31st March, 1956.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Loss by exchange on Remittance Transactions.	10,00,000	..	..	..	..	..	..	..	..	..	..	..	..	10,00,000
Donations for charitable purposes	1,01,889	..	1,16,313	14,206	..	5,88,004	..	16,201	54,108	18,594	6,38,311	17,034	78,579	16,43,239
Special Commissions of Enquiry	60,36,086	20,942	..	..	..	2,064	..	218	..	14,309	62,112	20,855	..	61,56,586
Irrecoverable temporary loans and advances written off.	1,26,299	..	2,125	..	..	4,835	..	1,90,170	14,362	58,106	20,327	11,725	93,716	5,21,665
Contributions	1,40,35,050	5,81,928	5,37,600	29,242	1,56,833	1,15,396	5,19,032	6,66,477	61,60,669	41,56,364	1,78,22,116	74,80,011	69,89,196	5,92,49,914
Expenses incidental to the running of Food Supply Scheme.	..	57,239	..	..	2,64,167	..	1,34,152	..	6,20,904	..	..	..	..	10,76,462
Charges in connection with Village Panchayat Act.	..	31,056	2,96,057	..	7,131	3,38,552	..	..	..	42,04,381	1,15,75,464	..	..	1,64,52,641
Losses on Supply of Foodstuffs to Government servants and others at concessional prices.	8,921	..	..	..	..	..	..	..	..	..	..	..	..	8,921
Development Schemes	..	..	14,759	3,49,175	..	4,62,113	4,05,327	..	8,16,801	..	..	40,67,108	..	61,15,283
Losses on Supply of Imported food-grains to Deficit States.	1,31,956	..	..	..	..	..	..	..	..	..	..	..	..	1,31,956
Payments arising out of Military Lands Scheme Bombay.	3,050	..	..	..	..	..	..	..	..	..	..	..	..	3,050
Irrecoverable Loans to Displaced persons written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Expenditure on Displaced persons	23,55,10,143	2,20,535	5,46,201	..	41,92,417	..	51,856	942	7,06,819	4,61,316	34,23,953	3,56,454	25,661	24,54,96,387
War Risks (Goods) Insurance Scheme.	272	..	..	..	..	..	..	..	..	..	..	..	..	272
Trading Loss on Purchase of Food Grains transferred from Capital outside the Revenue Account.	3,00,00,000	..	..	..	..	..	..	..	..	..	..	..	..	3,00,00,000
Expenditure in French Establishment.	1,56,01,245	..	..	..	..	..	..	..	..	..	..	..	..	1,56,01,245
Loss on sale of American Loan Wheat.	49,01,594	..	..	..	..	..	..	..	..	..	..	..	..	49,01,594

Technical Aid to South and South-East Asian countries.	13,08,607	..	..	..	..	..	..	..	..	..	..	..	..	..	13,08,607
Cost of Material and Equipment received under the T.C.A. programme.	17,480	..	..	..	..	..	..	..	..	..	..	..	..	..	17,480
Deduct—Amount met from Special Development Fund.	2,15,221	..	..	..	..	..	..	..	..	..	..	..	..	..	2,15,221
Payment of Capital Expenditure of Grants for Development.	32,95,135	..	..	..	..	..	..	..	..	..	..	..	..	..	32,95,135
Appropriation to the Contingency Fund.	..	..	..	..	..	..	..	..	95,00,000	..	..	..	..	..	95,00,000
Welfare of Schedule Tribes and Castes and other backward classes.	41,951	..	..	..	..	..	..	..	..	..	..	..	..	..	41,951
Other charges	17,39,30,455	3,94,080	6,55,641	95,403	5,07,232	5,89,380	4,29,715	10,01,201	15,05,279	26,37,830	23,74,777	8,67,134	4,64,435	18,54,52,582	
Charges in England—															
Leave Salaries and Deputation Pay	884	..	..	..	..	..	..	..	..	..	..	..	..	..	884
Grants-in-aid	8,647	..	..	..	..	..	..	..	..	..	..	..	..	..	8,647
Contribution to International and Commonwealth Organisation and Bodies.	14,60,965	..	..	..	..	..	..	..	..	..	..	..	..	..	14,60,965
Miscellaneous charges connected with the supply of stores to India.	5,63,080	..	..	..	..	..	..	..	..	..	..	..	..	..	5,63,080
Other items	9,928	..	..	..	..	..	..	..	21,753	..	..	..	1,480	..	33,161
Loss or gain by exchange . . .	5,34,882	..	..	4	26	..	3	991	283	414	1,798	398	2,058	..	5,40,857
TOTAL MISCELLANEOUS EXPENDITURE.	48,84,13,298	13,05,780	21,68,786	4,88,030	51,27,806	21,00,344	15,40,085	18,76,200	1,94,00,978	1,15,51,314	3,59,18,858	1,28,20,719	76,55,125	59,03,67,323	
Charged	12,39,368	..	..	..	..	..	7,019	..	19,87,487	14	110	14,47,980	52	46,82,080	
Voted	48,71,73,930	13,05,780	21,68,786	4,88,030	51,27,806	21,00,344	15,33,066	18,76,200	1,74,13,491	1,15,51,300	3,59,18,748	1,13,72,739	76,55,073	58,56,85,293	

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Loss by Exchange on Remittance Transactions.	10,00,000	..	..	..	..	..	..	..	..	..	..	..	10,00,000
Donations for charitable purposes	16,43,239	6,161	843	51,160	2,01,394	5,09,470	2,322	2,90,930	187	..	4,45,825	44,151	31,95,682
Special Commissions of Enquiry	61,58,586	2,88,509	7,812	1,42,313	360	..	6,988	..	..	7,864	11,533	4,815	68,26,780
Irrecoverable temporary loans and advances written off.	5,21,665	21,174	770	20,11,521	20,615	6,28,048	26,150	46,904	6,56,085	27,807	2,28,473	435	41,89,647
Contributions	5,92,49,914	95,41,111	17,66,173	2,76,62,232	1,16,10,872	19,70,052	24,61,533	70,911	9,70,070	18,72,895	6,97,982	59,81,293	12,38,55,038
Expenses incidental to the running of Food Supply Scheme.	10,76,462	..	..	..	..	..	..	..	..	..	..	..	10,76,462
Charges in connection with Village Panchayats Act.	1,64,52,641	..	8,33,535	..	..	8,77,322	..	..	9,51,281	5,11,211	63,02,338	..	2,59,28,328
Losses on Supply of Foodstuffs to Government Servants and others at concessional prices.	8,921	..	..	..	..	..	..	..	..	..	..	..	8,921
Development Schemes	61,15,283	..	14,41,200	..	2,43,489	38,05,411	29,64,325	..	..	..	..	3,83,107	1,49,52,815
Losses on Supply of imported foodgrains to Deficit States.	1,31,956	..	..	..	..	..	..	..	..	..	..	..	1,31,956
Payments arising out of Military Lands Scheme Bombay.	3,050	..	..	..	..	..	..	..	..	..	..	..	3,050
Irrecoverable Loans to Displaced persons written off.	..	18,759	..	..	..	..	..	..	..	..	..	..	18,759
Expenditure on Displaced persons	24,54,96,387	2,38,817	19,41,518	..	1,86,18,897	..	3,96,485	24,528	7,53,727	..	—46,895	..	26,74,23,464
War Risks (Goods) Insurance Scheme	272	..	..	..	..	..	..	..	..	..	..	..	272
Trading loss on Purchase of Food Grains transferred from Capital Outside the Revenue Account.	3,00,00,000	..	..	..	..	..	..	..	..	..	..	..	3,00,00,000
Expenditure in French Establishment	1,56,01,245	..	..	..	..	..	..	..	..	..	..	..	1,56,01,245
Loss on sale of American Loan Wheat	49,01,594	..	..	..	..	..	..	..	..	..	..	..	49,01,594

Technical Aid to South and South-East Asian countries.	13,08,607	..	..	..	..	..	..	..	..	..	..	..	..	13,08,607
Cost of Material and Equipment received under the T.C.A. programme.	17,480	..	..	..	..	..	..	..	..	..	..	..	..	17,480
<i>Deduct</i> —Amount met from Special Development Fund.	2,15,221	..	..	..	..	..	..	..	..	..	..	..	..	2,15,221
Payment of Capital Expenditure of Grants for Development.	32,95,135	..	..	..	..	..	..	..	..	..	..	..	..	32,95,135
Appropriation to the Contingency Fund	95,00,000	..	..	..	..	..	..	..	..	..	..	..	..	95,00,000
Welfare of Schedule Tribes and Castes and other backward classes.	41,951	..	..	..	..	..	1,65,813	..	..	..	..	..	..	2,07,764
Other charges	18,54,52,562	15,93,096	1,29,05,490	3,01,38,910 (a) 1,14,000	92,33,368	1,33,49,059	15,88,236	4,29,117	69,15,305	37,15,006	18,71,946	8,37,054	26,80,29,149 (a) 1,14,000	
Charges in England—														
Leave Salaries and Deputation Pay	884	..	..	..	1,843	..	..	..	..	..	..	..	..	2,727
Grants-in-aid	8,647	..	..	..	..	..	..	..	..	..	..	..	..	8,647
Contribution to International and Commonwealth Organisation and Bodies.	14,60,965	..	..	..	..	..	..	..	..	..	..	..	..	14,60,965
Miscellaneous charges connected with the supply of Stores to India.	5,63,080	..	..	..	..	..	..	..	..	..	..	..	..	5,63,080
Other items	33,161	..	267	..	154	..	..	..	..	..	..	..	..	33,582
Loss or gain by exchange	5,40,857	137	395	1,410	7,776	277	70	424	..	..	30	4	5,51,380	
TOTAL MISCELLANEOUS EXPENDITURE	59,03,67,323	1,17,07,764	1,88,98,003	6,00,07,546 (a) 1,14,000	3,99,38,768	2,11,39,639	76,11,922	8,62,814	1,02,46,655	61,34,783	95,11,232	72,50,859	78,36,77,308 (a) 1,14,000	
Charged	46,82,030	..	2,79,933	200	18,82,472	21,858	..	..	..	71,689	34,529	51,00,378	1,20,73,089	
Voted	58,56,85,293	1,17,07,764	1,86,18,070	6,00,07,346 (a) 1,14,000	3,80,56,296	2,11,17,781	76,11,922	8,62,814	1,02,46,655	60,63,094	94,76,703	21,50,481	77,16,04,219 (a) 1,14,000	

(a) Met out of Contingency Fund.

XLVI-A—Receipts from Road and Water Transport Schemes

This major head has been opened to record the transactions connected with the Road and Water Transport Schemes of the various Governments run on commercial basis. The expenditure on the schemes is, as in the case of other recognised Commercial Departments, recorded on the receipt side as deduction from the gross receipts.

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

82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account

These capital major heads exhibit the capital outlay on Road and Water Transport Schemes undertaken by the various Governments. All expenditure of a capital nature is recorded in the first instance under the head "82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account" and any expenditure which a Government may decide to meet from revenue, is deducted from the total expenditure recorded under this head and transferred to the head "57-B—Capital Outlay on Road and Water Transport Schemes financed from Ordinary Revenues".

No. 81-B—ACCOUNT of RECEIPTS from ROAD and WATER TRANSPORT SCHEMES for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS												Total
		Government of Himachal Pradesh	Government of Assam	Government of Bihar	Government of Madras	Government of Orissa	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Saurashtra	Government of Travancore-Cochin	
(A) Road Transport—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts—														
Receipts from Road Transport Services	6,75,421	32,69,535	98,42,370	61,08,637	1,51,70,474	39,97,855	1,76,76,949	2,80,87,319	75,70,162	64,24,130	10,15,578	31,21,968	1,91,44,225	12,21,04,623
Interest on Depreciation and other Reserve Funds	..	..	..	1,73,689	1,72,578	3,15,900	..	..	..	1,12,581	..	..	..	7,74,748
<i>Deduct—Refunds.</i>	..	1,709	557	4,521	7,808	329	11,125	..	..	1,544	..	482	463	28,538
<i>Deduct—Working Expenses</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Direction	5,50,711	1,47,523	2,12,903	2,86,224	2,07,090	1,83,834	7,26,032	19,22,246	7,53,663	1,33,004	61,895	92,064	5,60,442	58,37,631
Operation	..	28,58,069	62,50,455	79,29,140	1,26,06,011	41,39,768	1,51,87,706	2,38,76,688	62,11,385	47,64,852	5,80,298	21,33,484	1,56,32,643	10,21,70,499
Development Scheme—Five year Plan.	..	..	..	..	..	..	..	..	..	..	..	..	2,45,600	2,45,600
<i>Deduct—Share of expenditure recoverable from Railways and other parties.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Share of net profit payable to Railways and other parties.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Receipts	1,24,710	2,62,234	33,78,455	—19,37,559	25,22,143	—10,176	17,52,086	22,88,385	6,05,114	16,37,311	3,73,385	8,95,938	27,05,077	1,45,97,103
(B) Water Transport—														
Gross Receipts—														
Receipts from Water Transport Services	..	..	..	..	..	..	..	..	..	..	..	..	4,04,389	4,04,389
<i>Deduct—Refunds.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Working Expenses</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Direction	..	..	..	..	..	..	..	..	..	..	..	..	3,512	3,512
Operation	..	..	..	..	..	..	..	..	..	..	..	..	3,79,551	3,79,551
Net Receipts	..	..	..	..	..	..	..	..	..	..	..	..	21,326	21,326
Total Receipts from Road and Water Transport Schemes.	1,24,710	2,62,234	33,78,455	—19,37,559	25,22,143	—10,176	17,52,086	22,88,385	6,05,114	16,37,311	3,73,385	8,95,938	27,26,403	1,46,18,429

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No. 81-C—ACCOUNT OF CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES during and to end of the year 1955-56.

STATE GOVERNMENTS

	Central Government	Government of Himachal Pradesh	Government of Assam	Government of Bihar	Government of Madras	Government of Oris-a	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Road Transport— Motor Transport Services.	1,13,700	2,47,210	(a) 27,09,070	71,97,303	42,51,046	8,67,519	49,10,584	-4,49,481	3,89,290	22,82,880	11,92,688	..	8,92,721	20,96,163	2,67,00,693
Development Schemes	..	5,33,614	..	..	..	..	..	..	..	..	..	..	..	42,000	5,75,614
Repayments to Contingency Fund.	..	..	..	..	..	..	..	2,00,000	..	..	..	..	..	..	2,00,000
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	12,823	..	37,126	9,227	..	25,000	..	..	2,075	2,367	88,618
Deduct—Amount financed from Depreciation Reserve Fund— Government Bus Services	..	..	..	..	6,57,003	..	..	..	..	4,01,862	..	..	..	..	10,61,865
Deduct—Expenditure financed from Ordinary Revenues.	..	..	27,09,070	..	..	..	..	..	..	..	..	..	..	..	27,09,070
Net Expenditure	1,13,700	7,80,824	..	71,97,303	35,81,220	8,67,519	48,73,458	-2,58,708	3,89,290	18,53,018	11,92,688	..	8,90,646	21,35,796	2,36,16,754
(b) Water Transport Water Transport Services.	..	..	..	..	..	..	..	..	..	..	..	..	..	396	396
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure	..	..	..	..	..	..	..	..	..	..	..	..	..	396	396
Total—Net Expenditure during the year 1955-56.	1,13,700	7,80,824	..	71,97,303	35,81,220	8,67,519	48,73,458	-2,58,708	3,89,290	18,53,018	11,92,688	..	8,90,646	21,36,192	2,36,17,150
Total Expenditure to end of 1955-56.	8,32,485	35,35,913	87,82,110	1,73,25,139	(d) 1,64,25,759	43,29,448	3,07,09,936	(e) 3,57,00,832	64,87,119	73,21,605	11,92,688	(b) 4,67,123	24,64,120	2,02,67,006	15,58,41,283
Deduct—Expenditure financed from Ordinary Revenues to end of 1955-56.	..	..	72,64,343	..	..	2,59,482	..	..	24,81,828	..	..	..	3,21,165	..	1,03,69,818
Net Expenditure outside the Revenue Account to end of 1955-56.	8,32,485	35,35,913	15,17,767	1,73,25,139	(d) 1,64,25,759	40,29,966	3,07,09,936	(e) 3,57,00,832	40,05,291	73,21,605	11,92,688	(b) 4,67,123	21,39,955	2,02,67,006	14,54,71,465

(a) Booked directly under "57-B—Capital Outlay on Road and Water Transport Schemes Financed from Ordinary Revenues."

(b) This is still provisional.

(c) Excludes the debit of Rs. 2,00,000 being the repayment to the Contingency Fund of advance taken during 1953-54.

(d) Pending allocation of the progressive expenditure of Rs. 97,93,927 to end of 30th September, 1953 incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under the Government of Madras (Residualy).

XLVI-A—Receipts from Road and Water Transport Schemes

This major head has been opened to record the transactions connected with the Road and Water Transport Schemes of the various Governments run on commercial basis. The expenditure on the schemes is, as in the case of other recognised Commercial Departments, recorded on the receipt side as deduction from the gross receipts.

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

82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account

These capital major heads exhibit the capital outlay on Road and Water Transport Schemes undertaken by the various Governments. All expenditure of a capital nature is recorded in the first instance under the head "82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account" and any expenditure which a Government may decide to meet from revenue, is deducted from the total expenditure recorded under this head and transferred to the head "57-B—Capital Outlay on Road and Water Transport Schemes financed from Ordinary Revenues".

No. 81-B—ACCOUNT of RECEIPTS from ROAD and WATER TRANSPORT SCHEMES for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS												Total
		Government of Himachal Pradesh	Government of Assam	Government of Bihar	Government of Madras	Government of Orissa	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Saurashtra	Government of Travancore-Cochin	
(A) Road Transport—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts—														
Receipts from Road Transport Services	6,75,421	32,69,535	98,42,370	61,08,637	1,51,70,474	39,97,855	1,76,76,949	2,80,87,319	75,70,162	64,24,130	10,15,578	31,21,968	1,91,44,225	12,21,04,623
Interest on Depreciation and other Reserve Funds	..	..	..	1,73,689	1,72,578	3,15,900	..	..	..	1,12,581	..	..	..	7,74,748
<i>Deduct—Refunds.</i>	..	1,709	557	4,521	7,808	329	11,125	..	..	1,544	..	482	463	28,538
<i>Deduct—Working Expenses.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Direction	5,50,711	1,47,523	2,12,903	2,86,224	2,07,090	1,83,834	7,26,032	19,22,246	7,53,663	1,33,004	61,895	92,064	5,60,442	58,37,631
Operation	..	28,58,069	62,50,455	79,29,140	1,26,06,011	41,39,768	1,51,87,706	2,38,76,688	62,11,385	47,64,852	5,80,298	21,33,484	1,56,32,643	10,21,70,499
Development Scheme—Five year Plan.	..	..	..	..	..	..	..	..	..	..	..	..	2,45,600	2,45,600
<i>Deduct—Share of expenditure recoverable from Railways and other parties.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Share of net profit payable to Railways and other parties.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Receipts	1,24,710	2,62,234	33,78,455	—19,37,559	25,22,143	—10,176	17,52,086	22,88,385	6,05,114	16,37,311	3,73,385	8,95,938	27,05,077	1,45,97,103
(B) Water Transport—														
Gross Receipts—														
Receipts from Water Transport Services.	..	..	..	..	..	..	..	..	..	..	..	..	4,04,389	4,04,389
<i>Deduct—Refunds.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Working Expenses.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Direction	..	..	..	..	..	..	..	..	..	..	..	..	3,512	3,512
Operation	..	..	..	..	..	..	..	..	..	..	..	..	3,79,551	3,79,551
Net Receipts	..	..	..	..	..	..	..	..	..	..	..	..	21,326	21,326
Total Receipts from Road and Water Transport Schemes.	1,24,710	2,62,234	33,78,455	—19,37,559	25,22,143	—10,176	17,52,086	22,88,385	6,05,114	16,37,311	3,73,385	8,95,938	27,26,403	1,46,18,429

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

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No. 81-C—ACCOUNT of CAPITAL OUTLAY on ROAD and WATER TRANSPORT SCHEMES during and to end of the year 1955-56.

STATE GOVERNMENTS

	Central Government	STATE GOVERNMENTS													Total
		Government of Himachal Pradesh	Government of Assam	Government of Bihar	Government of Madras	Government of Oris-a	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Road Transport— Motor Transport Services.	1,13,700	2,47,210	(a) 27,09,070	71,97,303	42,51,046	8,67,519	49,10,584	—4,49,481	3,89,290	22,82,880	11,92,688	..	8,92,721	20,96,163	2,67,00,693
Development Schemes	..	5,33,614	..	..	..	..	..	..	..	..	..	..	..	42,000	5,75,614
Repayments to Contingency Fund.	..	..	..	..	..	..	..	2,00,000	..	..	..	..	..	..	2,00,000
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	12,823	..	37,126	9,227	..	25,000	..	..	2,075	2,367	88,618
Deduct—Amount financed from Depreciation Reserve Fund— Government Bus Services	..	..	..	..	6,57,003	..	..	..	..	4,01,862	..	..	..	..	10,61,865
Deduct—Expenditure financed from Ordinary Revenues.	..	..	27,09,070	..	..	..	..	..	..	..	..	..	..	..	27,09,070
Net Expenditure	1,13,700	7,80,824	..	71,97,303	35,81,220	8,67,519	48,73,458	—2,58,708	3,89,290	18,53,018	11,92,688	..	8,90,646	21,35,796	2,36,16,754
(b) Water Transport— Water Transport Services.	..	..	..	..	..	..	..	..	..	..	..	..	..	396	396
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure	..	..	..	..	..	..	..	..	..	..	..	..	..	396	396
Total—Net Expenditure during the year 1955-56.	1,13,700	7,80,824	..	71,97,303	35,81,220	8,67,519	48,73,458	—2,58,708	3,89,290	18,53,018	11,92,688	..	8,90,646	21,36,192	2,36,17,150
Total Expenditure to end of 1955-56.	8,32,485	35,35,913	87,82,110	1,73,25,139	(d) 1,64,25,759	43,29,448	3,07,09,936	(c) 3,57,00,832	64,87,119	73,21,605	11,92,688	(b) 4,67,123	24,64,120	2,02,67,006	15,58,41,283
Deduct—Expenditure financed from Ordinary Revenues to end of 1955-56.	..	..	72,64,343	..	..	2,59,482	..	..	24,81,828	..	..	..	3,21,165	..	1,03,69,818
Net Expenditure outside the Revenue Account to end of 1955-56.	8,32,485	35,35,913	15,17,767	1,73,25,139	(d) 1,64,25,759	40,29,966	3,07,09,936	(c) 3,57,00,832	40,05,291	73,21,605	11,92,688	(b) 4,67,123	21,39,955	2,02,67,006	14,54,71,465

(a) Booked directly under "37-B—Capital Outlay on Road and Water Transport Schemes Financed from Ordinary Revenues."

(b) This is still provisional.

(c) Excludes the debit of Rs. 2,00,000 being the repayment to the Contingency Fund of advance taken during 1953-54.

(d) Pending allocation of the progressive expenditure of Rs. 97,83,927 to end of 30th September, 1953 incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under the Government of Madras (Residuary).

LIV.—Sale Proceeds of American and Lease-Lend Surpluses

This major head was opened in the accounts for 1949-50 to record the sale proceeds of American and Lease-Lend Surpluses. As there was no expenditure previously debited to capital against which these capital receipts could be set off, it was decided to open the new Capital Receipt major head mentioned above.

Credits on account of the sale proceeds are initially accommodated under the Civil Suspense heads pending clearance by transfer to this head, after deducting the amount of custody and storage charges incurred both by Civil and Defence.

No. 81-D—ACCOUNT of CAPITAL RECEIPTS from the SALE PROCEEDS of AMERICAN AND LEASE-LEND SURPLUSES during and to end of the year 1955-56

	Receipts during the year	Receipts to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
American Surpluses	2,24,84,358]
Lease-Lend Surpluses	98,52,572]
TOTAL SALE PROCEEDS OF AMERICAN AND LEASE-LEND SURPLUSES .	..	3,23,36,930

82—Capital Account of Other State Works outside the Revenue Account

This head is intended for the record of capital expenditure of an occasional nature undertaken from borrowed funds by State Governments in departments in which such expenditure is not customary.

The expenditure to end of the year under this head in Bihar represents the State Government's share of the expenditure incurred in repairing damage caused by the earthquake of 1934 to Irrigation works for which no capital and revenue accounts are kept (*see* also note on page 430).

No. 82—ACCOUNT of CAPITAL EXPENDITURE on OTHER STATE WORKS outside the REVENUE ACCOUNT during and to end of the year 1955-56

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
STATE GOVERNMENTS		
GOVERNMENT OF DELHI		
Establishment—Industrial Housing	25,34,614	
Total (Voted)	25,34,614	25,35,380
GOVERNMENT OF VINDHYA PRADESH		
Development Schemes	55,195	
Total (Voted)	55,195	55,195
GOVERNMENT OF ANDHRA		
Original Works—Industries Department	11,081	
Tools and Plant	1,94,143	
Total (Voted)	2,05,224	33,62,522
GOVERNMENT OF ASSAM		
Original Works—Miscellaneous	5,73,668	
Establishment	728	
Tools and Plant	372	
<i>Deduct</i> —Receipts and Recoveries on Capital Account	5,97,089	
Total (Voted)	—22,321	36,74,308
GOVERNMENT OF BIHAR		
Total		
		3,72,667
GOVERNMENT OF BOMBAY		
Original Works—		
<i>Miscellaneous Expenditure on Housing Schemes for displaced persons</i>	1,06,56,542	
<i>Miscellaneous Departments</i>	22,64,314	
Establishment	2,21,078	
Suspense and Miscellaneous	2,16,993	
Repayments to Contingency Fund	5,124	
<i>Deduct</i> —Receipts and Recoveries on Capital Account	55,58,602	
<i>Deduct</i> —Expenditure financed from Bombay State Milk Fund	27,90,332	
Total	50,15,117	10,01,43,710
Charged	5,192	
Voted	50,09,925	

No. 82—ACCOUNT of CAPITAL EXPENDITURE on other STATE WORKS outside the REVENUE ACCOUNT during and to end of the year 1955-56—*contd.*

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH		
Total	..	1,60,821
GOVERNMENT OF MADRAS		
Development Schemes	17,26,154	
Total	17,26,154	(b) 1,06,87,188
Charged	30,345	
Voted	16,95,809	
GOVERNMENT OF ORISSA		
Total	..	(a) 4,65,859
GOVERNMENT OF PUNJAB		
Original Works—Miscellaneous	20,93,091	
Tools and Plant	24,304	
Suspense and Miscellaneous	2,149	
Total (Voted)	21,19,544	91,88,552
GOVERNMENT OF UTTAR PRADESH		
Original Works—		
Government Bus Services	17,52,186	
Agricultural Engineering Department	27,86,378	
Government Central Press	5,42,071	
Capital Expenditure on Rehabilitation Schemes	15,34,257	
Education Department	24,415	
Deduct—Receipts and Recoveries on Capital Account—		
Government Bus Services	23,836	
Agricultural Engineering Department	2,45,959	
Capital Expenditure on Rehabilitation Schemes	26,21,656	
Total	37,47,859	9,57,44,136
Charged	77,784	
Voted	36,70,075	

(a) Expenditure on "Paradip Port" booked under "82" during the year 1954-55 is transferred to "73—Capital Outlay on Ports".

(b) Pending allocation of the progressive expenditure of Rs. 77,78,006 to end of 30th September, 1953 incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under Government of Madras (Residuary).

No. 82—ACCOUNT of CAPITAL EXPENDITURE on other STATE WORKS outside the REVENUE ACCOUNT during and to end of the year 1955-56 *concl'd.*

	Expenditure during the year	Expenditure to end of the year
GOVERNMENT OF WEST BENGAL		
Development Schemes --	Rs.	Rs.
Kanchrapara Area Development Scheme	13,12,503	
Re-housing of Bustee Dwellers	—72,489	
Tollygunj Land Development Scheme	37,239	
Housing Scheme	42,93,319	
Other Schemes	89,79,571	
Expenditure on Displaced Persons	90,90,935	
Community Development Projects	24,76,773	
Total (Voted)	2,61,17,851	10,03,48,296
GOVERNMENT OF HYDERABAD		
Local Government Departments	61,74,900	
Total (Voted)	61,74,900	1,37,26,177
GOVERNMENT OF RAJASTHAN		
Original Works--		
Rehabilitation	2,25,931	
Education	14,204	
Establishment	11,432	
Tools and Plant	4,444	
Total (Voted)	2,56,011	(a) 47,56,488
GOVERNMENT OF TRAVANCORE-COCHIN		
Original Works--Miscellaneous	4,10,948	
Establishment	2,35,344	
Tools and Plant	81,579	
Development Schemes	7,76,786	
<i>Deduct</i> --Receipts and Recoveries on Capital Account	<i>1,04,700</i>	
(Total Voted)	13,99,957	13,99,957
GRAND TOTAL	4,93,30,105	34,66,21,255

(a) This is still provisional.

57-A—Capital outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues**82-A—Capital Outlay on Rail Road Co ordination Scheme outside the Revenue Account**

These capital major heads opened in the accounts from 1945-46, record the capital outlay on investments of State Governments in companies floated under the Rail-Road Co-ordination Scheme. All expenditure of a capital nature is recorded in the first instance under the head "82-A--Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account" and any expenditure which a State Government may decide to meet from revenue is deducted from the total expenditure under this head and transferred to the head "57-A—Capital Outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues."

No. 82-A—ACCOUNT of CAPITAL OUTLAY ON RAIL ROAD CO-ORDINATION SCHEME during and to end of the year 1955-56

	Government of Madhya Pradesh	Government of Orissa	Total
	Rs.	Rs.	Rs.
RAIL ROAD CO-ORDINATION SCHEME			
Investment in shares of Road Transport Companies . . . . .	..	2,18,500	2,18,500
<i>Deduct</i> —Amount financed from Ordinary Revenues . . . . .	..	2,18,500	2,18,500
<i>Net Expenditure outside the Revenue Account during the year 1955-56 (Voted)</i>	..	..	..
Total Expenditure to end of the year 1955-56	26,42,507	23,19,698	49,62,205
<i>Deduct</i> —Amount financed from Ordinary Revenues . . . . .	..	22,84,198	22,84,198
<i>Net Expenditure outside the Revenue Account to end of the year 1955-56</i>	26,42,507	35,500	26,78,007

84—Capital Outlay on Bombay Land's Scheme

This capital major head was opened in the accounts for 1927-28, for the adjustment of amounts payable to the Government of Bombay for reclaimed lands at Colaba taken over by the Central Government for use of the Defence Department. It was intended to pay for this land out of the sale proceeds of certain properties held by the Defence Department under a scheme for the sale and exchange of lands in Bombay and the construction of new military buildings, previously known as the Bombay Military Lands Scheme. In view, however, of the general fall in land values, it was found impossible to dispose of these properties at a sufficient price. It was, therefore, decided to terminate the Military Lands Scheme as such and to transfer the remaining Military properties to the Finance Department of the Central Government for gradual disposal. Under this arrangement, the Defence Department has been relieved of the responsibility for meeting the debt due to the Government of Bombay in return for the surrender to the Finance Department of the properties from the sale of which they had hoped to finance the remaining items in the new building programme. The Finance Department will take such steps as they may consider most likely to extract the maximum return from these properties, either by lease or sale, and all realisations will go towards reduction of the interest on the capital debt and possibly of the capital debt itself. If, later on, some residuary loss is found to be inevitable, the question will have to be considered whether it should be written off to revenue and if so, in what manner.

The sum payable to the Bombay Government which amounted to Rs. 2.27 crores has been paid by cancelling an equivalent amount of loan taken by that Government from the Central Government in 1923-24, and this together with a sum of Rs. 5,76,086 on account of interest on the capital sum and the cost of arbitration made up the total debit of Rs. 2,33,03,566 brought to account under the above capital major head. Two separate minor heads "Receipts/Payments arising out of the Military Lands Scheme" have been opened under "XLVI and 57—Miscellaneous" to record receipts and charges connected with the properties transferred to the management of the Finance Department. A *pro forma* account is also maintained in order to deduce the net receipt arising out of the properties from year to year and the balance, if any, available for transfer to the capital major head in reduction of debits brought to account under that head.

The properties consisted of 95 plots covering an area of approximately 1,50,000 square yards up to the end of 1955-56. Of these 71 plots with a superficial area of about 1,10,000 square yards have been disposed of mostly on 999 years lease at a premium of about Rs. 91½ lakhs. Six plots covering an area of about 4,000 square yards, the lease of which has been settled on similar terms are awaiting final disposal, the purchaser having paid 10 per cent deposit. The purchase price of these plots is approximately Rs. 3,61,980. Four plots covering an area of about 6,600 square yards have been utilised by the Government of India for construction of new building for the Income Tax Department. In two plots covering an area of about 20,200 square yards, the major portion has been temporarily leased to the Defence authorities and the rest to private tenants. The remaining 12 plots covering an area of about 10,470 square yards are also temporarily leased to the Defence Department. Seven and a half per cent of the premium realised in respect of sales made from 1940-41 onwards has to be paid to the Government of Bombay in settlement of their claim to levy an assessment on the Central Government land.

No. 83—ACCOUNT OF CAPITAL OUTLAY ON BOMBAY LANDS SCHEME during and to end of the year 1955-56.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
BOMBAY		
Cost of Land taken over for Defence Services	2,33,03,566
Deduct—Receipts and Recoveries on Capital Account	1,91,731
Total	2,31,11,835

85.—Payments to Retrenched Personnel

This capital major head was opened in the accounts for the year 1931-32 for the adjustment of payments of gratuities to retrenched personnel whether under the ordinary rules or under the special orders issued for regulating the conditions of discharge or retirement of Government servants in connection with the retrenchment programme of the Central Government. The payments recorded under this head are written back to revenue in five years commencing from the year succeeding the year of payment. The annual debits to revenue in connection with these gratuity payments, so far as they relate to Non-Commercial Civil Departments, are taken to the minor head "Gratuities" subordinate to the major head "55—Superannuation Allowances and Pensions", but such debits relating to Commercial Departments other than Railways, for which capital and Revenue Accounts are kept, are taken to a separate sub-head under "Working Expenses of the Commercial Department concerned. In Railways the payments of gratuities are debited in full under the detailed Revenue head of account concerned.

2. The cost of leave and travelling allowances granted to retrenched personnel of the Civil Department has been recorded under "63—Extraordinary Charges" (*vide* page 543), while similar charges relating to Commercial Departments are debited to "Working Expenses" of the Department concerned. Payments of pensions including commutations are taken to the ordinary heads of account.

3. Similar accounting arrangements have been adopted by some of the State Governments.

No. 84 ACCOUNT of PAYMENTS TO RETRENCHED PERSONNEL during and to end of the year 1955-56.

	STATE GOVERNMENTS							
	Central Government	Government of Vindhya Pradesh	Government of Assam	Government of Bombay	Government of Madhya Bharat	Government of P.E.P.S.U.	Government of Saurashtra	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil (Non-Commercial)	18,841	1,502	..	4,81,622	49,279	..	21,697	5,72,941
Total—payments during the year.	18,841	1,502	..	4,81,622	49,279	..	21,697	5,72,941
Deduct—Repayment out of Revenue.	1,67,990	..	..	..	6,645	..	31,359	2,05,994
Net Expenditure (outside the Revenue Account) during the year (Voted).	—1,49,149	1,502	..	4,81,622	42,634	..	—9,662	3,66,947
Total Expenditure to end of 1955-56.	(a)15,72,763	(a)5,195	19,657	17,78,154	91,397	243	3,64,077	38,31,486
Deduct—Repayments out of Revenue.	14,22,647	..	19,657	..	6,645	..	2,68,164	17,17,113
Net Expenditure (outside the Revenue Account) to end of the year.	(a)1,50,116	(a) 5,195	..	17,78,154	84,752	243	95,913	21,14,373

(a) An amount of Rs. 2,647 has been transferred *proforma* from the Central Government to Vindhya Pradesh.

85-A—Capital Outlay on State Schemes of Government Trading

This Capital major head has been opened in the accounts for the exhibition of the Capital Expenditure on such Schemes as the purchase of foodstuffs and the provision of transport which have been undertaken by State Governments to meet conditions of scarcity or difficulties in distribution.

No. 84-A—ACCOUNT of CAPITAL OUTLAY ON STATE SCHEMES of GOVERNMENT Trading during and to end of the year 1955-56

	STATE GOVERNMENTS												Carried over
	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRAIN SUPPLY SCHEME													
Gross Expenditure	2,75,959	..	1,93,91,858	(e) 39,24,398	2,20,12,148	2,16,69,926	34,54,392	2,84,37,937	9,91,66,618
Deduct—Receipts and Recoveries on Capital Account.	5,90,099	8,79,966	65,57,454	(e) 87,55,081	1,97,91,066	1,64,50,000	41,06,311	6,19,85,955	11,91,16,932
Deduct—Capital expenditure financed from Ordinary Revenues.
Net Expenditure during the year	—3,14,140	—8,79,966	1,28,34,404	—48,30,683	22,21,082	52,19,926	—6,51,919	—3,35,48,018	—1,99,49,314
Net Expenditure to end of the year	—4,54,506	—8,79,966	—37,49,265	3,46,255	5,51,30,457	—2,13,44,119	—1,14,95,690	1,49,55,420	3,25,08,586
COMMUNITY DEVELOPMENT PROJECTS													
Gross Expenditure	1,37,147	..	2,24,758	..	4,88,741	32,48,573	6,51,766	..	5,19,277	7,45,950	60,09,212
Deduct—Receipts and Recoveries on Capital Account.	1,37,929	..	74,452	..	4,88,741	32,48,573	1,84,903	2,92,560	5,07,817	7,45,950	56,70,925
Net Expenditure during the year	9,218	..	1,50,306	..	..	..	4,66,863	—2,92,560	4,460	..	3,38,287
Net Expenditure to end of the year	10,740	..	1,50,306	..	..	..	9,31,276	—2,92,560	4,460	..	8,04,222
STANDARD CLOTH SCHEME													
Gross Expenditure
Deduct—Receipts and Recoveries on Capital Account.	183	..	..	..	..	183
Net Expenditure during the year	—183	..	..	..	..	—183
Net Expenditure to end of the year	—12,95,882	—26,65,673	—8,37,417	—99,770	—7,97,154	—56,95,896

MATERIALS AND EQUIPMENT RECEIVED UNDER T.C.A. PROGRAMME

Gross Expenditure	..	..	..	..	..	..	..	(b) 11,67,698	..	..	4,548	11,72,246
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	..	..	40,682	..	..	4,548	45,230
Net Expenditure during the year	..	..	..	..	..	..	..	11,27,016	..	..	..	11,27,016
Net Expenditure to end of the year	..	..	..	..	..	..	..	88,20,072	..	..	..	88,20,072
MOTOR TRANSPORT ORGANISATION												
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure during the year	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure to end of the year	..	..	..	..	..	..	..	..	..	..	..	..
DEVELOPMENT SCHEMES												
Gross Expenditure	..	..	..	..	..	7,68,897	..	..	..	92,04,557	1,69,75,020	2,69,48,474
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	81,480	..	..	..	90,72,994	3,57,04,124	4,48,58,598
Deduct—Capital Expenditure financed from Ordinary Revenues.	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure during the year	..	..	..	..	..	6,87,417	..	..	..	1,31,563	—1,87,29,104	—1,79,10,124
Net Expenditure to end of the year	..	..	..	..	..	6,87,417	43,21,676	..	..	—8,06,557	—3,25,09,295	—2,83,06,759
CONSTRUCTION OF BOATS SCHEME												
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure during the year	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure to end of the year	..	..	..	..	..	..	..	..	..	..	..	..
BILASPUR COMMERCIAL CORPORATION												
Gross Expenditure	..	..	..	..	1,42,256	..	..	..	..	..	..	1,42,256
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	1,20,325	..	..	..	..	..	..	1,20,325
Net Expenditure during the year	..	..	..	..	21,931	..	..	..	..	..	..	21,931
Net Expenditure to end of the year	..	..	..	..	16,790	..	..	..	..	..	..	16,790

NOTE :—For footnotes see page 515.

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRAIN SUPPLY SCHEME													
Gross Expenditure	9,91,06,618	4,55,871	73,10,810	1,85,43,933	1,97,50,877	35,52,659	22,75,573	-27,96,957	2,96,230	67,72,076	11,40,340	1,07,42,552	16,72,10,632
Deduct—Receipts and Recoveries on Capital Account.	11,91,15,932	17,445	91,52,736	3,23,69,126	6,61,84,337	19,83,213	56,14,039	50,00,000	6,06,818	88,74,346	34,42,890	42,47,641	25,66,08,523
Deduct—Capital expenditure financed from Ordinary Revenues.	..	..	..	..	1,10,27,717	..	..	..	..	..	75,00,000	32,00,624	2,17,28,341
Net Expenditure during the year	-1,99,49,314	4,38,426	-18,41,926	-1,38,25,143	-5,74,61,177	15,69,446	-33,38,466	-77,96,957	-3,10,588	-21,02,270	-98,02,550	32,94,287	-11,11,26,232
Net Expenditure to end of the year	3,25,08,586	-3,58,65,684	-2,71,51,212	-2,84,051	-59,97,142	-3,18,376	-2,64,10,157	-1,64,82,461	-99,71,022	3,61,97,321	-27,99,853	32,42,505	-5,33,31,546
COMMUNITY DEVELOPMENT PROJECTS													
Gross Expenditure	60,09,212	4,52,695	69,67,369	..	14,45,070	99,923	60,984	1,25,518	..	1,39,598	..	2,00,805	1,55,01,174
Deduct—Receipts and Recoveries on Capital Account.	56,70,925	5,09,015	3,58,916	..	14,45,070	3,73,559	2,22,784	51,691	..	1,39,598	..	2,00,805	89,72,363
Net Expenditure during the year	3,38,287	-56,320	66,08,453	..	..	-2,73,636	-1,61,800	73,827	..	..	..	..	65,28,811
Net Expenditure to end of the year	8,04,222	1,31,177	1,05,21,204	..	..	11,723	-1,61,800	73,827	..	..	..	..	1,13,80,353
STANDARD CLOTH SCHEME													
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account.	183	680	..	..	..	..	..	..	..	..	..	..	863
Net Expenditure during the year	-183	-680	..	..	..	..	..	..	..	..	..	..	-863
Net Expenditure to end of the year	-56,95,896	-7,02,036	-4,38,935	2,83,479	..	..	..	..	-11,32,506	..	..	..	-76,85,594

MATERIALS AND EQUIPMENT RECEIVED UNDER T.C.A. PROGRAMME													
Gross Expenditure	11,72,246	19,059	..	..	..	..	..	..	..	..	4,84,014	..	16,75,319
Deduct—Receipts and Recoveries on Capital Account.	45,230	19,059	..	..	..	..	..	..	..	..	1,72,397	..	2,36,686
Net Expenditure during the year	11,27,016	..	..	..	..	..	..	..	..	..	3,11,617	..	14,38,633
Net Expenditure to end of the year	88,20,072	..	..	..	..	..	..	..	..	..	3,11,617	..	91,31,689
MOTOR TRANSPORT ORGANISATION													
Gross Expenditure . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account.	..	..	—2	..	..	..	..	..	..	..	..	..	—2
Net Expenditure during the year . . . . .	..	..	2	..	..	..	..	..	..	..	..	..	2
Net Expenditure to end of the year . . . . .	..	..	—1,28,357	..	..	..	..	..	..	..	..	..	—1,28,357
DEVELOPMENT SCHEMES													
Gross Expenditure	2,89,48,474	..	..	..	..	..	7,56,606	..	..	..	..	43,83,980	3,20,89,060
Deduct—Receipts and Recoveries on Capital Account.	4,48,58,598	..	..	..	..	..	..	..	..	..	..	50,32,279	4,98,90,877
Deduct—Capital Expenditure financed from Ordinary Revenues.	..	..	..	..	..	..	..	..	..	..	..	—6,48,299	—6,48,299
Net Expenditure during the year	—1,79,10,124	..	..	..	..	..	7,56,606	..	..	..	..	..	—1,71,53,518
Net Expenditure to end of the year	—2,83,06,759	..	..	..	..	..	21,65,838	..	..	..	..	..	—2,61,40,921
CONSTRUCTION OF BOATS SCHEME													
Gross expenditure . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure during the year . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure to end of the year . . . . .	..	..	..	..	5,902	..	..	..	..	..	..	..	5,902
BILASPUR COMMERCIAL CORPORATION													
Gross Expenditure	1,42,256	..	..	..	..	..	..	..	..	..	..	..	1,42,256
Deduct—Receipts and Recoveries on Capital Account.	1,20,325	..	..	..	..	..	..	..	..	..	..	..	1,20,325
Net Expenditure during the year	21,931	..	..	..	..	..	..	..	..	..	..	..	21,931
Net Expenditure to end of the year	16,790	..	..	..	..	..	..	..	..	..	..	..	16,790

NOTE :—For footnotes see page 515.

<i>Add</i> —Establishment and other charges transferred from the head "63—Extraordinary Charges".	..	..	..	..	..	..	..	..	..	..	..	..
<i>Add</i> —Cost of equipment received from T.C.A. for training to end of the year.	..	..	..	..	..	..	..	..	..	..	..	..
<i>Net Expenditure to end of the year</i>	(a)2,87,985	..	—1,88,219 (c)	—1,92,549	—74,91,794	—10,05,085	4,30,98,959	4,72,77,155	—27,87,400	—18,73,78,213 (d)	—10,83,79,161

(a) Includes Rs. 43,004 incurred prior to 1st October 1954 and accounted for in the Central Section.
 (b) Includes Rs. 40,682 on account of cost of equipment received from T.C.A. for training Centres.
 (c) Includes Rs. —1,14,127 (Grain Supply Scheme Rs.—1,40,366, Bilaspur Commercial Corporation Rs.—5,141 and other Miscellaneous Schemes Rs. 31,380) booked under '87' in 1954-55 and shown in Account No. 91-E for that year.
 (d) Pending allocation of the progressive expenditure Rs. —14,38,05,128 to end of 30th September 1953, incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under Government of Madras (Residuary).
 (e) Differs by Rs. 464 from the figures shown in the Finance Accounts of Assam for 1955-56 on account of erroneous adjustment made therein.

<i>Add</i> —Establishment and other charges transferred from the head "63—Extraordinary Charges" to end of the year.	..	1,83,15,855	..	..	..	..	..	..	..	..	..	..	1,83,15,855
<i>Add</i> —Cost of equipment received from T.C.A. for training to end of the year.	..	..	..	..	..	20,341	..	..	..	..	..	..	20,341
<i>Net Expenditure</i> to end of the year	-10,83,79,161	-1,79,96,986	-1,51,96,156	-5,55,20,245	-2,20,21,342	-3,06,653	-2,26,81,419	-1,64,97,962	-74,86,811	(a)3,61,97,321	3,49,212	32,94,287	-22,82,45,915

(a) This figure is still provisional.

1. and 11. - Miscellaneous

85-B—Appropriations to the Contingency Fund.

The initial allocation to the Contingency Fund as well as similar additional allocations, if any, made out of capital under appropriate enactments of Parliament/State Legislature, are recorded under this major head. Such allocations, if made out of revenue, are, however, recorded under the minor head "Appropriations to the Contingency Fund" subordinate to the major head "57—Miscellaneous".

No. 84-B—ACCOUNT showing APPROPRIATIONS to the CONTINGENCY FUND of INDIA and of the STATES during and to end of the year, 1955-56.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Central Government . . . . .	..	15,00,00,000
Government of Ajmer . . . . .	..	10,00,000
Government of Bhopal . . . . .	..	10,00,000
Government of Coorg	10,00,000	10,00,000
Government of Delhi . . . . .	..	10,00,000
Government of Himachal Pradesh . . . . .	..	10,00,000
Government of Vindhya Pradesh . . . . .	..	10,00,000
Government of Bihar	2,00,00,000	3,00,00,000
Government of Bombay . . . . .	..	3,00,00,000
Government of Madhya Pradesh	25,00,000	75,00,000
Government of Orissa	—65,00,000	35,00,000
Government of Punjab . . . . .	..	50,00,000
Government of Uttar Pradesh . . . . .	..	4,00,00,000
Government of Hyderabad . . . . .	..	1,00,00,000
Government of P.E.P.S.U. . . . .	..	50,00,000
Government of Rajasthan . . . . .	..	50,00,000
Government of Saurashtra	50,00,000	1,00,00,000
Total Voted	2,20,00,000	30,20,00,000

85-C—Transfer of Sale Proceeds of American Loan Wheat

Under the agreement of the 15th June, 1951 a loan of \$190 million was made by the Government of the United States of America to India for the purchase of food grains. It has been decided by the Government of India that the sale proceeds of wheat purchased from the loan should be transferred to a Special Development Fund and utilized for financing development projects. The net cash realised by the sale of wheat is, therefore, funded by transferring each year a sum equal to the value of the wheat received during that year, at the pool price (or any other reasonable price that may be fixed by the Government) to the "Special Development Fund". As the sale proceeds of the wheat are initially credited to the major head "87—Capital Outlay on Schemes of Government Trading" and merged in the general balances of Government, the transfer to the above fund is treated as a specific item of expenditure and debited to this major head.

No. 84-C—ACCOUNT showing TRANSFER OF THE SALE PROCEEDS OF AMERICAN LOAN WHEAT TO THE SPECIAL DEVELOPMENT FUND during and to end of the year 1955-56.

Central Government	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Transfer of sale proceeds of American Loan Wheat	73,32,01,898
TOTAL (Voted)	..	73,32,01,898

85-D—Compensation to Displaced persons.

This capital major head opened in the accounts for 1954-55 records the expenditure incurred on the payment of compensation to displaced persons. The expenditure debited initially to this head is to be written back to revenue under the head "57—Miscellaneous Expenditure on Displaced Persons" in equal annual instalments spread over a period of 15 years.

No. 84-D—ACCOUNT showing Expenditure incurred on payment of Compensation to Displaced Persons during and to end of the year 1955-56.

—	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Gross Payments	15,19,37,150	26,93,69,982
Deduct—Amount financed from the Revenues	11,51,13,000	11,51,13,000
Net Expenditure outside the Revenue Account	3,68,24,150	15,42,56,982

FINANCE AND REVENUE ACCOUNTS FOR THE YEAR 1955-56

Sections K & KK—Defence Services

Revenue Account—

Capital Account Outside the Revenue Account—

Receipts Rs. 16,14,28,575

Expenditure Rs. 17,59,15,649

Expenditure Rs. 1,88,37,48,891

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	
General	85	General Summary of Defence Services	521	Rs. 1,89,82,35,965	..	..
Defence Services Effective.	86-A	Abstract Account of Receipts	524	..	15,83,68,469	..
Do.	86-B	Abstract Account of Expenditure—				
		(i) Army	525	..	..	1,31,89,67,578
		(ii) Navy	525	..	..	12,01,80,284
		(iii) Air Force	525	..	..	30,05,63,899
Do.	86-C	Detailed Account of Receipts	526-527	..	..	..
Do.	86-D	Detailed Account of Expenditure	528—531	..	..	..
Defence Services Non-Effective.	87-A	Abstract Account of Receipts	532	..	30,60,106	..
Do.	87-B	Abstract Account of Expenditure	535	..	..	14,40,37,130
Do.	87-C	Detailed Account of Receipts	533	..	..	..
Do.	87-D	Detailed Account of Expenditure	534	..	..	..
Defence Services Capital Outlay outside the Revenue Account.	87-E	Abstract Account of Expenditure	535	..	..	17,59,15,649
Do.	87-F	Detailed Account of Expenditure	535-536	..	..	..
		Total		1,89,82,35,965	16,14,28,575	2,05,96,64,540

No. 85—GENERAL SUMMARY of DEFENCE SERVICES during the year ended 31st March, 1956.

	Gross Expenditure	Receipts	Net Expenditure
	Rs.	Rs.	Rs.
Defence Services Effective	1,73,97,11,761	15,83,68,469	1,58,13,43,292
Defence Services Non-Effective	14,40,37,130	30,60,106	14,09,77,024
Defence Services Capital Outlay	17,59,15,649	..	17,59,15,649
Total	2,05,96,64,540*	16,14,28,575	1,89,82,35,965

* Payments made in satisfaction of court decrees, arbitration awards etc. which have to be treated as 'charged' expenditure were adjusted in the accounts under 'Voted' heads this year in accordance with the practice prevailing since 15th August, 1947. The exact amount involved and the heads of account affected are not, however, readily ascertainable.

Sections K and KK.—Defence Services

Consequent on the revision of the form of the Budget from the year 1949-50, separate Major Heads have been provided for Navy and Air Force i.e., "59" and "60" instead of showing them as Sub-Major Heads under Major Head "58—Defence Services Effective." Non-effective charges, formerly accounted for under Major Head "59", are shown under Major Head "60-A." Under this arrangement the Major Heads of Account for Defence Services are :—

A. Receipts.

- (i) XLVII—Defence Services Effective
- (ii) XLVIII—Defence Services Non-Effective

B. Disbursements.

- (iii) 58—Defence Services Effective—Army
- (iv) 59—Defence Services Effective—Navy
- (v) 60—Defence Services Effective—Air Force
- (vi) 60-A—Defence Services Non-Effective
- (vii) 86—Defence Capital Outlay.

A. Receipts.

Major Head "XLVII—Defence Services Effective" has been sub-divided into Sub-Major Heads "I—Army", "II—Navy" and "III—Air Force" which record all receipts connected with Army (including Military Engineer Services), Navy and Air Force respectively other than non-effective receipts which are recorded under a separate Major Head "XLVIII—Defence Services Non-Effective." The receipts under Sub-Major Head "I—Army" are again distributed under nine Main Heads denoted by Roman numerals (viz., I to VIII and X). The transactions are set forth in abstract under several Main Heads in Account No. 86-A. This Account is followed by Detailed Account No. 86-C which gives figures head by head under the principal sub-headings.

B—Disbursements.

Major Heads "58", "59" and "60" record all charges connected with Army (including Military Engineer Services), Navy and Air Force respectively, other than non-effective charges which are recorded under Major Head "60-A—Defence Services Non-Effective." The charges under Major Head "58" are again distributed under nine Main Heads denoted by international numerals (viz., 1 to 8 and 10). The transactions are set forth in abstract under several Main Heads in Account No. 86-B followed by Detailed Account No. 86-D, which gives the figures head by head under the principal descriptive headings.

A brief description of each of the heads is given below:—

EXPENDITURE IN INDIA

MAJOR HEAD 58—DEFENCE SERVICES EFFECTIVE—ARMY

Main Head 1—Pay and Allowances of the Regular Army

This is the most important head covering all charges in connection with pay and allowances of all Military personnel of the Regular Army in various Arms and Services including Reservists but excluding the personnel of the Ministry of Defence Security Corps serving with the Navy and Air Force, the charges in respect of which are adjusted under Major Heads "59" and "60" respectively and those employed in the Manufacturing Establishments (Main Head 5).

Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.

Under this head is recorded expenditure on pay and allowances and miscellaneous expenses of the Forces which are not part of the Regular Army but which have been raised and maintained as Auxiliaries to the Regular Forces. The pay and allowances of the personnel of the Regular Army attached to these Forces are recorded under Main Head 1.

Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army

The charges brought to account under this head relate to the pay and allowances of all civilian employees in various units and formations of the Army, other than those employed in non-regular units and Manufacturing Establishments, the expenditure in respect of which is recorded under Main Heads 2 and 5 respectively but including those of the personnel of the Defence Accounts Department employed in all the accounts offices other than those of the Controller of Defence Accounts (Navy) and the Controller of Defence Accounts (Air Force), the expenditure in respect of which is adjusted under Major Heads "59" and "60" respectively. The pay and allowances of civilian engineer officers and staff (other than work-charged personnel) employed in the Military Engineer Services are also charged to this head.

Main Head 4—Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments).

The charges under this head consist of travelling and outstation allowances, movements by rail of military personnel and stores, payments to railways on account of maintenance etc. charges for rolling stock, coastal moves, sea and air passages in and outside India, hired transport for the conveyance of military personnel and stores, conservancy charges in military stations, special establishment employed during the hot weather, miscellaneous allowances and expenses of units and formations, amenities to troops, grants for training camps, manoeuvres etc., purchase of educational material and other miscellaneous items such as printing, stationery, telegrams and telephones, purchase of maps, grants-in-aid to Cantonment Boards and institutions, anti-malarial measures, etc.

Main Head 5—Expenditure on Manufacturing Establishments.

Under this head are recorded charges relating to several Manufacturing Establishments of the Army other than expenditure of Capital nature for which provision is made under Major Head "86—Defence Capital Outlay". These charges comprise mainly of expenditure (including that on stores and works) on account of Factories (both Ordnance and Clothing) which manufacture arms, ammunition and other equipment and clothing to meet the needs of Armed Forces and Farms which provide a reliable supply of pure dairy produce to the Armed Forces, and fodder for the animals of the Army. The cost of supplies made from these Manufacturing Establishments to the Navy and Air Force are recorded under Major Heads "59" and "60" by *contra* credit to this Main Head.

Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services).

The expenditure on procurement of stores other than those obtained (a) through manufacture in the Ordnance and Clothing Factories and Military Farms, and (b) from the United Kingdom, charges for which are booked under Main Heads 5 and 8 respectively, is brought to account under this head.

Purchase of stores for the Military Engineer Services, Navy and Air Force is, however, accounted for under Main Head 7 of Major Head "58" and Major Heads "59" and "60" respectively.

Main Head 7—Expenditure on Works (other than Capital Projects), Maintenance, etc.

The expenditure on works (other than Capital projects), maintenance of military buildings, roads, water supply, electric and other installations and furniture, hire charges of land and buildings including compensation, and procurement of tools, plant, machinery and engineer and transportation stores, is brought to account under this head. The expenditure incurred on major works in respect of projects undertaken prior to 1st April, 1948 is also recorded under this head. The works transactions of the Ordnance Factories, Military Farms, Navy and Air Force are, however, recorded under their respective heads with a view to exhibiting in one place the entire expenditure connected therewith.

Main Head 8—Charges in England.

All charges on account of pay etc. of personnel on duty or on leave in the United Kingdom and on procurement of stores from that country for the Army including Manufacturing Establishments but excluding stores required for engineer services and also those whose cost is debitable to Major Head "86—Defence Capital Outlay", are brought to account under this head.

Main Head 10—Loss or Gain by Exchange.

All sterling transactions are converted at the official rate of exchange i.e., Re. 1 = 1 sh. 6d and compiled under the head "Charges in England". Then they are converted at 1 sh. 5-31/32 d. and the difference between the two is compiled under this head.

MAJOR HEAD 59—DEFENCE SERVICES EFFECTIVE—NAVY (INCLUDING STORES AND WORKS)

The charges brought to account under this Major Head cover all expenditure on pay and allowances of the personnel of the Navy including personnel of the Ministry of Defence Security Corps attached to the Naval Establishments and of Civilians employed with the Naval Establishments, including those employed in the office of the Controller of Defence Accounts (Navy), transportation and miscellaneous expenses, procurement of stores for the use of Navy, including supplies arranged through the Army authorities and the direct cost of works (other than Capital projects) including departmental charges thereon. The expenditure on Capital projects, acquisition of land and purchase of Naval vessels is recorded under Major Head "86—Defence Capital Outlay."

MAJOR HEAD 60—DEFENCE SERVICES EFFECTIVE—AIR FORCE (INCLUDING STORES AND WORKS)

Under this Major Head are recorded charges connected with the maintenance and operation of the Air Force i.e., expenditure on pay and allowances of Air Force personnel including personnel of the Ministry of Defence Security Corps attached to the Air Force Establishments and of Civilians employed with Air Force units and formations, including those employed in the office of the Controller of Defence Accounts (Air Force), transportation and miscellaneous charges, procurement of stores including cost of supplies obtained from the Army and cost of erection, recondition, repair and overhaul of Air Force equipment under contract with civilian firms, construction of works (other than Capital projects) including departmental charges thereon and maintenance of Air Force buildings, airfields and other installations. The expenditure on purchase of aircraft is also recorded under this head with effect from 1951-52. The expenditure on Capital projects and acquisition of land is shown under Major Head "86—Defence Capital Outlay."

RECEIPTS IN INDIA

The receipts relating to Army (including the Military Engineer Services), Navy and Air Force are brought to account under Main Heads I to VII and X of Sub-Major-Head I and Sub-Major Heads II and III of Major Head "XLVII" respectively.

RECEIPTS AND EXPENDITURE IN ENGLAND

Prior to 1st April, 1937, all transactions in England relating to Indian Revenues were adjusted as far as possible under final heads in the books of the accounting authorities in England. This procedure has been changed from 1st April, 1937, and all English transactions with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Account to be brought to account along with similar transactions, in this country.

Expenditure

The nature of transactions recorded under this head in respect of Army is already explained above under Main Head 8—Charges in England of Major Head "58".

The expenditure on account of pay and allowances and stores relating to Navy and Air Force is shown separately under Major Heads "59" and "60" respectively.

Receipts

The receipts in England relating to the Army are brought to account under Main Head VIII under Sub-Major Head I of Major Head "XLVII"; receipts pertaining to Navy and Air Force are credited to Sub-Major Heads II and III respectively of Major Head "XLVII".

Sections K and KK.—Defence Services

Consequent on the revision of the form of the Budget from the year 1949-50, separate Major Heads have been provided for Navy and Air Force i.e., "59" and "60" instead of showing them as Sub-Major Heads under Major Head "58—Defence Services Effective." Non-effective charges, formerly accounted for under Major Head "59", are shown under Major Head "60-A." Under this arrangement the Major Heads of Account for Defence Services are :—

A. Receipts.

- (i) XLVII—Defence Services Effective
- (ii) XLVIII—Defence Services Non-Effective

B. Disbursements.

- (iii) 58—Defence Services Effective—Army
- (iv) 59—Defence Services Effective—Navy
- (v) 60—Defence Services Effective—Air Force
- (vi) 60-A—Defence Services Non-Effective
- (vii) 86—Defence Capital Outlay.

A. Receipts.

Major Head "XLVII—Defence Services Effective" has been sub-divided into Sub-Major Heads "I—Army", "II—Navy" and "III—Air Force" which record all receipts connected with Army (including Military Engineer Services), Navy and Air Force respectively other than non-effective receipts which are recorded under a separate Major Head "XLVIII—Defence Services Non-Effective." The receipts under Sub-Major Head "I—Army" are again distributed under nine Main Heads denoted by Roman numerals (*viz.*, I to VIII and X). The transactions are set forth in abstract under several Main Heads in Account No. 86-A. This Account is followed by Detailed Account No. 86-C which gives figures head by head under the principal sub-headings.

B—Disbursements.

Major Heads "58", "59" and "60" record all charges connected with Army (including Military Engineer Services), Navy and Air Force respectively, other than non-effective charges which are recorded under Major Head "60-A—Defence Services Non-Effective." The charges under Major Head "58" are again distributed under nine Main Heads denoted by international numerals (*viz.*, 1 to 8 and 10). The transactions are set forth in abstract under several Main Heads in Account No. 86-B followed by Detailed Account No. 86-D, which gives the figures head by head under the principal descriptive headings.

A brief description of each of the heads is given below:—

EXPENDITURE IN INDIA

MAJOR HEAD 58—DEFENCE SERVICES EFFECTIVE—ARMY

Main Head 1—Pay and Allowances of the Regular Army

This is the most important head covering all charges in connection with pay and allowances of all Military personnel of the Regular Army in various Arms and Services including Reservists but excluding the personnel of the Ministry of Defence Security Corps serving with the Navy and Air Force, the charges in respect of which are adjusted under Major Heads "59" and "60" respectively and those employed in the Manufacturing Establishments (Main Head 5).

Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.

Under this head is recorded expenditure on pay and allowances and miscellaneous expenses of the Forces which are not part of the Regular Army but which have been raised and maintained as Auxiliaries to the Regular Forces. The pay and allowances of the personnel of the Regular Army attached to these Forces are recorded under Main Head 1.

Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army

The charges brought to account under this head relate to the pay and allowances of all civilian employees in various units and formations of the Army, other than those employed in non-regular units and Manufacturing Establishments, the expenditure in respect of which is recorded under Main Heads 2 and 5 respectively but including those of the personnel of the Defence Accounts Department employed in all the accounts offices other than those of the Controller of Defence Accounts (Navy) and the Controller of Defence Accounts (Air Force), the expenditure in respect of which is adjusted under Major Heads "59" and "60" respectively. The pay and allowances of civilian engineer officers and staff (other than work-charged personnel) employed in the Military Engineer Services are also charged to this head.

Main Head 4—Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments).

The charges under this head consist of travelling and outstation allowances, movements by rail of military personnel and stores, payments to railways on account of maintenance etc. charges for rolling stock, coastal moves, sea and air passages in and outside India, hired transport for the conveyance of military personnel and stores, conservancy charges in military stations, special establishment employed during the hot weather, miscellaneous allowances and expenses of units and formations, amenities to troops, grants for training camps, manoeuvres etc., purchase of educational material and other miscellaneous items such as printing, stationery, telegrams and telephones, purchase of maps, grants-in-aid to Cantonment Boards and institutions, anti-malarial measures, etc.

Main Head 5—Expenditure on Manufacturing Establishments.

Under this head are recorded charges relating to several Manufacturing Establishments of the Army other than expenditure of Capital nature for which provision is made under Major Head "86—Defence Capital Outlay". These charges comprise mainly of expenditure (including that on stores and works) on account of Factories (both Ordnance and Clothing) which manufacture arms, ammunition and other equipment and clothing to meet the needs of Armed Forces and Farms which provide a reliable supply of pure dairy produce to the Armed Forces, and fodder for the animals of the Army. The cost of supplies made from these Manufacturing Establishments to the Navy and Air Force are recorded under Major Heads "59" and "60" by *contra* credit to this Main Head.

Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services).

The expenditure on procurement of stores other than those obtained (a) through manufacture in the Ordnance and Clothing Factories and Military Farms, and (b) from the United Kingdom, charges for which are booked under Main Heads 5 and 8 respectively, is brought to account under this head.

Purchase of stores for the Military Engineer Services, Navy and Air Force is, however, accounted for under Main Head 7 of Major Head "58" and Major Heads "59" and "60" respectively.

Main Head 7—Expenditure on Works (other than Capital Projects), Maintenance, etc.

The expenditure on works (other than Capital projects), maintenance of military buildings, roads, water supply, electric and other installations and furniture, hire charges of land and buildings including compensation, and procurement of tools, plant, machinery and engineer and transportation stores, is brought to account under this head. The expenditure incurred on major works in respect of projects undertaken prior to 1st April, 1948 is also recorded under this head. The works transactions of the Ordnance Factories, Military Farms, Navy and Air Force are, however, recorded under their respective heads with a view to exhibiting in one place the entire expenditure connected therewith.

Main Head 8—Charges in England.

All charges on account of pay etc. of personnel on duty or on leave in the United Kingdom and on procurement of stores from that country for the Army including Manufacturing Establishments but excluding stores required for engineer services and also those whose cost is debitable to Major Head "86—Defence Capital Outlay", are brought to account under this head.

Main Head 10—Loss or Gain by Exchange.

All sterling transactions are converted at the official rate of exchange i.e., Re. 1=1 sh. 6d and compiled under the head "Charges in England". Then they are converted at 1 sh. 5-31/32 d. and the difference between the two is compiled under this head.

MAJOR HEAD 59—DEFENCE SERVICES EFFECTIVE—NAVY (INCLUDING STORES AND WORKS)

The charges brought to account under this Major Head cover all expenditure on pay and allowances of the personnel of the Navy including personnel of the Ministry of Defence Security Corps attached to the Naval Establishments and of Civilians employed with the Naval Establishments, including those employed in the office of the Controller of Defence Accounts (Navy), transportation and miscellaneous expenses, procurement of stores for the use of Navy, including supplies arranged through the Army authorities and the direct cost of works (other than Capital projects) including departmental charges thereon. The expenditure on Capital projects, acquisition of land and purchase of Naval vessels is recorded under Major Head "86—Defence Capital Outlay."

MAJOR HEAD 60—DEFENCE SERVICES EFFECTIVE—AIR FORCE (INCLUDING STORES AND WORKS)

Under this Major Head are recorded charges connected with the maintenance and operation of the Air Force i.e., expenditure on pay and allowances of Air Force personnel including personnel of the Ministry of Defence Security Corps attached to the Air Force Establishments and of Civilians employed with Air Force units and formations, including those employed in the office of the Controller of Defence Accounts (Air Force), transportation and miscellaneous charges, procurement of stores including cost of supplies obtained from the Army and cost of erection, recondition, repair and overhaul of Air Force equipment under contract with civilian firms, construction of works (other than Capital projects) including departmental charges thereon and maintenance of Air Force buildings, airfields and other installations. The expenditure on purchase of aircraft is also recorded under this head with effect from 1951-52. The expenditure on Capital projects and acquisition of land is shown under Major Head "86—Defence Capital Outlay."

RECEIPTS IN INDIA

The receipts relating to Army (including the Military Engineer Services), Navy and Air Force are brought to account under Main Heads I to VII and X of Sub-Major-Head I and Sub-Major Heads II and III of Major Head "XLVII" respectively.

RECEIPTS AND EXPENDITURE IN ENGLAND

Prior to 1st April, 1937, all transactions in England relating to Indian Revenues were adjusted as far as possible under final heads in the books of the accounting authorities in England. This procedure has been changed from 1st April, 1937, and all English transactions with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Account to be brought to account along with similar transactions, in this country.

Expenditure

The nature of transactions recorded under this head in respect of Army is already explained above under Main Head 8—Charges in England of Major Head "58".

The expenditure on account of pay and allowances and stores relating to Navy and Air Force is shown separately under Major Heads "59" and "60" respectively.

Receipts

The receipts in England relating to the Army are brought to account under Main Head VIII under Sub-Major Head I of Major Head "XLVII"; receipts pertaining to Navy and Air Force are credited to Sub-Major Heads II and III respectively of Major Head "XLVII".

No. 86-A—ABSTRACT ACCOUNT OF DEFENCE SERVICES EFFECTIVE—RECEIPTS for the year ended 31st March, 1956.

Heads of Receipts	Receipts in India	Receipts in England (Sterling con- verted into Rupees @ £ 1 = Rs. 13-1/3)	Total India and England
	Rs.	Rs.	Rs.
MAJOR HEAD XLVII—DEFENCE SERVICES EFFECTIVE			
<i>Sub-Major Head I—Army</i>			
Main Heads—			
I. Pay and Allowances of the Regular Army	3,88,061	..	3,88,061
II. Pay and Allowances of the Territorial Army, etc.	2,106	..	2,106
III. Pay and Allowances of Civilians	2,34,995	..	2,34,995
IV. Transportation and Miscellaneous	1,38,68,381	..	1,38,68,381
V. Manufacturing Establishments	4,79,66,045	..	4,79,66,045
VI. Stores	5,91,89,486	..	5,91,89,486
VII. Military Engineer Services (including Stores)	1,56,41,595	..	1,56,41,595
VIII. Receipts in England . . . . .	..	7,98,290	7,98,290
X. Loss or Gain by Exchange	1,389	..	1,389
Total Sub-Major Head I—Army	13,72,92,058	7,98,290	13,80,90,348
Sub-Major Head II—Navy	27,75,866	1,92,460	29,68,326
Sub-Major Head III—Air Force	1,70,45,075	2,64,720	1,73,09,795
Total Receipts—Defence Services Effective	15,71,12,999	12,55,470	15,83,68,469

No. 86-B—ABSTRACT ACCOUNT OF DEFENCE SERVICES EFFECTIVE—CHARGES for the year ended 31st March, 1956.

Heads of Expenditure	Charges in India	Charges in England (Sterling converted into Rupees @ £ 1 = Rs. 13-1/3)	Total India and England
	Rs.	Rs.	Rs.
MAJOR HEAD 58—DEFENCE SERVICES EFFECTIVE—ARMY			
Main Heads—			
1. Pay and Allowances of the Regular Army	44,72,66,621	..	44,72,66,621
2. Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.	1,23,71,089	..	1,23,71,089
3. Pay and Allowances of Civilians employed with (or for) the Army	22,05,80,130	..	22,05,80,130
4. Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments).	11,67,10,632	..	11,67,10,632
5. Expenditure on Manufacturing Establishments	15,35,55,788 (A) (A1)	..	15,35,55,788 (A) (A1)
6. Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services).	19,94,83,341 (A)	..	19,94,83,341 (A)
7. Expenditure on Works (other than Capital Projects), Maintenance, etc.	9,57,14,408	..	9,57,14,408
8. Charges in England . . . . .	..	7,31,58,337	7,31,58,337
10. Loss or Gain by Exchange	1,27,232	..	1,27,232
Total Major Head 58—Defence Services Effective—Army	1,24,58,09,241	7,31,58,337	1,31,89,67,578
Major Head 59—Defence Services Effective—Navy (including Stores and Works).	9,21,66,278 (B) (C)	2,80,14,006	12,01,80,284 (B) (C)
Major Head 60—Defence Services Effective—Air Force (including Stores and Works).	24,95,42,664	5,10,21,235	30,05,63,899
Total Charges—Defence Services Effective (Voted)	1,58,75,18,183	15,21,93,578	1,73,97,11,761

(A) A sum of Rs. 1,69,231 representing the cost of certain centrally purchased stores intended for the feed of Military Farm animals, which was required to be accounted for under Main Head 5, was erroneously adjusted under Main Head 6.

(A1) Includes a sum of Rs. 999 erroneously compiled to this Head during 1955-56 instead of to Major Head "86—Defence Capital Outlay", Sub Head A (C-1).

(B) Includes a sum of Rs. 9,022 erroneously compiled to this Head during 1955-56 instead of to Major Head "86—Defence Capital Outlay", Sub-Head B(1).

(C) Includes a sum of Rs. 50,892 erroneously compiled to this Head instead of under suspense.

No. 86-C—DETAILED ACCOUNT of Defence Services Effective—Receipts for the year ended 31st March, 1956.

Heads of Receipts		Rs.
Major Head XLVII—Defence Services Effective		
Sub Major Head I—Army		
Main Head I—Pay and Allowances of the Regular Army		
Miscellaneous Receipts		3,88,061
Total Receipts under Main Head I—Pay and Allowances of the Regular Army		3,88,061
Main Head II—Pay and Allowances of the Territorial Army, etc.		
Miscellaneous Receipts		2,106
Total Receipts under Main Head II—Pay and Allowances of the Territorial Army, etc.		2,106
Main Head III—Pay and Allowances of Civilians		
(1) Recoveries on account of Audit Fees from Cantonment Boards		34,125
(2) Other Miscellaneous Receipts		2,00,870
Total Receipts under Main Head III—Pay and Allowances of Civilians		2,34,995
Main Head IV—Transportation and Miscellaneous		
Sub-Heads—		
A. Contributions from Local Governments and other parties towards the cost of training their personnel at Training and Educational Establishments.		7,75,580
B. Contributions from other Departments or Governments on account of Passage Contributions in respect of personnel lent for service from the Army.		..
C. Branding and covering fees realised by Remount Establishments		2,560
D. Recoveries on account of hospital stoppages		3,89,747
E. Receipts from Cantonments and Military Lands and Estates		16,96,948
F. Other Miscellaneous Receipts		1,10,03,546
Total Receipts under Main Head IV—Transportation and Miscellaneous		1,38,68,381
Main Head V—Manufacturing Establishments		
Sub-Heads—		
A. Factories		4,42,95,012
B. Military Farms		36,71,033
Total Receipts under Main Head V—Manufacturing Establishments		4,79,66,045
Main Head VI—Stores—		
Sub Heads—		
A. Army Service Corps		82,22,047
B. Animals		22,199
C. Army Ordnance Corps		5,07,53,322
D. Medical and Veterinary Stores		1,91,918
Total Receipts under Main Head VI—Stores		5,91,89,486

No. 86-C—DETAILED ACCOUNT of DEFENCE SERVICES EFFECTIVE—Receipts for the year ended 31st March, 1956—*concl'd.*

Heads of Receipts

	Rs.
Sub-Major Head I—Army—<i>concl'd.</i>	
Main Head VII—Military Engineer Services (including Stores)	
Sub Heads—	
A. Rents	73,64,762
B. Recoveries on account of supply of Water and Electricity	39,38,290
C. Receipts from the disposal of surplus lands, buildings, etc.	21,91,861
D. Other Miscellaneous Receipts	21,46,682
Total Receipts under Main Head VII—Military Engineer Services	1,56,41,595
Main Head VIII—Receipts in England	
Sub Head—	
A—Transportation and Miscellaneous	7,98,290
Total Receipts under Main Head VIII—Receipts in England	7,98,290
Main Head X—Loss or Gain by Exchange	
Loss or Gain by Exchange	1,389
Total Main Head X—Loss or Gain by Exchange	1,389
Total Receipts under Sub-Major Head I—Army	13,80,90,348
Sub-Major Head II—Navy	
Sub Heads—	
A. Receipts in respect of Supplies and Services	6,58,031
B. Sale proceeds of Stores, etc.	8,49,337
C. Receipts from Works	5,47,933
D. Miscellaneous	7,20,230
E. Receipts in England	1,92,460
F. Loss or Gain by Exchange	335
Total Receipts under Sub-Major Head II—Navy	29,68,326
Sub-Major Head III—Air Force	
Sub Heads—	
A. Receipts in respect of Supplies and Services	1,42,92,240
B. Works	17,87,534
C. Miscellaneous Receipts	9,64,840
D. Receipts in England	2,64,720
E. Loss or Gain by Exchange	461
Total Receipts under Sub-Major Head III—Air Force	1,73,09,795

No. 86-D—DETAILED ACCOUNT OF DEFENCE SERVICES EFFECTIVE—Charges for the year ended 31st March, 1956.

Heads of Expenditure		Rs.
Major Head 58—Defence Services Effective—Army		
Main Head 1—Pay and Allowances of the Regular Army		
Sub-Heads—		
A—Pay and Allowances including Kit and Clothing Allowances		43,49,60,398
D—Deferred Pay		1,20,25,585
E—Release Benefits		2,80,638
Total Charges under Main Head 1—Pay and Allowances of Regular Army		44,72,66,621
Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.		
Sub-Heads—		
A—Territorial Army		52,25,474
B—National Cadet Corps		23,38,044
C—Lok Sahayak Sena		48,97,571
Total Charges under Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.		1,23,71,089
Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army		
Sub-Heads—		
A—Fighting Services		1,24,13,624
B—Specialised Training Establishments		31,40,365
C—Educational Establishments		12,31,055
D—Army Service Corps Units and Formations		70,84,415
E—Remounts and Veterinary Establishments		10,92,402
F—Ordnance Establishments		7,76,53,081
G—Electrical and Mechanical Engineer Units and Formations		2,19,39,960
H—Hospital and other Medical Establishments		60,21,282
I—Defence Accounts Offices		2,88,00,779
J—Technical Development Organisation		2,27,61,139
K—Recruiting Organisation		6,08,303
L—Army Headquarters, Command Headquarters and other Staff Formations		1,53,65,061
M—Military Engineer Services		1,87,03,141
N—Scientific Adviser to the Ministry of Defence		9,24,679
O—Other Miscellaneous Establishments		28,40,844
Total Charges under Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army.		22,05,80,130

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES EFFECTIVE—Charges for the year ended 31st March, 1956—*contd.*

Heads of Expenditure		Rs.
Main Head 4—Transportation, Conservancy, and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments)		
Sub-Heads—		
A—Transportation		6,77,75,854
B—Conservancy and Hot Weather Establishment Charges		71,59,149
C—Miscellaneous		4,17,75,629
Total Charges under Main Head 4—Transportation, Conservancy, etc.		11,67,10,632
Main Head 5—Expenditure on Manufacturing Establishments		
Sub Heads—		
A—Factories		13,85,74,241
B—Military Farms		1,49,81,547 (A) (A1)
Total Charges under Main Head 5—Expenditure on Manufacturing Establishments		15,35,55,788 (A) (A1)
Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services)		
Sub Heads—		
A—Army Service Corps Stores		14,07,21,345 (A)
B—Animals		1,85,863
C—Army Ordnance Corps Stores		5,51,46,828
D—Medical Stores		34,29,305
Total Charges under Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services)		19,94,83,341 (A)
Main Head 7—Expenditure on Works (other than Capital projects), Maintenance, etc.		
Sub-Heads—		
A—Works		94,70,088
B—Maintenance, Buildings, Communications, etc.		4,70,17,254
C—Maintenance and operation of Installations		2,15,55,336
D—General Charges		1,32,37,677
E—Tools, Plants and Machinery		57,29,765
F—Stores (including Transportation Stores)		—26,08,367
G—Military Engineer Services Advances		13,12,655
Total Charges under Main Head 7—Expenditure on Works (other than Capital projects), Maintenance, etc.		9,57,14,408

(A) A sum of Rs. 1,69,231 representing the cost of certain centrally purchased Stores intended for the feed of Military Farm animals, which was required to be accounted for under Main Head 5-B, was erroneously adjusted under Main Head 8-A.

(A1) Includes a sum of Rs. 999 erroneously compiled to this Head instead of to Major Head "86-Defence Capital Outlay" Sub-Head A (C-1).

K. and KK.—Defence Services

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES EFFECTIVE—Charges for the year ended 31st March, 1956—*contd.*

Heads of Expenditure	Rs.
Main Head 8—Charges in England	
Sub Heads—	
A—Pay and Allowances	17,24,567
B—Expenditure on Manufacturing Establishments	19,84,303
C—Purchase of Stores for the Army	6,79,01,285
D—Transportation	2,78,229
E—Miscellaneous	11,46,559
F—Release Benefits	1,23,394
Total Charges under Main Head 8—Charges in England	7,31,58,337
Main Head 10—Loss or Gain By Exchange	
Loss or Gain by Exchange	1,27,232
Total Charges under Main Head 10—Loss or Gain by Exchange	1,27,232
Total Charges under Major Head 58—Defence Services Effective—Army	1,31,89,67,578
Major Head 59—Defence Services Effective—Navy (including Stores and Works)	
Sub-Heads—	
A—Pay and Allowances of the Navy	(C) 2,67,83,353
B—Pay and Allowances of Reservists	1,45,976
C—Pay and Allowances of Civilians	2,52,68,796
D—Transportation and Miscellaneous	51,88,047
E—Expenditure on Stores	2,63,20,409
F—Cost of Works (other than Capital projects), Maintenance, etc.	(B) 84,10,977
G—Charges in England	2,80,14,006
H—Loss or Gain by Exchange	48,720
Total Charges under Major Head 59—Defence Services Effective—Navy	12,01,80,284 (B) & (C)

(B) Includes a sum Rs. 9,022 erroneously charged to this head during 1955-56 instead of to Major Head "8C—Defence Capital Outlay", Sub-Head B(1).

(C) Includes a sum of Rs. 50,892 erroneously compiled to the Head instead of under "Suspense".

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES EFFECTIVE—Charges for the year ended 31st March, 1956—concl'd.

Heads of Expenditure	Rs.
Major Head 60—Defence Services Effective—Air Force (including Stores and Works)	
Sub Heads—	
A—Pay and Allowances of the Air Force	5,94,25,781
B—Pay and Allowances of Reserve and Auxiliary Services . . . . .	..
C—Pay and Allowances of Civilians	2,18,04,348
D—Transportation and Miscellaneous Charges	1,42,32,521
E—Expenditure on Stores	13,46,40,231
F—Cost of Works (other than Capital projects), Maintenance, etc.	1,93,51,051
G—Charges in England	5,10,21,235
H—Loss or Gain by Exchange	88,732
Total Charges under Major Head 60—Defence Services Effective—Air Force	30,05,63,899

XLVIII/60-A—Defence Services Non-Effective

Non-effective charges are classified under five Main Heads 1, 2, 3, 4 and 6 of Major Head "60-A" to exhibit separately the transactions on account of the Army, Navy, Air Force, expenditure in England and Loss or Gain by Exchange respectively. The corresponding receipts are shown under Main Heads I, II, III, IV and VI of Major Head "XLVIII".

2. Non-effective charges consist of payments of pensions and gratuities to individuals who have retired after completing the prescribed periods of satisfactory service with the Armed Forces, wound and injury pensions, pensions to families of personnel whose death is directly attributable to conditions of service, equated payments of commuted portions of pensions and capital outlay on sterling pensions and rewards for military service, such as allowances attached to Military decorations and medals and Jangi Inams.

3. Under the revised arrangements, the control, administration and payment of sterling pensions, in general, has been transferred to the United Kingdom Government with effect from 1st April, 1955. The expenditure in England represents mainly arrear payments of pensions and gratuities paid in England and medical treatment of retired officers, etc. mostly to British personnel who had previously served with the Indian Army, Navy or Air Force and retired or otherwise became non-effective.

4. The receipts represent mainly pension contributions from other Governments or Departments and miscellaneous receipts, such as hospital stoppages from retired officers etc.

No. 87-A—ABSTRACT ACCOUNT OF DEFENCE SERVICES NON-EFFECTIVE—RECEIPTS for the year ended 31st March, 1956.

Heads of Receipts	Receipts in India	Receipts in England (Sterling converted into Rupees @£1 = Rs. 13 1/3)	Total India and England
	Rs.	Rs.	Rs.
Major Head XLVIII—Defence Services Non-Effective—			
Main Head I—Army	21,41,406	..	21,41,406
Main Head II—Navy	5,007	..	5,007
Main Head III—Air Force	14,634	..	14,634
Main Head IV—Receipts in England . . . . .	..	8,97,498	8,97,498
Main Head VI—Loss or Gain by Exchange	1,561	..	1,561
Total Receipts—Defence Services Non-Effective	21,62,608	8,97,498	30,60,106

No. 87-B—ABSTRACT ACCOUNT OF DEFENCE SERVICES NON-EFFECTIVE—CHARGES for the year ended 31st March, 1956.

Heads of Expenditure	Charges in India	Charges in England (Sterling converted into Rupees @£1= Rs. 13 1/3)	Total India and England
	Rs.	Rs.	Rs.
Major Head 60-A—Defence Services Non-Effective—			
Main Head 1—Army	13,64,32,162	..	13,64,32,162
Main Head 2—Navy	22,66,789	..	22,66,789
Main Head 3—Air Force	7,13,839	..	7,13,839
Main Head 4—Charges in England . . . . .	..	46,16,311	46,16,311
Main Head 6—Loss or Gain by Exchange.	8,029	..	8,029
Total Charges—Defence Services Non-Effective.	13,94,20,819	46,16,311	14,40,37,130
Charged	97,81,135	370	97,81,505
Voted	12,96,39,684	46,15,941	13,42,55,625

No. 87-C—DETAILED ACCOUNT OF DEFENCE SERVICES NON-EFFECTIVE—RECEIPTS for the year ended 31st March, 1956

Heads of Receipts	Rs.
Major Head XLVIII—Defence Services, Non-Effective—	
Main Head I—Army—	
Sub Head A—Receipts in India	21,41,406
Total Receipts under Main Head I—Army	21,41,406
Main Head II—Navy—	
Sub Head A—Receipts in India	5,007
Total Receipts under Main Head II—Navy	5,007
Main Head III—Air Force—	
Sub Head A—Receipts in India	14,634
Total Receipts under Main Head III—Air Force	14,634
Main Head IV—Receipts in England—	
Sub Heads—	
A. Army	8,96,969
B. Navy	368
C. Air Force	161
Total Receipts under Main Head IV—Receipts in England	8,97,498
Main Head VI—Loss or Gain by Exchange—	
Loss or Gain by Exchange	1,561
Total Main Head VI—Loss or Gain by Exchange	1,561
Total Receipts—Defence Services Non-Effective	30,60,106

No. 87-D—DETAILED ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—CHARGES for the year ended 31st March, 1956.

Heads of Expenditure		Rs.
Major Head 60-A Defence Services Non-Effective		
Main Head 1 Army		
Sub Heads		
A. Rewards for Military Services		31,33,967
B. Pensions		13,32,98,195
Total Charges under Main Head 1—Army		13,64,32,162
Main Head 2 Navy		
Sub Heads		
A. Rewards for Military Services		13,726
B. Pensions, etc.		22,53,063
Total Charges under Main Head 2—Navy		22,66,789
Main Head 3 Air Force		
Sub Heads		
A. Rewards for Military Services		32,897
B. Pensions		6,80,942
Total Charges under Main Head 3—Air Force		7,13,839
Main Head 4 Charges in England—		
Sub Heads—		
A. Army		45,32,841
B. Navy		78,850
C. Air Force		4,620
Total Charges under Main Head 4—Charges in England		16,16,311
Main Head 6 Loss or Gain by Exchange		8,029
Total Main Head 6—Loss or Gain by Exchange		8,029
Total Charges—Defence Services Non-Effective		14,40,37,130

86—Defence Capital Outlay.

A new Major Head "86—Defence Capital Outlay" was opened with effect from the accounts for 1942-43 to record capital expenditure on schemes connected with the war. This head was abolished during 1947-48 but was re-opened with effect from 1st April, 1948.

2. Expenditure of a capital nature such as on the construction of works projects for Training Establishments and other units and formations, Capital works for the Manufacturing Establishments and purchase of plant and machinery, acquisition of land, purchase of vessels for the Navy and investment in industries are recorded under it.

Commencing from the year 1951-52, the expenditure on the purchase of aircraft is being adjusted under Major Head "60—Defence Services Effective—Air Force".

3. Recoveries from other Central Government Departments, States and other Governments, etc. on account of stores and installations which were taken over from the United Kingdom Government on 1st April, 1947, are brought to account under this Major Head.

No. 87-E—ABSTRACT ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1955-56.

	Expenditure during the year	Expenditure to end of the year
Major Head 86—Defence Capital Outlay.	Rs.	Rs.
Estimated balance brought forward on 15th August, 1947	..	(Z)1,44,15,54,512
Sub Head A—Army including Factories and Farms	8,78,58,056	(A-1)52,02,73,520
Sub Head B—Navy	7,33,52,435	(B)20,42,23,026
Sub Head C—Air Force	2,71,23,145	18,90,00,537
Sub Head D—Stores and fixed installations taken over from the United Kingdom on 1st April, 1947.	—2,69,84,000	73,63,92,333
Sub Head E—Industrial Development	1,45,66,013	5,28,93,392
Total Major Head 86—Defence Capital Outlay	17,59,15,649	3,14,43,37,320
Charged Voted	17,59,15,649	

No. 87-F—DETAILED ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1955-56.

	Expenditure during the year	Expenditure to end of the year
Major Head 86—Defence Capital Outlay.	Rs.	Rs.
Estimated balance brought forward on 15th August, 1947	..	(Z)1,44,15,54,512
Sub Head A—Army including Factories and Farms—		
MINOR HEADS—		
(a) Army	6,19,04,499	26,06,88,425
(b) Factories	2,08,21,921	20,75,72,370
(c) Farms	24,75,968	(A-1)80,25,289
(d) National Defence Academy	26,55,668	4,39,87,436
Total Sub Head A—Army including Factories and Farms	8,78,58,056	(A-1)52,02,73,520
SUB HEAD B—NAVY—		
1. Works other than Dockyard Expansion	1,64,96,619	(B)8,14,97,882
2. Acquisition of land	18,148	47,42,101
3. Purchase of Naval Vessels	5,35,37,608	11,34,52,819
4. <i>Deduct</i> —Receipts from the disposal of Naval lands, buildings, etc., financed originally from Capital.	..	..
5. Dockyard Expansion Scheme	33,00,060	45,30,224
Total Sub Head B—Navy	7,33,52,435	20,42,23,026

(Z) The figure is provisional and subject to determination.

(A-1) A sum of Rs. 999 has been added to rectify a short booking relating to Farms erroneously made under Major Head "58—Defence Services Effective—Army, Main Head 5-B" during 1955-56. (See also footnote (A1) at Pages 525 and 529).

(B) A sum of Rs. 9,022 has been added to rectify a short booking under Major Head "59—Defence Services Effective—Navy—Sub Head F" during 1955-56 in the absence of necessary information. (See also footnote (B) at Pages 525 and 530).

No. 87-F—DETAILED ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1955-56.—*conold.*

	Expenditure during the year	Expenditure to end of the year
Sub Head C—Air Force—	Rs.	Rs.
1. Works	2,39,55,757	11,86,30,623
2. Acquisition of land	31,67,388	57,40,001
3. Purchase of aircraft . . . . .	..	6,46,29,913
4. <i>Deduct</i> —Receipts from disposal of Air Force lands, buildings, etc., financed originally from Capital . . . . .	..	..
Total Sub Head C—Air Force	2,71,23,145	18,90,00,537
Sub Head D—Stores and fixed installations taken over from the United Kingdom Government on 1st April, 1947—		
(a) Payments for stores and fixed installations . . . . .	..	1,33,33,33,333
(b) <i>Deduct</i> —Receipts and recoveries	2,69,84,000	59,69,41,000
Total Sub Head D—Stores and fixed installations taken over from the United Kingdom Government on 1st April, 1947	—2,69,84,000	73,63,92,333
Sub Head E—Industrial Development—		
1. Investments in the Share Capital of Hindustan Air Craft Limited . . . . .	..	3,20,16,600
2. Wireless projects	1,45,66,013	2,08,76,792
Total Sub Head E—Industrial Development	1,45,66,013	5,28,93,392
Total Defence Capital Outlay	17,59,15,649	3,14,43,37,320

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

Revenue Rs. 34,80,49,266

Expenditure Rs. 35,87,21,193

Major Heads	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure]
				Rs.	Rs.
Grants-in-aid from Central Government	88	Receipts—State	538	34,67,22,546	..
Grants-in-aid to State Governments	88	Expenditure—Central	538	..	35,80,26,046
Miscellaneous Adjustments between Central and State Governments	89	Receipts—Central and State	541	13,26,720	..
—Ditto—	89	Expenditure—Central and State	541	..	6,95,147
		TOTAL		34,80,49,266	35,87,21,193

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

This Section records the grants-in-aid payable by the Central Government to State Governments under Articles 273, 275 and 278 of the Constitution of India and such miscellaneous adjustments between the Central and State Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate revenue or service heads.

	RECEIPTS					EXPENDITURE				
	Grants-in-aid under Art. 273 of the Constitution	Grants-in-aid under Art. 275 of the Constitution	Other Grants-in-aid	Deduct—Refunds	Total	Grants-in-aid under Art. 273 of the Constitution	Grants-in-aid under Art. 275 of the Constitution	Other Grants-in-aid	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grants-in-aid from the Central Government—										
STATE GOVERNMENTS—						CENTRAL GOVERNMENT—				
Ajmer . . . . .	..	..	1,77,68,000	..	(a)1,77,68,000	Grants-in-aid to State Governments—			
Bhopal . . . . .	..	..	2,03,00,000	..	(b)2,03,00,000	Ajmer . . . . .	..	..	1,79,52,000 (a)1,79,52,000
Coorg . . . . .	..	1,31,173	..	..	(c)1,31,173	Bhopal . . . . .	..	..	.. (b)..
Delhi . . . . .	..	..	..	..	(d) ..	Coorg . . . . .	..	..	.. (c)..
Himachal Pradesh . . . . .	..	..	1,37,00,000	..	(e)1,37,00,000	Delhi . . . . .	..	..	30,00,000 (d)30,00,000
Vindhya Pradesh . . . . .	..	..	1,90,00,000	..	(f)1,90,00,000	Himachal Pradesh . . . . .	..	..	.. (e)..
Andhra . . . . .	..	13,34,000	..	..	13,34,000	Vindhya Pradesh . . . . .	..	..	1,98,67,994 (f)1,98,67,994
Assam	75,00,000	3,05,98,000	..	..	(g)3,80,98,000	Andhra . . . . .	..	13,34,000	.. 13,34,000
Bihar	75,00,000	1,13,74,951	..	..	1,88,74,951	Assam	75,00,000	3,41,84,000	.. (g)4,16,84,000
Bombay . . . . .	..	27,55,949	..	..	(h)27,55,949	Bihar	75,00,000	1,13,74,951	.. 1,88,74,951
Madhya Pradesh . . . . .	..	76,30,000	(i)5,87,000	..	82,17,000	Bombay . . . . .	..	25,89,000	.. (h)25,89,000
Madras . . . . .	..	2,23,500	(k)70,00,000	4,000	72,19,500	Madhya Pradesh . . . . .	..	76,30,000	(j)2,04,68,515 2,80,98,515
Orissa	15,00,000	1,51,20,800	..	..	1,66,20,800	Madras . . . . .	..	2,23,500	.. (k)2,23,500
Punjab . . . . .	..	1,53,77,000	..	..	(l)1,53,77,000	Orissa	15,00,000	1,51,20,800	.. 1,66,20,800
West Bengal	1,50,00,000	96,00,000	15,10,374	..	(m)2,61,10,374	Punjab . . . . .	..	1,53,77,000	5,39,00,000 (l)6,92,77,000
						West Bengal	1,50,00,000	96,00,000	.. (m)2,46,00,000	

Hyderabad . . . . .	..	35,76,000	5,33,500	..	(n)41,09,500	Hyderabad . . . . .	..	35,76,000	..	(n)35,76,000
Madhya Bharat . . . . .	..	23,82,000	98,19,167	..	(o)1,22,01,167	Madhya Bharat . . . . .	..	23,82,000	..	(o)23,82,000
Mysore . . . . .	..	41,31,000	3,45,00,000	..	(p)3,86,31,000	Mysore . . . . .	..	41,31,000	3,46,31,173	(p)3,87,62,173
P.E.P.S.U . . . . .	..	8,90,000	91,20,729	2,09,318	(q)98,01,411	P.E.P.S.U. . . . .	..	8,00,000	..	(q)8,00,000
Rajasthan . . . . .	..	39,28,000	80,99,813	11,205	(r)1,20,16,608	Rajasthan . . . . .	..	39,28,000	..	(r)39,28,000
Saurashtra . . . . .	..	42,52,000	2,75,00,000	..	3,17,52,000	Saurashtra . . . . .	..	42,52,000	2,75,00,000	3,17,52,000
Travancore-Cochin . . . . .	..	47,04,113	2,80,00,000	..	3,27,04,113	Travancore-Cochin . . . . .	..	47,04,113	2,80,00,000	3,27,04,113
TOTAL		3,15,00,000	11,80,08,486	19,74,38,583	2,24,523	34,67,22,546	TOTAL	3,15,00,000	12,12,06,364	20,53,19,682	35,80,26,046
										Charged	15,27,06,364
										Voted	20,53,19,682

(a) The corresponding credit of Rs. 1,84,000 appears in the State books under the head "XLVI—Miscellaneous—Grants-in-aid from the Central Government for Scheduled Caste/tribes".

(b) The corresponding debit for Rs. 2,03,00,000 appears in Madhya Pradesh books and is included in the figure of Rs. 2,04,68,515. Also see footnote (j) below.

(c) The corresponding debit for Rs. 1,31,173 appears in Mysore books. Also see footnote (p) below.

(d) The corresponding credit for Rs. 30,00,000 appears in State books against Section N—Loan from Central Government.

(e) The corresponding debit for Rs. 1,37,00,000 appears in Punjab books and is included in the figure of Rs. 5,39,00,000. Also see footnote (l) below.

(f) The corresponding credit for the difference of Rs. 8,67,994 has been taken in State books under the head "LI—Extraordinary receipts—other items".

(g) The corresponding credit for the difference of Rs. 35,46,000 appears in the accounts for 1956-57.

(h) The excess credit of Rs. 1,66,949 has been written back in the accounts for 1956-57.

(i) The corresponding debit of Rs. 5,87,000 appears under "57—Miscellaneous".

(j) The corresponding credits of Rs. 2,04,68,515 appear in the Bhopal State books; for Rs. 2,03,00,000 see footnote (b) above and Rs. 1,68,515 appear under the head "XLVI—Miscellaneous—Contributions".

(k) The corresponding debit of Rs. 70,00,000 appears under the head "57—Miscellaneous—Miscellaneous and Unforeseen Charges".

(l) The corresponding credits of Rs. 5,39,00,000 appear in the accounts as below:—

(i) Rs. 1,37,00,000 see footnote (e) above.

(ii) Rs. 2,00,000 under the head "XLVI—Miscellaneous" in Himachal Pradesh State books.

(iii) Rs. 4,00,00,000 represent Grants-in-aid to Kashmir Government.

(m) Out of the corresponding debit of Rs. 15,10,374 a sum of Rs. 12,91,249 appears against "37—Education" and Rs. 2,19,125 against "57—Miscellaneous—Miscellaneous—Grants for Welfare of Backward Classes" in the books of Accountant General West Bengal (Central) and Accountant General Central Revenues respectively.

(n) The corresponding debit of Rs. 5,33,500 appears under the head "57—Miscellaneous—Miscellaneous and Unforeseen Charges" in the Central Accounts.

(o) The corresponding debit of Rs. 98,19,167 appears as below—

(i) Rs. 6,70,000 under "57—Miscellaneous—Miscellaneous and Unforeseen Charges".

(ii) Rs. 91,47,805 under "88—Grants for Development" and

(iii) Rs. 1,362 under "S—Deposits and Advances—II—Deposits not bearing interest—Other Deposits".

(p) The difference of Rs. 1,31,173 relates to Coorg. See footnote (c) above.

(q) Out of the corresponding debit for the difference of Rs. 92,10,729 a sum of Rs. 1,15,000 appears under the head "57—Miscellaneous", Rs. 17,69,714 under "37—Education", and Rs. 73,26,015 under the head "88—Grants for Development" in Central Accounts.

(r) The corresponding debits of Rs. 80,90,813 appear as under—

- (i) Rs. 6,47,108 under "8—Deposits and Advances—Deposit account of the grant for Economic Development and Improvement of rural areas—grants for minor Irrigation Works".
- (ii) Rs. 75,00,000 under "Q—Loans and Advances by the Central Government—Advances to State Governments—Advances to Rajasthan" the books of Accountant General Central Revenues.
- (iii) Rs. 15,480 under "43—Industries and Supplies—Industrial Development", and
- (iv) Rs. —62,775 under "39—Public Health—Grants for Public Health".

No. 89—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and STATE GOVERNMENTS during the year ended 31st March, 1956.

RECEIPTS				EXPENDITURE			
	Contributions from the Central Government on account of the administration of the Indian Arms Act	Contributions from the Central Government on account of the administration of the Petroleum and Explosives Acts	Total		Payments to the State Governments on account of the administration of the Indian Arms Act	Payments to the State Governments on account of the administration of the Petroleum and Explosives Acts	Total
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
CENTRAL GOVERNMENT			(a) 6,22,875				
STATE GOVERNMENTS—				CENTRAL GOVERNMENT—			
Andhra	..	8,859	8,859	Andhra	..	8,859	8,859
Assam	..	7,014	7,014	Assam	..	(b) 6,966	6,966
Bihar	..	30,810	30,810	Bihar	..	30,810	30,810
Bombay	..	58,146	58,146	Bombay	..	58,146	58,146
Madhya Pradesh	..	23,538	23,538	Madhya Pradesh	..	23,538	23,538
Madras	..	39,087	39,087	Madras	..	39,087	39,087
Orissa	..	3,462	3,462	Orissa	..	3,462	3,462
Punjab	..	(c) 21,286	21,286	Punjab	..	12,636	12,636
Uttar Pradesh	..	18,908	18,908	Uttar Pradesh	..	18,908	18,908
West Bengal	..	15,658	15,658	West Bengal	..	15,658	15,658
Hyderabad	13,684	..	13,684	Hyderabad	13,684	..	13,684
Madhya Bharat	1,84,700	..	1,84,700	Madhya Bharat	1,84,700	..	1,84,700
Mysore	64,322	..	64,322	Mysore	64,322	..	64,322
P.E.P.S.U.	34,824	..	34,824	P.E.P.S.U.	34,824	..	34,824
Rajasthan	1,12,943	3,554	1,16,497	Rajasthan	1,12,943	3,554	1,16,497
Saurashtra	25,000	..	25,000	Saurashtra	25,000	..	25,000
Travancore-Cochin	23,077	14,973	38,050	Travancore-Cochin	23,077	14,973	38,050
Total State Governments	4,58,550	2,45,295	7,03,845	Total (Voted)	4,58,550	2,36,597	6,95,147
Total Central and State Governments			13,26,720				

(a) Represents the contribution paid by the Mysore Government towards the maintenance of National Highways maintained by the Central Government during the year 1955-56. The corresponding debit has been adjusted under the head "50—Civil Works" in the State books.

(b) Differs from the corresponding figure of Contribution from the Central Government under Petroleum Act by Rs. 48, which is being adjusted in the Accounts for 1956-57.

(c) Includes Rs. 8,650 which relates to Passports. The amount has been adjusted under "35—External Affairs" in the Central Section of Accounts.

Sections M. and MM.—Extraordinary Items

Revenue Rs. 36,97,46,073

Expenditure

 { Within the Revenue Account Rs. —44,60,54,833 }
 (a) 6,944 }
 { Outside the Revenue Account Rs. —17,23,17,702 }

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Extraordinary Receipts	90	Receipts	545	16,59,13,210	..
Extraordinary Charges	90-A	Expenditure	547	..	5,04,51,708
Expenditure on Post War Planning and Development	90-B	Expenditure	549	..	1,19,83,122
Community Development Projects, National Extension Service and Local Development Works	90-C	Receipts	550	15,30,18,380	..
" " " " "	90-D	Expenditure	552	..	36,75,15,206 } (a) 6,944 }
Transfer from Revenue Reserve Fund	91	Receipts	556	4,96,43,269	..
Transfer to Revenue Reserve Fund	91	Expenditure	556	..	63,90,307
Civil Defence	91-A	Receipts	556	6,76,982	..
" " " " "	91-B	Expenditure	557	..	1,26,578
Pre-partition Receipts	91-C	Receipts	558	4,94,232	..
Pre-partition Payments	91-D	Expenditure	559	..	95,87,912
		Total Receipts and Expenditure within the Revenue Account.		36,97,46,073	44,60,54,833 } (a) 6,944 }
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT			
Capital Outlay on Schemes of Government Trading	91-E	Expenditure	561	..	—29,61,36,663
Grants to State Governments for Development	91-F	Expenditure	567	..	12,38,18,961
Payments to Pakistan for Unique Institutions	91-G	Expenditure	567	..	..
		Total Expenditure outside the Revenue Accounts.		..	—17,23,17,702

(a) Represents expenditure met from Contingency Fund.

Section M.—Extraordinary Items

This Section records receipts and expenditure of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and State Governments. The receipts do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head. The cost of leave salaries and travelling allowances granted to retrenched personnel of the Non-Commercial Civil Departments, is recorded in this Section, *vide* Notes on '85—Payments to Retrenched Personnel' on page 509. The annuity receipts from the Government of Burma which were previously accounted for in this Section under the head 'LI—Extraordinary Receipts' have, from the year 1955-56, been credited under the head 'XLIV—Receipts in Aid of Superannuation'. The portion of the annuity representing commuted value of pensions is, however, taken credit of under the head '83—Payments of commuted value of Pensions'.

2. The cost of restoring the property and finances of Local Bodies and non-Government Institutions affected by the Bihar earthquake of 1934 has been brought to account in this Section in the State Section of the Account, the amount appropriated from the deposit head 'Deposit Account of the Fund for Restoration of Earthquake Damage' being credited as a receipt of the State Government. No expenditure has been met from the Fund since 1946-47.

3. A new major head "63-A—Expenditure connected with Post-War Planning and Development" had been opened in the accounts from 1944-45. This major head is intended to record primarily initial expenditure on planning of schemes or projects of development and to show, as far as practicable, under a single head of account the activities of Government by way of planning and development. As and when schemes or projects become ready for execution and expenditure begins to be incurred on them, such expenditure will be classified under the appropriate service head or heads, *e.g.*, expenditure on new hospitals or roads or electricity projects will be classified as 'Medical' or 'Civil works' or 'Electricity'. Thus when planning for development reaches a sufficiently advanced stage, the new major head will be abandoned altogether and all subsequent expenditure—including grants-in-aid to State Governments—will be taken to the ordinary heads of account. With the inauguration of the Five Year Plan, all other development schemes were assumed to have been integrated into and become a part of the Plan. As it has been found difficult in practice, to compile a separate statement of the plan expenditure by segregating it from the rest of the expenditure, Statement showing charges incurred on Post War Planning and Development (on schemes under the Five Year Plan), but recorded under other heads of Account, has been discontinued from the accounts from 1951-52.

4. The extra expenditure incurred by a State Government as a result of the War (1939) which may be recoverable from the Central Government is, pending such recovery, debited to the detailed head "Charges incurred as a direct result of the War" opened under the major head "63—Extraordinary Charges". Recoveries from the Central Government are accounted for as a deduct entry "Deduct—Recoveries of War Charges", under the same head or taken to revenue under "LI—Extraordinary Receipts—Other Items—Recoveries of War Charges", according as the recoveries are effected in the same year or in a subsequent year.

5. The major head "63-B—Community Development Projects", opened during the year 1952-53, for recording expenditure on Community Development Projects has, with effect from the accounts for the year 1955-56, been redesignated as "63-B—Community Development Projects, National Extension Service and Local Development Works" and a new receipt major head "LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works" has also been opened with effect from the account of the same year. With the introduction of the integrated scheme of classification, with effect from the accounts for the year 1955-56, the receipts and expenditure on the three schemes *viz.* (i) Community Development Projects, (ii) National Extension Services and (iii) Local Development Works, which were being hitherto booked under different heads of accounts, are now recorded under three distinct sub-major heads, *viz.* (i) Community Development Projects, (ii) National Extension Service and (iii) Local Development Works under the above two major heads.

The characteristic features of the Community Development Programme, which includes National Extension Service are that (i) it is partly financed by the Government of United States of America under the Indo-U.S., T.C.A. Agreement (ii) the expenditure thereon is shareable between the Central and State Governments on the prescribed basis and (iii) people's contribution in cash, kind or labour to supplement Government's resources is an essential component of the programme.

The central object of the programme is to secure the fullest development of the material and the human resources of rural areas. For the attainment of this object, the programme comprises intensive work for agricultural development, social education, improvement in the health of the population and introduction of new skills and new occupation so that the programme as a whole can lift the rural community to higher levels of organisation and arouse enthusiasm for new knowledge and new ways of life.

Local Development Works cover Schemes which have their origin in the people themselves working through voluntary associations, Village Panchayats, etc. The basic idea here also is to stimulate the enthusiasm of the people for the Five Year Plan through local schemes in the execution of which they will be prepared to contribute either in cash or in kind (by supply of materials) or through voluntary labour.

6. The major heads "LII-A—Transfer from Revenue Reserve Fund" and "64-A—Transfer to Revenue Reserve Fund" record the amounts transferred from or to the deposit head "Revenue Reserve Fund". These heads were originally opened in connection with the transactions of the Central Government but later some State Governments began to operate on these heads for the transfer of a portion of their realised revenue surpluses to the Revenue Reserve Fund and certain other Funds which function to a certain extent as Revenue Reserve Funds.

7. The major heads "LII-B—Civil Defence" and "64-B—Civil Defence" were opened in the accounts of the year 1942-43 to record receipts and charges of the Central and State Governments connected with measures undertaken for civil defence.

8. (a) Central transactions pertaining to pre-partition period actually occurring during the period from 15th August, 1947 to 31st March, 1948, initially formed part of the Dominion accounts. They were classified under the suspense head 'Central Government Suspense' in all the normal details of revenue, expenditure, debt etc. heads in exactly the same

M. and MM.—Extraordinary Items.

way as if these transactions had occurred when the undivided account was in operation. The Dominion accounts were relieved of these transactions by minus entries on each side of the accounts under the Suspense head and plus entries under the corresponding revenue, expenditure, or debt etc. head in the pre-partition accounts with consequent corrections in the opening and closing balances of the two accounts.

(b) From the accounts of the year 1948-49, the pre-partition Central transactions are recorded as stated below:—

- (i) Revenue and Service head transactions are booked under the major heads 'LII-C—Pre-partition Receipts' and '64-C—Pre-partition Payments'. They are classified by the ordinary major and minor heads of account which are treated as minor and detailed heads subordinate to the two major heads. Transactions relating to Defence Services, Railways and Posts and Telegraphs are for this purpose treated as Civil transactions and are also booked under these major heads.
- (ii) Transactions relating to Capital heads are accounted for under the normal heads as if they relate to the Government of India. If any payments pertaining to Pakistan are made because the initial legal liability for them falls on the Indian Government, they will ultimately be written off the Capital heads or the balances under these heads will be corrected without financial adjustment.
- (iii) Prepartition transactions relating to Debt and Deposit heads of accounts, in so far as they pertain to assets and liabilities taken over by the Government of India by bringing over the corresponding opening debit and credit balances on 15th August, 1947, are adjusted to the relevant Debt and Deposit heads.

(c) The Punjab Government have also adopted the procedure stated above for the record of the pre-partition transactions pertaining to them.

(d) The Government of West Bengal have used the heads "Undivided Bengal Suspense" for the record of similar transactions occurring upto 31st March, 1948 and during the subsequent period also. The balance under this suspense head will be taken into account in the financial settlement with East Bengal. From the accounts for 1949-50, however, certain specified kinds of payments have been recorded under the major head "64-C—Pre-partition Payments" under suitable minor heads opened for the purpose.

(e) From the Accounts for 1949-50, the Government of Assam have also operated upon the major heads 'LII-C—Pre-partition Receipts' and '64-C—Pre-partition Payments' for the record of the pre-partition transactions pertaining to them.

Section MM—Extraordinary Items

Capital Account Outside the Revenue Account

87—Capital Outlay on Schemes of Government Trading

9. This Capital major head was opened from the accounts for the year 1942-43 to record expenditure incurred by the Central Government on Schemes of Government Trading and of stocking essentials for production.

88—Grants to State Governments for Development

10. This Capital major head has been opened with effect from the accounts for the year 1946-47 for recording the grants given by the Central Government to State Governments for financing the Post-War Reconstruction and Development Schemes undertaken by them.

The grants made by the Central Government to State Governments under Articles 273, 275 and 278 of the Constitution of India are, however, accounted for under the major head "61—Grants-in-aid to State Governments" (*vide* Account No. 88 on page 538-539).

89—Payments to Pakistan for Unique Institutions

11. This new major head was opened in the accounts for 1948-49 for the record of payments to Pakistan for meeting expenditure on setting up of ordnance factories and Unique Institutions. The amount will be added to Pakistan's debt to India.

No. 90—ACCOUNT OF EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March, 1956.

	STATE GOVERNMENTS										Carried over
	Central Government	Government of Coorg	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
Sale of Land	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of other Government Assets . . . . .	..	..	..	..	..	..	..	..	..	..	..
Subvention from the Central Government for Development Schemes . . . . .	..	49,000	..	..	42,79,186	..	1,71,95,521	12,24,431	..	42,12,223	2,69,90,361
Receipts on account of Extension Training Centre . . . . .	..	..	..	..	..	..	..	..	..	..	..
Other items	83,145	6,594	6,905	34,96,619	25,56,966	1,78,25,398	12,32,052	1,09,53,620	..	5,29,901	3,66,91,200
Receipts in England . . . . .	..	..	..	..	..	..	..	..	..	..	..
Deduct—Refunds . . . . .	..	1,05,072	38,854	..	9,940	50,447	3,435	1,72,337	61,630	26,795	4,08,510
TOTAL EXTRAORDINARY RECEIPTS	83,145	—49,478	—31,949	34,96,619	68,26,212	1,77,74,951	1,84,24,138	1,20,05,714	—61,630	47,15,329	6,31,83,051

No. 90—ACCOUNT of EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March, 1956—*consolid.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of Land . . . . .	..	..	4,935	..	..	..	..	..	1,14,864	10,64,980	..	18,732	12,03,511
Sale of other Government Assets . . . . .	..	..	..	..	3,305	..	..	..	..	1,367	38,985	..	43,657
Subvention from the Central Government for Development Schemes	2,69,60,361	19,42,429	..	1,87,13,937	..	28,892	..	367	..	30,321	..	..	4,76,76,307
Receipts on account of Extension Training Centre . . . . .	..	..	..	..	..	..	..	..	..	15,346	..	..	15,346
Other items	3,66,91,200	2,27,25,376	17,315	1,05,37,038	9,10,462	..	1,99,31,658	1,42,126	..	3,98,888	2,40,29,190	30,36,354	11,84,19,607
Receipts in England . . . . .	..	..	..	..	1,769	..	..	..	..	..	..	..	1,769
Deduct—Refunds	4,68,510	4,201	..	59,051	1,746	..	17,843	2,682	..	7,52,202	44,296	96,456	11,46,987
TOTAL EXTRAORDINARY RECEIPTS	6,31,83,051	2,46,63,604	22,250	2,91,91,924	9,13,790	28,892	1,99,13,815	1,39,811	1,14,864	7,58,700	2,40,23,879	29,58,030	16,69,13,210

No. 90-A—ACCOUNT of EXTRAORDINARY CHARGES met from ORDINARY REVENUES during the year ended 31st March, 1956.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges incurred as a direct result of War	4,17,410	..	..	..	..	5,90,563	10,07,973
Establishment for Price Control
Andhra State Sailors, Soldiers and Air-men's Boards, etc.	24,285	..	..	..	..	..	24,285
Madras Sailors, Soldiers and Air-men's Boards, etc.	53,689	53,689
Mysore State Sailors, Soldiers and Air-men's Boards, etc.
Food and other Control Measures
Food Production
Amount transferred from "85-A—Capital Outlay on State Schemes of Government Trading".
Administration of Cloth and Yarn Control Order and the Standard Cloth Scheme	1,15,449	..	..	..	..	1,15,449
Consumers Goods Scheme	19,70,076	..	..	..	..	19,70,076
Rationing and Grain Supply Schemes
Purchase of Lease Lend Lorries
Expenditure on account of Restoration of Property forfeited during Civil Disobedience Movement.	2,780	..	..	2,780
Administration of Control Orders excepting the Food Control Order.	2,19,655	..	..	..	2,19,655
Expenditure in connection with the Bihar Molasses Control Act, 1947	92,470	..	..	..	92,470
Anti-smuggling Schemes	10	..	..	..	10
Pre-integration Charges
Expenditure connected with Supply Works
Development Schemes
Deduct—Amount recovered from the Central Government
Motor Spirit and Tyre Rationing Schemes
Relief to Victims of Fire Accidents
Expenditure connected with House Rent and Accommodation Control
Scheme of Settlement of Ex-Soldiers of Lahore
TOTAL EXTRAORDINARY CHARGES	4,41,695	20,85,525	3,12,135	2,780	..	6,44,252	34,86,387
Charged	4,41,695	20,85,525	3,12,135	2,780	..	6,44,252	34,86,387
Voted

M. and M.M.—Extraordinary Items.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges incurred as a direct result of War	..	..	..	..	3,20,51,041	..	..	..	..	..	..	..	3,20,51,041
Establishment for Price Control	10,07,973	..	..	..	..	..	..	32,229	..	5,91,529	..	..	16,31,731
Andhra State Sailors, Soldiers and Air-men's Boards etc.	24,285	..	..	..	..	..	..	..	..	..	..	..	24,285
Madras Sailors, Soldiers and Air-men's Board etc.	53,689	..	..	..	..	..	..	..	..	..	..	..	53,689
Mysore State Sailors, Soldiers and Air-men's Boards, etc.	..	..	..	..	..	..	..	1,255	..	..	..	..	1,255
Food and other Control Measures	..	..	..	..	..	..	..	6,50,317	..	..	..	3,47,090	9,97,407
Food Production	..	..	..	..	..	..	..	..	..	..	..	45,449	45,449
Amount transferred from "85-A—Capital Outlay on State Schemes of Government Trading"	..	—10,09,053	..	..	..	..	..	..	..	..	75,00,000	22,95,403	87,85,350
Administration of Cloth and Yarn Control Order and the Standard Cloth Scheme	1,15,449	..	..	34,110	..	..	..	..	..	..	..	..	1,49,559
Consumers Goods Scheme	19,70,076	..	..	..	..	..	..	..	..	..	..	..	19,70,076
Rationing and Grain Supply Schemes	..	9,80,860	..	..	..	..	..	..	..	..	..	..	9,80,860
Purchase of Lease Lend Lorries	..	28,193	..	..	..	..	..	..	..	..	..	..	28,193
Expenditure on account of Restoration of Property forfeited during Civil Disobedience Movement	2,780	..	..	..	..	..	..	..	..	..	..	..	2,780
Administration of Control Orders excepting the Food Control Order	2,19,655	..	..	..	..	..	..	..	..	..	..	..	2,19,655
Expenditure in connection with the Bihar Molasses Control Act, 1947	92,470	..	..	..	..	..	..	..	..	..	..	..	92,470
Anti-smuggling Schemes	10	..	..	..	..	..	..	..	..	..	..	..	10
Pre-integration Charges	..	..	..	..	..	..	..	..	7,23,661	..	..	..	7,23,661
Expenditure connected with Supply Works	..	..	..	37,85,764	..	..	..	..	..	..	..	..	37,85,764
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	—1,93,676	—1,93,676
Deduct—Amount recovered from the Central Government	..	..	..	..	14,45,177	..	..	..	..	..	..	..	14,45,177
Motor Spirit and Tyre Rationing Schemes	..	..	..	..	863	..	..	..	..	..	..	..	863
Relief to Victims of Fire Accidents	..	..	..	..	..	..	..	51,115	..	..	..	..	51,115
Expenditure connected with House Rent and Accommodation Control	..	..	..	..	..	..	..	28,281	..	..	..	..	28,281
Scheme of Settlement of Ex-Soldiers of Lahore	..	..	..	4,66,067	..	..	..	..	..	..	..	..	4,66,067
TOTAL EXTRAORDINARY CHARGES	34,86,387	..	..	42,85,941	3,06,06,727	..	..	7,63,197	7,23,661	5,91,529	75,00,000	24,94,266	5,04,51,708
Charged	..	..	..	1,91,802	7,31,771	..	..	..	..	..	..	68,066	9,91,639
Voted	34,86,387	..	..	40,94,139	2,98,74,956	..	..	7,63,197	7,23,661	5,91,529	75,00,000	24,26,200	4,94,60,069

No. 90-B—ACCOUNT of EXPENDITURE ON POST WAR PLANNING and DEVELOPMENT for the year ended 31st March, 1956.

	STATE GOVERNMENTS		
	Government of Orissa	Government of Uttar Pradesh	Total
	Rs.	Rs.	Rs.
Secretariat	44,397	..	44,397
Development Schemes	77,345	..	77,345
Special Commissions and Committees	16,514	..	16,514
Employment Organisations	33,732	..	33,732
Miscellaneous	2,19,829	1,14,85,521	1,17,05,350
Works . . . . .	..	1,05,784	1,05,784
Total (Voted)	3,91,817	1,15,91,305	1,19,83,122

No. 90-C—ACCOUNT of RECEIPTS on account of COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE and LOCAL DEVELOPMENT WORKS for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—COMMUNITY DEVELOPMENT PROJECTS—														
Grants from the Government of India		4,517	8,61,000	5,51,581	..	11,40,840	5,92,263	20,94,780	29,91,457	64,70,840	38,09,665	41,81,248	50,18,050	2,77,16,241
Other Receipts	1,466	8,30,031	6,34,108	4,541	2,37,097	19,035	23,378	7,32,012	3,78,645	22,076	5,68,257	6,15,152	10,67,030	51,33,868
Deduct—Refunds								975	8,284		13,922		4,744	27,925
TOTAL	2,466	8,34,548	14,95,108	5,56,122	2,37,097	11,59,875	6,15,641	29,25,817	33,61,818	64,92,916	43,64,040	47,96,400	60,80,336	3,28,22,184
B—NATIONAL EXTENSION SERVICE—														
Grants from the Government of India			1,23,000	48,262	..	2,62,000	4,11,000	19,47,414	12,25,000	43,07,000	30,35,000	33,36,000	29,86,000	1,76,80,676
Other Receipts	150			2	..	553	3,522	2,29,015	..	47,686	3,03,550	1,04,367	7,32,212	14,21,057
Deduct—Refunds								614			23,602	26,816	747	51,779
TOTAL	150	..	1,23,000	48,264	..	2,62,553	4,14,522	21,75,815	12,25,000	43,54,686	33,14,948	34,13,551	37,17,465	1,90,49,954
C—LOCAL DEVELOPMENT WORKS—														
Grants from the Government of India			1,17,860	11,000	2,68,000	1,60,000	5,90,000	34,35,621	..	..	28,67,268	13,30,000	95,41,244	1,83,20,993
Other Receipts				5,831	..	..	..	18,36,022	..	..	40,998	62,541	57,75,230	77,20,622
Deduct—Refunds								8,909	..	..	107	800	41,139	50,955
TOTAL	..	..	1,17,860	16,831	2,68,000	1,60,000	5,90,000	52,82,734	..	..	29,08,159	13,91,741	1,52,75,335	2,59,90,660
Total Receipts on account of Community Development Projects etc.	2,616	8,34,548	17,35,968	6,21,217	5,05,097	15,82,428	16,20,163	1,02,64,366	45,86,818	1,08,47,602	1,05,87,147	96,01,692	2,50,73,136	7,78,62,798

No. 90-C—ACCOUNT of RECEIPTS on account of COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE and LOCAL DEVELOPMENT WORKS for the year ended 31st March, 1956—*conold.*

M/S/101/CA/GO-71

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—COMMUNITY DEVELOPMENT PROJECTS—													
Grants from the Government of India	2,77,16,241	26,93,926	53,22,289	75,05,430	30,50,640	26,88,400	12,63,000	8,16,000	11,87,000	18,86,803	8,56,297	15,14,807	5,65,00,833
Other Receipts	51,33,868	2,04,302	4,23,760	..	14,324	32,471	15,394	2,03,077	14,772	1,51,974	48,245	40,260	62,82,447
<i>Deduct—Refunds</i>	27,925	..	..	..	..	..	..	..	..	..	..	604	28,529
Total	3,28,22,184	28,98,228	57,46,049	75,05,430	30,64,964	27,20,871	12,78,394	10,19,077	12,01,772	20,38,777	9,04,542	15,54,463	6,27,54,751
B—NATIONAL EXTENSION SERVICE—													
Grants from the Government of India	1,76,80,676	20,65,000	13,27,250	86,90,000	7,86,000	14,17,450	7,60,000	13,14,873	10,82,794	14,48,894	3,87,000	4,43,000	3,74,02,937
Other Receipts	14,21,057	1,651	4,159	..	64	1,22,022	..	1,06,177	1,945	32,909	..	82,349	17,72,263
<i>Deduct—Refunds</i>	51,779	..	..	..	..	..	..	..	..	..	..	..	51,779
Total	1,90,49,954	20,66,651	13,31,409	86,90,000	7,86,064	15,39,472	7,60,000	14,21,050	10,84,739	14,81,833	3,87,000	5,25,349	3,91,23,521
C—LOCAL DEVELOPMENT WORKS—													
Grants from the Government of India	1,83,20,993	7,91,000	8,38,900	1,05,00,000	32,00,000	34,84,000	..	10,01,155	6,39,500	..	8,72,000	11,76,134	4,08,23,682
Other Receipts	77,20,622	7,92,526	58,696	..	2,59,971	2,07,063	..	15,696	13,522	5,498	6,56,206	6,61,010	1,03,90,810
<i>Deduct—Refunds</i>	50,955	..	..	..	22,956	..	..	..	..	..	473	..	74,384
Total	2,59,90,660	15,83,526	8,97,596	1,05,00,000	34,37,015	36,91,063	..	10,16,851	6,53,022	5,498	15,27,733	18,37,144	5,11,40,108
Total Receipts on account of Community Development Projects, etc.	7,78,62,798	65,48,465	79,75,054	2,66,95,430	72,88,043	79,51,406	20,38,394	34,56,978	29,39,533	35,26,108	28,19,275	39,16,956	15,30,18,380

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

M and M—Extraordinary items.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar (c)	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Community Development Projects														
Supervision	31,937	..	..	..	..	1,13,673	..	1,80,488	2,93,492	2,29,836	95,819	84,500	1,47,186	11,76,631
Project Block Headquarters	3,98,190	1,86,493	5,67,456	2,02,547	52,638	5,61,741	4,36,659	12,90,517	21,06,629	27,60,343	18,38,995	24,08,033	27,56,316	1,55,46,766
Animal Husbandry and Agricultural Extension	68,495	..	1,05,199	55,503	8,766	91,612	87,133	2,43,200	11,71,563	6,31,251	3,82,993	4,71,663	6,88,216	40,07,594
Irrigation	12,291	..	1,24,562	1,75,734	990	3,06,929	..	1,39,934	1,04,234	34,74,967	10,56,352	3,03,958	..	56,99,951
Reclamation	19,196	..	57,120	..	..	..	5,302	..	2,95,773	76,857	1,34,792	93,657	..	6,82,697
Health and Rural Sanitation	1,15,898	1,31,738	3,90,798	95,513	118	2,98,475	2,49,920	7,30,884	9,81,211	15,79,179	18,49,126	12,01,517	18,51,764	94,76,141
Education	3,26,977	21,991	5,14,773	1,40,008	1,290	2,83,445	2,14,101	4,61,331	5,66,836	19,56,090	22,90,581	13,88,047	8,07,151	99,32,621
Social Education	41,377	35,194	2,12,830	44,483	1,247	1,06,420	1,02,382	3,45,549	4,35,209	6,96,417	7,28,197	3,98,033	10,08,515	42,15,853
Communication	1,39,117	1,56,845	2,50,621	1,51,528	1,41,952	4,27,614	1,44,119	16,26,080	11,17,310	18,34,926	13,80,481	15,05,669	24,00,998	1,16,57,200
Rural Arts, Crafts and Industries	1,45,607	46,193	1,14,165	50,915	26,468	1,02,622	85,351	1,57,180	4,31,887	6,06,151	3,38,386	2,24,746	2,60,929	27,50,600
Housing	2,17,610	..	1,38,683	..	..	..	..	..	5,29,133	..	1,006	(a) 6,944 8,70,955	..	(a) 6,944 17,57,367
Training	..	..	..	..	4,061	..	..	..	..	..	..	..	..	4,061
Works	..	..	97,841	..	33,227	..	..	..	..	..	..	1,85,568	..	3,16,636
Suspense	..	..	5,28,602	..	..	..	..	1,26,899	..	7,19,937	52,065	2,97,145	32,450	17,57,098
Grants to State Governments	6,10,15,286	..	..	..	..	..	..	..	..	..	..	..	..	6,10,15,286
Total	6,28,32,190	5,78,454	31,02,650	9,16,231	2,70,757	22,92,531	13,24,907	53,02,062	80,33,277	1,46,25,954	1,01,48,793	94,33,191 (a) 6,914	1,02,33,525	12,90,94,582 (a) 6,944
B—National Extension Service														
Ordinary Blocks	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Supervision	..	..	..	..	..	31	..	..	..	..	37,996	17,203	17,323	72,553
Block/Project Headquarters	2,28,681	..	1,645	4,468	..	..	3,54,391	19,48,083	7,65,576	69,80,699	..	25,82,245	16,67,399	1,45,35,587
Development Blocks	..	..	..	..	..	..	..	..	..	..	..	..	..	..
District Establishment	..	99,314	2,56,174	..	29,156	3,17,240	..	..	..	..	13,49,119	..	..	20,51,083
Irrigation	..	..	1,000	16,848	16,462	..	..	..	10,800	..	21,857	8,030	..	78,236
Reclamation	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Education	16,582	4,000	..	15,116	..	53,800	1,29,398	60,329	99,671	..	13,70,669	9,30,022	..	16,78,587
Social Education	19,502	16,511	51,899	14,555	30,423	43,514	86,343	1,53,111	86,787	..	5,57,021	4,32,773	9,23,256	24,48,698
Health and Rural Sanitation	30,767	..	10,183	24,001	33,385	87,627	2,25,386	1,98,995	4,18,308	..	7,04,158	9,04,063	3,35,129	19,70,602
Communication	30,970	..	5,000	69,207	485	79,352	41,920	4,53,459	2,32,818	..	3,87,464	5,35,547	10,86,690	29,19,802
Rural Arts, Crafts and Industries	-1,772	..	..	3,917	..	..	2,253	8,553	14,985	..	1,337	53,633	1,39,046	2,21,955
Animal Husbandry and Agricultural Extension	2,012	..	..	6,299	1,352	..	11,827	51,574	1,61,992	..	79,935	3,25,315	39,486	6,90,692
Housing . . . . .	..	..	1,07,569	..	..	52,991	..	..	3,57,155	..	..	11,18,928	..	18,33,644
Works . . . . .	..	2,96,983	1,89,578	..	43,650	..	..	..	..	..	-726	1,82,815	..	7,12,300
Grants to State Governments	3,75,34,146	..	..	..	3,398	..	..	..	..	..	..	..	..	3,75,27,544
Suspense . . . . .	..	..	..	..	..	..	..	..	..	..	2,26,818	..	..	2,26,818
Total	3,75,60,787	4,46,38	6,29,039	1,51,211	1,66,611	6,34,555	1,51,521	28,77,104	23,47,202	69,00,099	47,33,718	70,90,983	42,06,832	6,89,15,011
C—Local Development Works	..	(b) 63,506	..	..	..	..	..	..	..	..	..	..	..	63,506
Supervision . . . . .	..	..	..	..	..	..	..	..	1,070	..	..	700	..	1,770
District Establishment . . . . .	..	..	..	..	..	..	..	..	..	..	2,86,194	..	..	2,86,194
Project/Block Headquarters . . . . .	..	..	..	..	..	..	..	9,229	10,476	..	..	37,915	..	57,620
Water Supply . . . . .	..	..	30,000	1,381	18,134	1,71,347	4,57,398	11,72,018	12,42,951	..	19,14,219	5,37,641	72,66,364	1,23,11,453
Improvement of Agriculture . . . . .	..	..	..	..	..	..	39,690	42,604	..	..	1,09,129	79,328	1,65,725	4,36,476
Rural Sanitation	2,17,761	..	98,879	..	1,12,323	3,112	..	3,63,519	427	..	1,91,962	1,40,764	16,78,772	31,07,259
Roads and Buildings including Small Bridges and Culverts . . . . .	..	..	40,861	88,819	1,49,235	1,13,351	16,34,787	65,57,436	11,88,729	..	27,72,055	37,94,158	98,02,251	2,53,39,679
Other Miscellaneous Schemes	40,202	..	..	3,060	..	2,00,815	..	..	4,56,345	..	..	..	..	7,00,422
Deduct—Amount met from Local Development Works Fund	54,34,449	..	..	..	..	..	..	..	..	..	..	43,90,307	..	98,24,756
Repayment of Capital Expenditure on grants to States	30,61,463	..	..	..	..	..	..	..	..	..	..	..	..	30,61,463
Total	-21,15,023	63,506	1,69,740	93,260	2,79,692	4,88,628	15,31,875	81,42,00	28,99,998	..	55,73,499	-1	1,89,13,112	3,60,41,086
Total expenditure connected with Community Development Projects, etc. (Voted)	9,85,77,955	10,88,798	39,01,429	11,69,792	7,17,060	34,15,714	37,68,363	1,63,21,966	1,32,80,477	2,16,06,053	2,04,51,010	1,65,24,173	3,33,53,469	23,41,17,169
												(a) 6,944		(a) 6,944

(a) Represents expenditure met from Contingency Fund.

(b) Details under various minor heads are not available.

(c) The expenditure pertaining to the sub-major head 'Local Development Works' has been booked during the year 1955-56 under the major head 'A—Rural Development, following the budget provision.

No. 90-D. — AMOUNT OF EXPENDITURE connected with COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE and LOCAL DEVELOPMENT WORKS during the year ended 31st March 1956—*conold.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Community Development Projects—													
Supervision	11,76,631	7,277	1,37,382	2,45,225	2,27,076	1,19,684	83,057	37,387	27,661	1,57,706	1,33,695	1,20,040	24,72,821
Project/Block Headquarters	1,55,46,766	10,46,598	12,05,912	14,53,682	13,85,776	7,83,501	9,36,109	2,92,501	3,58,455	10,88,913	4,05,914	5,73,853	2,50,77,980
Animal Husbandry & Agricultural Extension	40,05,594	4,32,507	2,40,909	8,66,272	2,42,747	1,86,500	1,85,706	1,19,735	96,650	2,82,730	88,203	2,83,725	70,31,278
Irrigation	56,99,951	8,87,297	..	29,79,944	..	5,25,414	..	4,08,569	..	6,78,069	68,535	2,70,603	1,15,18,382
Reclamation	6,82,697	..	..	12,42,318	..	4,02,351	..	..	..	..	72,059	1,136	24,00,561
Health & Rural Sanitation	94,76,141	6,96,263	11,21,337	7,58,440	5,13,625	3,03,892	5,59,182	1,15,837	2,51,886	7,69,340	3,22,976	5,60,201	1,54,49,120
Education	90,32,021	4,12,803	8,96,734	8,40,804	5,27,734	6,60,146	4,37,688	75,109	97,616	5,16,157	2,10,729	72,624	1,37,80,765
Social Education	42,15,853	2,81,366	3,98,232	4,43,680	5,08,127	17,160	2,21,325	55,621	1,01,974	3,92,543	1,31,721	91,688	68,59,290
Communication	1,16,57,260	14,26,854	25,71,829	19,53,526	18,50,946	4,72,328	3,99,011	4,82,880	3,08,147	7,22,126	3,87,049	3,92,346	2,26,27,302
Rural Arts, Crafts and Industries	27,50,600 } (a)6,944 }	3,21,538	2,56,053	7,55,738	2,92,290	2,89,433	1,30,445	15,066	75,304	1,74,096	1,07,975	2,14,714	53,83,752 } (a 6,944 }
Housing	17,57,387	1,81,494	..	..	..	3,02,556	..	..	..	4,534	1,08,608	..	23,54,579
Training	4,061	..	2,18,974	..	..	..	..	..	..	..	..	..	2,23,035
Works	3,16,636	..	..	6,75,570	..	..	..	..	..	..	..	..	9,92,206
Suspense	17,57,098	..	..	..	..	12,02,037	..	..	..	..	—3,003	1,46,606	31,02,738
Grants to State Governments	6,10,15,286	..	..	..	..	..	..	..	..	..	..	..	6,10,15,286
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	21,22,950	..	21,22,950
Total	12,90,94,582 } (a)6,944 }	56,93,997	70,50,362	1,22,15,190	55,48,321	52,65,002	29,52,523	16,02,705	13,17,693	47,86,214	41,57,411	27,27,536	18,24,11,545 } (a 6,944 }
B—National Extension Service—													
Ordinary Blocks . . . . .	..	..	..	2,30,07,005	..	..	..	..	..	..	..	..	2,30,07,005
Supervision	72,553	..	33,948	1,57,035	20,747	38,332	..	..	..	..	76,232	..	3,98,847
Block/Project Headquarters	1,45,35,587	13,44,487	6,37,115	..	11,26,560	14,39,874	6,93,997	6,04,058	..	9,65,764	1,91,120	4,86,094	2,20,24,656
District Establishment	20,51,083	..	..	..	..	..	..	..	5,39,665	..	..	..	25,90,748
Irrigation	78,236	2,39,847	..	4,30,061	..	55,173	..	75,795	..	98,820	..	58,649	10,36,581

Reclamation . . . . .	..	..	..	2,000	..	19,100	..	..	..	..	..	..	21,100
Education	26,79,587	1,24,166	2,32,863	28,181	..	1,43,731	..	2,56,184	..	83,049	1,37,462	8,570	36,93,793
Social Education	24,48,698	2,14,533	2,51,908	7,665	1,63,973	5,46,600	1,66,104	1,30,199	1,12,355	3,04,362	1,11,545	78,548	45,36,490
Health & Rural Sanitation	29,70,002	6,63,897	6,72,854	69,393	50,478	3,09,596	2,69,207	4,85,358	3,794	9,95,770	1,18,670	93,341	67,02,360
Communication	29,19,802	3,89,441	2,60,082	..	1,46,238	71,622	2,26,821	5,31,842	..	3,71,136	7,305	1,52,524	50,76,813
Rural Arts, Crafts and Industries	2,21,955	..	8,097	1,30,916	..	5,542	..	1	..	..	3,732	5,125	3,75,368
Animal Husbandry and Agricultural Extension	6,90,692	..	1,27,548	22,863	1,58,877	27,848	..	..	..	1,31,137	22,960	1,60,800	13,42,725
Housing	18,36,644	4,84,100	..	..	..	..	..	1,77,160	..	..	12,934	..	25,10,838
Works	7,12,300	..	..	..	..	5,52,216	..	..	6,21,533	..	..	..	18,86,049
Grants to State Governments	3,75,37,544	..	..	..	..	..	..	..	..	..	..	..	3,75,37,544
Grants-in-aid, Contributions, etc. . . . .	..	..	..	..	..	..	..	..	1,11,250	..	..	..	1,11,250
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	7,73,242	..	7,73,242
Suspense	2,26,818	65,748	..	..	..	..	..	..	..	..	..	..	2,92,566
Total	6,89,81,591	35,26,219	22,24,415	2,38,55,119	16,66,873	32,00,634	13,56,129	22,67,597	13,88,597	29,50,038	14,55,222	0,43,651	11,39,17,975
C—Local Developments Works	63,506	..	..	..	..	..	..	..	..	(b) 26,68,136	..	..	27,31,712
Supervision	1,770	..	..	..	..	8,363	..	..	..	..	2,082	..	12,215
District Establishment	2,86,194	..	..	..	6,27,673	32,206	..	..	7,38,217	..	..	..	16,84,295
Project/Block Headquarters	57,620	..	..	..	..	..	..	..	..	..	38,462	..	96,082
Water Supply	1,28,11,453	18,12,665	6,39,588	..	14,33,844	3,26,325	..	5,69,274	..	..	3,25,076	..	1,79,18,255
Improvement of Agriculture	4,36,476	90,088	17,500	..	66,464	..	..	..	..	..	1,21,493	..	7,32,021
Rural Sanitation	31,07,259	11,863	3,11,595	..	24,975	17,120	..	1,38,963	..	..	2,22,963	..	38,34,738
Roads, and Buildings, including Small Bridge and Culverts	2,53,39,679	14,58,599	9,78,414	..	31,00,455	39,45,752	..	4,31,285	..	..	21,24,259	21,19,122	3,94,97,865
Other Miscellaneous Schemes	7,00,422	8,211	1,98,829	1,03,99,768	1,34,666	..	..	..	..	..	..	..	1,14,41,896
<i>Deduct—Amount met from Local Development Works Funds</i>	98,21,756	..	..	..	..	..	..	..	..	..	..	..	98,24,756
Repayment of Capital Expenditure on grants to States	30,61,463	..	..	..	..	..	..	..	..	..	..	..	30,61,463
Total	3,60,41,086	33,81,726	21,45,926	1,03,99,768	53,88,032	43,29,766	..	11,39,522	7,38,217	26,68,136	28,34,335	21,19,122	7,11,85,686
Total expenditure connected with Community Development Projects, etc. (Vote)	23,41,17,169 } (a) 6,944	1,26,01,942	1,14,20,703	4,64,70,086	1,26,03,276	1,28,04,402	43,08,652	50,02,824	34,44,507	1,04,04,388	84,46,948	58,90,309	36,75,15,203 } (a) 6,944

(a) Represents expenditure met from Contingency Fund.

(b) Details under various minor heads are not available. The Government of Rajasthan has decided to adopt the sub-major head "Local Development Works" as the unit of appropriation.

No. 91—ACCOUNT of TRANSFERS to/from the REVENUE ACCOUNT from to the REVENUE RESERVE FUND during the year ending 31st March, 1956.

RECEIPTS	Rs.	EXPENDITURE	Rs.
Transfers from the Fund—		Transfers to the Fund—	
Government of Bihar	(a) 2,50,00,000	Government of Madhya Pradesh	(a) 63,90,307
Government of Madhya Pradesh	(a) 2,46,43,269		
Total	4,96,43,269	Total (Voted)	63,90,307

(a) Corresponding adjustments are included in Account No. 108.

No. 91-A—ACCOUNT of RECEIPTS connected with CIVIL DEFENCE for the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS				Total
		Government of Bihar	Government of Bombay	Government of Madras	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous	6,80,000	463	419	..	..	6,80,882
<i>Deduct—Refunds</i> . . . . .	..	..	3,703	..	197	3,900
Total Receipts	6,80,000	463	—3,284	..	—197	6,76,982

No. 91-B—ACCOUNT of EXPENDITURE connected with CIVIL DEFENCE during the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS				Total
		Government of Bihar	Government of Bombay	Government of Madras	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Air Raid Precautions	753	..	..	753
Miscellaneous	275	15,502	15,777
Motor Spirit and Tyre Rationing Schemes	..	182	38	..	..	220
Expenditure in connection with Regis- tration of Foreigners' Act, 1939	72,902	..	..	72,902
Expenditure in connection with exa- mination of activities of Foreigners	..	—789	28,496	..	..	27,707
Maintenance charges of Detenues	..	2,026	..	..	..	2,026
Expenditure connected with War In- juries Scheme	1,06,025	..	..	..	..	1,06,025
Repayment to Contingency Fund	2,070	..	..	2,070
<i>Deduct</i> —Share paid by the Central Government	94,900	..	6,002	1,00,902
Total (Voted)	1,06,025	1,419	9,359	275	9,500	1,26,578

91-C—ACCOUNT of RECEIPTS connected with the PRE-PARTITION RECEIPTS for the year ended 31st March, 1956.

	Central G overnment	STATE GOVERNMENTS			Total
		Government of Assam	Government of Punjab	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.
State Excise Duties . . . . .	..	86,520	..	..	86,520
Irrigation, Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept . . . . .	..	..	30,265	..	30,265
Lighthouses and Lightships	1,500	..	..	..	1,500
Industries and Supplies	28,650	..	100	..	28,750
Miscellaneous Departments	341	..	..	..	341
Civil Works	4,096	..	78	..	4,174
Miscellaneous	1,08,252	..	16,286	..	1,24,538
Posts and Telegraphs	94,874	..	..	..	94,874
	1,22,037	..	..	..	1,22,037
Undisbursed amount of claims passed by the Applica- tion Committee . . . . .	..	..	..	1,233	1,233
Total	3,59,750	86,520	46,729	1,233	4,94,232

No. 91-D—ACCOUNT of EXPENDITURE connected with PRE-PARTITION PAYMENTS made during the year ended 31st March, 1956.

	Central Government	STATE GOVERNMENTS			Total
		Government of Assam	Government of Punjab	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.
Customs	13,502	..	..	..	13,502
Union Excise Duties	10,408	..	..	..	10,408
Taxes on Income other than Corporation Tax and Estate Duty	807	..	..	..	807
Land Revenue . . . . .	..	..	1,320	..	1,320
State Excise Duties . . . . .	..	..	1,109	..	1,109
Stamp	667	..	232	..	899
Forest . . . . .	..	1,05,187	91	..	1,05,278
Other Revenue Expenditure financed from Ordinary Revenues . . . . .	..	..	365	..	365
Interest on Debt and Other Obligations	2,10,224	..	..	..	2,10,224
General Administration	2,343	..	4,454	..	6,797
Audit	252	..	..	..	252
Administration of Justice	993	..	..	..	993
Jails and Convict Settlements	572	..	..	..	572
Police	473	..	1,433	..	1,906
Lighthouses and Lightships	186	..	..	..	186
Tribal Areas	22,430	..	..	..	22,430
External Affairs	1,27,425	..	..	..	1,27,425
Scientific Departments	1,634	..	..	..	1,634
Education . . . . .	..	..	41	..	41
Medical	26,939	..	..	..	26,939
Public Health . . . . .	..	924	97	..	1,021
Agriculture	572	..	..	..	572
Industries and Supplies	20,95,190	..	..	..	20,95,190
Aviation	2,131	..	..	..	2,131
Broadcasting	921	..	..	..	921
Currency	50	..	..	..	50
Mint	11	..	..	..	11
Civil Works	2,75,825	3,376	32	..	2,79,233
Stationery and Printing	57,078	..	431	..	57,509
Miscellaneous	2,30,127	..	..	..	2,30,127
Carried over	30,80,760	1,09,487	9,605	..	31,99,852

No. 91-D—ACCOUNT of EXPENDITURE connected with PRE-PARTITION PAYMENTS made during the year ended
31st March, 1956—concl'd.

	Central Government	STATE GOVERNMENTS			Total
		Government of Assam	Government of Punjab	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	30,80,760	1,09,487	9,605	..	31,99,852
Defence Services	39,36,221	..	..	..	39,36,221
Posts and Telegraphs (Working Expenses)	27,726	..	..	..	27,726
Railways (Working Expenses)	4,83,657	..	..	..	4,83,657
Claims passed by the Application Committee	..	..	..	16,23,192	16,23,192
Charges in England—					
Forest	1,649	..	..	..	1,649
General Administration	20,354	..	..	..	20,354
Medical	1,988	..	..	..	1,988
Defence Services	33,185	..	..	..	33,185
Railways	89,403	..	..	..	89,403
Miscellaneous	1,70,685	..	..	..	1,70,685
Total	78,45,628	1,09,487	9,605	16,23,192	95,87,912
Charged	25,07,305	..	..	..	25,07,305
Voted	53,38,323	1,09,487	9,605	16,23,192	70,80,607

No. 91-E—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1955-56

	Expenditure during the year	Expenditure to end of the year (A) (B)		Expenditure during the year	Expenditure to end of the year (A) (B)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
(1) Scheme for the purchase of Food-Grains— Purchases of the Ministry of Food			Brought forward	—11,68,112	20,04,68,775
Purchases in India	..	14,78,66,58,759	(8) Purchase of Reserve Stores by the Ministry of Works, Housing and Supply.		
Purchases in Other Countries	..		Purchases in India	1,50,027	—8,91,97,242
Deduct—Receipts and Recoveries on Capital Account	..	14,60,03,29,931	Purchases in England	..	
Net Expenditure	..	18,63,28,828	Deduct—Receipts and Recoveries on Capital Account	7,02,996	
(2) Scheme for Reserve Stock of Coal—			Net Expenditure	—5,52,969	—8,91,97,242
Reserve stocks of coal at Collieries	13,803	52,89,571	(9) Purchase of Machine Tools—		
Deduct—Receipts and Recoveries on Capital Account	53,456	49,14,671	Purchases in India	23,174	8,20,04,689
Net Expenditure	—39,653	3,74,900	Purchases in Other Countries	..	
(3) Scheme for the Production and Supply of Coal—			Deduct—Receipts and Recoveries on Capital Account	28,587	8,72,66,210
Purchases in India	5,657	4,88,39,937	Net Expenditure	—5,413	—52,61,521
Purchases in Other Countries	..		(10) Purchase of Food-stuffs by Local Administrations—		
Deduct—Receipts and Recoveries on Capital Account	10,47,171	2,90,37,802	Gross Expenditure	48,01,70,298	—8,98,34,890
Net Expenditure	—10,41,514	1,98,02,135	Deduct—Receipts and Recoveries on Capital Account	60,10,49,577	
(4) Scheme for the purchase and construction of Lighters—			Net Expenditure	—12,08,79,279	(D)—8,98,34,890
Construction of Lighters	..	51,10,618	(11) Cinchona Cultivation	3,79,311	1,06,20,326
Purchase of Lighters	..	16,01,849	(12) Scheme for Chartering and Running of Steamers for Coastal Trade	..	18,97,492
Deduct—Receipts and Recoveries on Capital Account	2,63,233		21,55,487	Deduct—Receipts and Recoveries on Capital Account	..	24,21,848
Deduct—Share of the cost debited to Her Majesty's Government	..	—1,05,976	Net Expenditure	..	—5,21,356
Profit and loss on the operation of Lighters	..	12,47,306	(13) Scheme for the Purchase and Distribution of Cloth—		
Net Expenditure	—2,63,233		(a) Standard Cloth (Suspense)	3,92,488	79,07,441
(5) Acquisition of Frustrated Cargoes—			(b) Imported Cloth	..	
Purchases in India	1,76,288	2,46,22,435	(c) Supply of Cloth and Yarn to Pakistan	..	
Purchases in Other Countries	..	(F) 2,76,26,585	Deduct—Receipts and Recoveries on Capital Account	5,307	
Deduct—Receipts and Recoveries on Capital Account	..		Net Expenditure	3,87,181	79,07,441
Net Expenditure	1,76,288	—30,04,150	(14) Purchase of Woollen Goods—		
(6) Purchase of Rubber—			Purchases in India	..	8,39,94,177
Purchases in India	..	9,76,75,633	Gross expenditure	..	
Purchases in Other Countries	..		10,18,15,062	Deduct—Receipts and Recoveries on Capital Account	..	9,89,84,042
Deduct—Receipts and Recoveries on Capital Account	..	—41,39,429	Net Expenditure	..	—1,49,89,865
(7) Purchase of machinery for Mica Miners—			(15) Scheme for purchase of Wattle Bark—		
Purchases in India	..	29,12,524	Purchases in India	..	39,66,711
Purchases in Other Countries	..		30,53,339	Purchases in England	
Deduct—Receipts and Recoveries on Capital Account	..	— 1,40,815	Deduct—Receipts and recoveries on Capital Account	..	38,33,455
Net Expenditure	..		Net Expenditure	..	1,33,416
Carried over	—11,68,112	20,04,68,775	Carried over	—12,18,39,281	1,93,22,054

NOTE—For footnotes see page 566.

M. and MM.—Extraordinary Items.

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1955-56
—contd.

	Expenditure	Expenditure		Expenditure	Expenditure
	during the year	to end of the year		during the year	to end of the year
	(A)	(B)		(A)	(B)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	—12,18,39,281	1,93,22,054	Brought forward	—12,48,72,629	—5,85,37,192
(16) Scheme for Supply of Essential Commodities—			(24) Purchase of Paper—		
Cost of commodities . . . . .	..	} 4,66,339	Purchases in India	4,53,300	} 2,23,83,584
Advances . . . . .	..		Purchases in England . . . . .	..
Suspense . . . . .	..		Deduct—Receipts and Recoveries on Capital Account . . . . .	..	2,16,02,024
Deduct—Receipts and Recoveries on Capital Account	8,090		Net Expenditure	(a) 4,53,300	7,81,560
Deduct—Amount met from Revenue . . . . .	..		(25) Air Raid Precaution Equipment purchased centrally . . . . .	..	3,54,83,484
Net Expenditure	—8,090	4,66,339	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	3,43,71,210
(17) Scheme for the purchase of Electrical Generating Plant—			Net Expenditure . . . . .	..	11,12,274
Gross Expenditure	19,018	} —38,82,091	(26) Purchase of Agricultural and Dairy Machinery	—79,318	} 37,38,856
Deduct—Receipts and Recoveries on Capital Account	1,29,895		Deduct—Receipts and Recoveries on Capital Account	3,77,021	
Net Expenditure	—1,10,877	—38,82,091	Net Expenditure	—4,56,339	37,38,856
(18) Medical Stores Depots and Factories—			(27) Scheme for the Consumer and other Stores in Andamans—		
Gross Expenditure	1,40,02,822	} 7,70,273	Gross expenditure	7,94,642	1,39,95,551
Deduct—Receipts and Recoveries on Capital Account	1,68,97,609		Deduct—Receipts and Recoveries on Capital Account	6,39,550	1,47,28,832
Net Expenditure	—28,94,787	7,70,273	Net Expenditure	1,55,092	—7,33,281
(19) Civil Transport . . . . .	..	16,45,21,671	(28) Cultivable Land Reclamation Scheme—	1,03,36,370	C) 13,72,79,954
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	19,42,33,072	Deduct—Receipts and Recoveries on Capital Account	3,51,18,081	11,48,12,012
Net Expenditure . . . . .	..	—2,97,11,401	Net Expenditure	—2,47,81,711	2,24,67,942
(20) Cost of Consumers Goods imported on Government Account—			(29) Scheme for Mechanical Cultivation of Land—		
Purchases in India	52,613	} 3,50,82,144	Gross Expenditure . . . . .	..	18,40,878
Purchases in England . . . . .	..		Deduct—Receipts and Recoveries on Capital Account . . . . .	..	28,75,551
Deduct—Receipts and Recoveries on Capital Account	—140	3,28,79,435	Net Expenditure . . . . .	..	—10,34,676
Net Expenditure	52,753	22,02,709	(30) Purchase of Stores and Reserve Stock of Equipment for training of Demobilized Service Personnel—		
(21) Purchase of Fertilisers—			Gross Expenditure . . . . .	..	23,93,741
Gross Expenditure . . . . .	..	} —6,19,37,181	Deduct—Receipt and Recoveries on Capital Account . . . . .	..	15,19,797
Deduct—Receipts and Recoveries on Capital Account . . . . .	..		Net Expenditure . . . . .	..	8,43,744
Net Expenditure . . . . .	..	—6,19,37,181	(31) Import of Sugar—		
(22) Purchase of Quinine and Quinine Substitutes	1,13,915	} 43,15,042	Gross Expenditure	14,80,76,729	1,03,61,72,368
Deduct—Receipts and Recoveries on Capital Account	2,42,042		Deduct—Receipts and Recoveries on Capital Account	30,08,39,175	1,04,50,20,959
Net Expenditure	—1,28,127	43,15,042	Net Expenditure	—15,27,62,446	—88,48,591
(23) Purchase of Colliery Stores—			Carried over	—30,22,64,733	—5,02,09,364
Purchases in India	3,243	} 74,63,152			
Purchases in England . . . . .	..		Deduct—Receipts and Recoveries on Capital Account	—82,537	75,46,088
Deduct—Receipts and Recoveries on Capital Account	—82,537	75,46,088	Net Expenditure	55,780	—82,936
Net Expenditure	55,780	—82,936	Carried over	—12,48,72,629	—6,85,37,192

(a) Includes Rs. 4,50,000 charged expenditure.

NOTE—For footnotes see page 546.

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1955-56—contd.

	Expenditure during the year	Expenditure to end of the year (A) (B)		Expenditure during the year	Expenditure to end of the year (A) (B)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	—30,22,64,733	—5,02,09,364	Brought forward	—31,87,52,290	—7,09,82,162
(32) Penicillin Schemes—			(b) Soil Fertility and Fertilizers use		
Expenditure in India	..	66,89,238	Gross Expenditure	2,94,997	6,07,29,987
Expenditure in Other Countries	..		Deduct—Receipts and Recoveries on Capital Account	2,94,284	64,02,564
Deduct—Receipts and Recoveries on Capital Account	..	70,63,609	Net Expenditure	713	5,43,27,423
Net Expenditure	..	—3,74,371	(c) Community Development Programme—		
(33) Road Rollers Bulk procurement Scheme—			Gross Expenditure	99,12,473	3,61,26,862
Gross Expenditure	..	19,79,619	Deduct—Receipts and Recoveries on Capital Account	1,10,34,655	3,65,73,348
Deduct—Receipts and Recoveries on Capital Account	37,863	18,92,349	Net Expenditure	—11,22,182	—1,46,486
Net Expenditure	—37,863	87,270	(d) National Malaria Control Programme—		
(34) Purchase and Distribution of Fertilizers in Part C States—			Gross Expenditure	2,36,42,789	7,25,30,784
Gross Expenditure	17,05,47,371	—1,06,12,287	Deduct—Receipts and Recoveries on Capital Account	2,27,57,414	7,01,81,727
Deduct—Receipts and Recoveries on Capital Account	18,22,00,382		Net Expenditure	8,85,375	23,49,057
Net Expenditure	—1,16,53,011	—1,06,12,287	(e) Forest Research and Desert Afforestation—		
(35) Purchase of Reserve Stock of Hay in Kutch—			Gross Expenditure	52,106	5,48,590
Gross Expenditure	..	2,21,640	Deduct—Receipts and Recoveries on Capital Account	52,106	5,48,590
Deduct—Receipts and Recoveries on Capital Account	..	18,948	Net Expenditure	..	..
Net Expenditure	..	2,02,692	(f) River Valley and Irrigation Project—		
(36) Import of Steel—			Gross Expenditure	1,54,39,700	3,98,39,700
Gross Expenditure	8,78,742	16,24,30,628	Deduct—Receipts and Recoveries on Capital Account	1,32,39,700	3,76,39,700
Deduct—Receipts and Recoveries on Capital Account	56,76,142	17,25,07,447	Net Expenditure	22,00,000	22,00,000
Net Expenditure	—47,97,400	—1,00,76,819	(g) Import of Iron and Steel—		
(37) Material and Equipment under Technical Co-operation Aid Programme—			Gross Expenditure	8,39,54,021	20,34,23,821
(a) Locust Control—			Deduct—Receipts and Recoveries on Capital Account	10,04,77,019	15,60,04,532
Gross Expenditure	2,47,069	21,46,994	Loss on disposal of material and equipment transferred to Special Development Fund	..	—74,04,089
Deduct—Receipts and Recoveries on Capital Account	2,46,352	21,46,277	Loss to be met from the Iron and Steel Equalisation Fund	..	—40,01,157
Net Expenditure	717	717	Net Expenditure	—1,65,23,058	3,60,14,043
Carried over	—31,87,52,290	—7,09,82,162	(h) Import of Fertilizers—		
			Gross Expenditure	2,87,15,866	3,94,32,489
			Deduct—Receipts and Recoveries on Capital Account	53,04,455	1,19,28,236
			Net Expenditure	2,34,11,411	2,75,04,253
			Carried over	—30,99,00,031	5,09,66,128

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1955-56—contd.

	Expenditure during the year	Expenditure to end of the year (A) (B)		Expenditure during the year	Expenditure to end of the year (A) (B)
CENTRAL GOVERNMENT	Rs.	Rs.	CENTRAL GOVERNMENT	Rs.	Rs.
Brought forward	30,99,00,031	5,09,66,182	Brought forward	30,87,18,202	5,89,04,181
(i) Village Workers Training Programme—			(r) Control of Filariasis—		
Gross Expenditure	5,72,674	9,43,874	Gross Expenditure	14,48,244	14,48,244
Deduct—Receipts and Recoveries on Capital Account	5,56,862	9,00,602	Deduct—Receipts and Recoveries on Capital Account	13,20,982	13,20,982
Net Expenditure	15,812	43,272	Net Expenditure	1,27,262	1,27,262
(j) Expansion and Modernisation of Marine Fisheries—			(s) National Water Supply and Sanitation Programme—		
Gross Expenditure	57,24,472	80,12,849	Gross Expenditure	77,62,891	77,62,891
Deduct—Receipts and Recoveries on Capital Account	67,09,787	74,97,072	Deduct—Receipts and Recoveries on Capital Account	76,83,172	76,83,171
Net Expenditure	-9,85,315	5,15,777	Net Expenditure	79,719	79,719
(k) Assistance to Medical Colleges and Allied Institutions—			(t) Establishment of a Central Labour Institution—		
Gross Expenditure	3,77,371	3,97,871	Gross Expenditure	1,65,568	1,65,568
Deduct—Receipts and Recoveries on Capital Account	3,59,289	3,79,789	Deduct—Receipts and Recoveries on Capital Account	1,65,568	1,65,568
Net Expenditure	18,082	18,082	Net Expenditure	..	..
(l) Ground Water Irrigation			(u) Assistance to Agricultural Research Education and Extension Organisation—		
Gross Expenditure	3,76,79,527	7,12,11,179	Gross Expenditure	16,238	16,238
Deduct—Receipts and Recoveries on Capital Account	3,57,34,997	6,40,58,803	Deduct—Receipts and Recoveries on Capital Account	16,238	16,238
Net Expenditure	19,44,530	71,52,376	Net Expenditure	..	..
(m) Development and Demonstration on Improved Methods of Low Cost Housing Construction—			(v) Expansion of Aviation Ground Facilities—		
Gross Expenditure	1,88,720	2,08,553	Gross Expenditure	10,92,000	10,92,000
Deduct—Receipts and Recoveries on Capital Account	..	..	Deduct—Receipts and Recoveries on Capital Account	10,92,000	10,92,000
Net Expenditure	1,88,720	2,08,553	Net Expenditure	..	..
(n) Council of Scientific and Industrial Research—			(w) Construction, Equipment, Operations, Mechanics—Technical Training Centre—		
Gross Expenditure	2,99,205	5,55,205	Gross Expenditure	14,16,819	14,16,819
Deduct—Receipts and Recoveries on Capital Account	2,99,205	5,55,205	Deduct—Receipts and Recoveries on Capital Account	14,16,819	14,16,819
Net Expenditure	..	..	Net Expenditure	..	..
(o) Government of India Presses			(38) Material and Equipment received under Colombo Plan—		
Gross Expenditure	8,68,896	8,68,896	(a) Raw Material for Indian Railways—		
Deduct—Receipts and Recoveries on Capital Account	8,68,896	8,68,896	Gross Expenditure	59,25,377	1,48,11,286
Net Expenditure	..	..	Deduct—Receipts and Recoveries on Capital Account	36,12,472	1,12,25,500
(p) Modern Storage of Foodgrains—			Net Expenditure	23,12,905	35,86,786
Gross Expenditure	56,44,470	56,44,470	(b) Locust Control—		
Deduct—Receipts and Recoveries on Capital Account	56,44,470	56,44,470	Gross Expenditure	3,41,020	3,45,712
Net Expenditure	..	..	Deduct—Receipts and Recoveries on Capital Account	3,41,020	3,41,020
(q) Exploratory Lignite Excavation—			Net Expenditure	..	4,692
Gross Expenditure	6,17,000	6,17,000	Carried over	-30,61,98,316	6,27,01,647
Deduct—Receipts and Recoveries on Capital Account	6,17,000	6,17,000			
Net Expenditure	..	..	
Carried over	-30,87,18,202	5,89,04,188			

No. 91-E—ACCOUNT OF CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING during and to end of the year 1955-56—*contd.*

	Expenditure during the year	Expenditure to end of the year (A) (B)		Expenditure during the year	Expenditure to end of the year (A) (B)
CENTRAL GOVERNMENT	Rs.	Rs.	CENTRAL GOVERNMENT	Rs.	Rs.
Brought forward . . .	—30,81,98,316	6,27,01,647	Brought forward . . .	—29,79,58,562	5,92,17,402
(c) Locomotive Boiler—					
Gross Expenditure . . .	7,30,81,960	8,24,91,960	(40) Indo-Norwegian Assistance Programme—		
Deduct—Receipts and Recoveries on Capital Account . . .	7,30,81,960	8,24,91,960	Fisheries Project—		
Net Expenditure . . .	..	..	Gross Expenditure . . .	13,61,788	27,74,318
(d) River Valley Project—			Deduct—Receipts and Recoveries on Capital Account . . .	13,61,788	27,74,318
Gross Expenditure . . .	78,65,400	2,02,45,400	Net Expenditure . . .	..	..
Deduct—Receipts and Recoveries on Capital Account . . .	64,55,000	1,88,35,000	(41) Purchase and Sale of Cotton with a view to maintain Floor Prices—		
Net Expenditure . . .	14,10,400	14,10,400	Gross Expenditure . . .	..	18,525
(e) Water and Power Research Station—			Deduct—Receipts and Recoveries on Capital Account . . .	..	..
Gross Expenditure . . .	42,797	47,397	Net Expenditure . . .	..	18,525
Deduct—Receipts and Recoveries on Capital Account . . .	42,797	47,397	(42) Scheme for Export of Coal and Coke—		
Net Expenditure . . .	..	..	Gross Expenditure . . .	..	1,81,90,306
(f) United Kingdom Equipment for Vallabhai Patel Chest Institute—			Deduct—Receipts and Recoveries on Capital Account . . .	..	2,42,85,450
Gross Expenditure . . .	1,58,456	1,58,456	Net Expenditure . . .	..	—60,95,144
Deduct—Receipts and Recoveries on Capital Account . . .	1,58,456	1,58,456	(43) Scheme for Purchase and Sale of Strip Mining Machinery—		
Net Expenditure . . .	..	..	Gross Expenditure . . .	27,00,000	27,00,000
(g) Central Rice Research Institute—			Deduct—Receipts and Recoveries on Capital Account . . .	5,71,428	5,71,428
Gross Expenditure . . .	..	59,441	Net Expenditure . . .	21,28,572	21,28,572
Deduct—Receipts and Recoveries on Capital Account . . .	59,441	59,441	(44) Training of Craftsmen—		
Net Expenditure . . .	—59,441	..	Gross Expenditure . . .	33,552	33,552
(h) Bombay Transport—			Deduct—Receipts and Recoveries on Capital Account . . .	17,806	17,806
Gross Expenditure . . .	..	2,00,00,000	Net Expenditure . . .	15,746	15,746
Deduct—Receipts and Recoveries on Capital Account . . .	..	2,00,00,000	(45) Purchase of Reserve Stock of equipment for the training of craftsmen—		
Net Expenditure . . .	..	..	Gross Expenditure . . .	5,42,463	5,42,463
(i) Council of Scientific and Industrial Research—			Deduct—Receipts and Recoveries on Capital Account . . .	6,09,329	6,09,329
Gross Expenditure . . .	1,48,456	2,21,456	Net Expenditure . . .	—66,866	—66,866
Deduct—Receipts and Recoveries on Capital Account . . .	1,48,456	2,21,456	(39) Sale of Indigenous Sugar—		
Net Expenditure . . .	..	..	Gross Expenditure . . .	75,35,445	2,22,14,997
(39) Sale of Indigenous Sugar—			Deduct—Receipts and Recoveries on Capital Account . . .	6,46,650	2,71,09,642
Gross Expenditure . . .	75,35,445	2,22,14,997	Net Expenditure . . .	68,88,795	—48,94,645
Deduct—Receipts and Recoveries on Capital Account . . .	6,46,650	2,71,09,642	Carried over . . .	—29,79,58,562	5,92,17,402
Net Expenditure . . .	68,88,795	—48,94,645	Carried over . . .	—29,79,58,562	5,92,17,402

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1955-56—concl'd.

	Expenditure during the year		Expenditure to end of the year			Expenditure during the year		Expenditure to end of the year	
	Rs.	(A)	(B)	Rs.		Rs.	(A)	(B)	
CENTRAL GOVERNMENT					STATE GOVERNMENTS				
Brought forward	—29,58,81,110		5,52,18,235		Brought forward	1,525		1,525	
(46) Material and Equipment received under Colombo Plan—					GOVERNMENT OF BHOPAL				
Indian Dairy Research Scheme—					(a) Purchase of Food Grains—				
Gross Expenditure	47,770		47,770		Gross Expenditure	..		7,66,067	
Deduct—Receipts and Recoveries on Capital Account	47,770		47,770		Deduct—Receipts and Recoveries on Capital Account	3,68,758			
Net Expenditure	..		..		Net Expenditure	—3,68,758		7,66,067	
(47) Material and Equipment under Technical Co-operation Aid Programme—					(b) Purchase and Sale of P.O.L. by Bhopal Tractor Organisation.	3,94,327		3,94,327	
Railway Rehabilitation—					Deduct—Receipts and Recoveries on Capital Account	2,83,529		2,83,529	
Gross Expenditure	7,46,26,849		7,46,26,849		Net Expenditure	1,10,798		1,10,798	
Deduct—Receipts and Recoveries on Capital Account	7,46,26,849		7,46,26,849		Total Government of Bhopal	—2,57,960		8,76,865	
Net Expenditure	..		..		GOVERNMENT OF VINDHYA PRADESH				
Loss or Gain by Exchange	882		1,715		Purchase of Food Grains by Local Administration—			8,50,797	
Total Central Government	—29,58,80,228		5,52,19,950		Gross Expenditure	..		1,66,767	
Charged	4,50,000				Deduct—Receipts and Recoveries on Capital Account	..			
Voted	—29,54,30,228				Net Expenditure	..		(D) 6,84,030	
STATE GOVERNMENTS					Total State Governments	—2,56,435		(E) 15,62,420	
GOVERNMENT OF AJMER					Total Capital Outlay on Schemes of Government Trading.	—29,61,36,663		5,68,19,312	
(a) Expenditure on the purchase of Food Grains.	1,325		1,325		Charged	4,50,000			
(b) Expenditure on the construction of Godowns.	200		200		Voted	—29,56,86,663			
Total Government of Ajmer	1,525		1,525						
Carried over	1,525		1,525						

(A) Pending closing of the 1947-48 (Pre-Partition) Accounts, the Capital Expenditure was carried forward in the 1947-48 (Post-Partition) Accounts provisionally in the following manner:—

(1) In the case of schemes operating exclusively in areas now in India, entirely.

(2) In the case of schemes operating in both the areas now forming India and Pakistan, (a) on the basis of value of stock, or/and outstanding assets and liabilities in India where this could be determined and (b) 82½ per cent of the progressive expenditure upto 14th August, 1947 in cases where these are not known; and

(3) In cases where the information as to whether the scheme was operating in both the areas now forming India and Pakistan is not available, 82½ per cent of the progressive expenditure upto 14th August, 1947.

(B) In respect of schemes Nos. 9 and 25 the progressive capital expenditure is still provisional pending the determination of the expenditure to be brought forward on 15th August, 1957.

(C) The progressive figure for Gross Expenditure has been increased by Rs. 44,50,000 on a proforma basis without financial adjustment.

(D) Rs. 5,51,316 representing amount pertaining to Vindhya Pradesh previously met from the Consolidated Fund of India transferred proforma to that State.

(E) Rs. (—) 1,14,127 representing expenditure pertaining to Himachal Pradesh as at the end of the year 1954-55 transferred proforma to the head "85-A—Capital Outlay on State Schemes for Government Trading" during the year 1955-56. See also footnote (C) below Account No. 91E of the Combined Finance and Revenue Accounts for the year 1954-55.

(F) The progressive figure for Deduct—Receipts and Recoveries has been increased by Rs. 36,942 on a proforma basis without financial adjustment.

No. 91-F—ACCOUNT of CAPITAL OUTLAY on GRANTS to STATE GOVERNMENTS for DEVELOPMENT during and to end of the year 1955-56.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Grants for Industrial Housing	1,83,51,300	3,40,78,316
Grants for Development Schemes . . . . .	..	52,80,76,001
Grants to State Governments	11,99,79,352	(a)24,89,31,787
Grants for Grow More Food Schemes . . . . .	..	12,52,32,196
Deduct—Receipts and Recoveries on Capital Accounts . . . . .	..	37,89,300
Deduct—Amount met from Special Development Fund	76,38,826	76,38,826
Deduct—Amount met from Revenue Fund	68,72,865	68,72,865
Total (Voted)	12,38,18,961	(a) 91,80,17,311

(a) The total expenditure of Rs. 4,15,61,240 (Rs. 46,48,702 for 1954-55 and Rs. 3,69,12,538 for 1955-56) on Construction and Development of State Roads of Economic or Inter-State Importance adjusted under the major head "81—Capital Outlay on Civil Works" is transferred to the major head "88—Grants for Development" without financial adjustments. See footnote (e) below Account No. 74 on page 431.

No. 91-G—ACCOUNT of PAYMENTS to PAKISTAN for UNIQUE INSTITUTIONS during and to end of the year 1955-56.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Payments to the Government of Pakistan for setting up Unique Institutions	2,47,26,000
Total (Voted)	..	2,47,26,000

Section N—Public Debt.

Public Debt of the Central Government

The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent Debt and (b) Floating Debt. "Permanent Debt" covers all such debt raised by Government in the open market as, at the time when it is raised, has a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as Treasury Bills and Ways and Means Advances from the Reserve Bank of India with a currency of not more than twelve months.

2. The Public Debt of the Central Government consists of rupee loans raised in India, sterling loans raised in England and the dollar loans *viz* (i) Loans from the International Bank for Reconstruction and Development (ii) Loans from the U.S.A. for the purchase of American wheat and (iii) Development Assistance Loan from the U.S.A. At the end of 1955-56 the rupee loans bearing interest amounted in round figures to Rs. 23,18 crores and the sterling loans to £17 million, and the dollar Loans to Rs. 1,11 crores or to a total interest bearing debt of Rs. 24,52 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £1,488,187 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities, which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. The liability for Railway Annuities is, however, included here only for technical reasons as it has been funded by a lump payment to the U.K. Government which have undertaken to make available to the Government of India the amount required to meet the instalments as and when they fall due. The balance of rupee debt not bearing interest amounting to Rs. 11,90,00,958 represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also met from

Revenue. Similarly, the balance of ₹22,297 under the debt not bearing interest in England represents the balance of India 4½ per cent Stock, 1950-55, India 3½ per cent Stock, 1931 and India 3 per cent Stock, 1948, which remained unclaimed on 31st March, 1956. There is besides a balance of rupee debt amounting to Rs. 31,99,563, which is interest free.

Public Debt of State Governments

3. The Public Debt of the State Governments is divided in the accounts into three classes, I—Permanent Debt, II—Floating Debt and III—Loans from the Central Government. The terms "Permanent Debt" and "Floating Debt" have already been explained in paragraph 1 above. Under the provisions of Article 293 of the Constitution of India and the entry "Public Debt of the State" included as item 43 in List II—State List in the Seventh Schedule to the Constitution, the State Governments have powers to raise loans in the open market within the territory of India, subject to the consent of the Government of India if there is still outstanding any part of a loan made to the State by the Government of India or by its predecessor Government or in respect of which a guarantee has been given by the Government of India or by its predecessor Government.

Loans granted by the Government of India to the State Governments under Article 293 (2) of the Constitution of India and under the Part C States (Amendment) Act, 1954, are recorded under the Head "III—Loans from the Central Government". The balances of the liabilities of the Provincial (now State) Governments to the Provincial Loans Fund on 31st March, 1937, which were not cancelled under the scheme for the decentralisation of balances and the cancellation and consolidation of debt on the introduction of Provincial Autonomy, as well as advances made by the Central Government to certain Provincial Governments direct during the year 1936-37, were transferred to this head on 1st April, 1937.

4. The balances shown in Account Nos. 92 and 92-A exhibit the ultimate liability of Government as represented by the nominal value of outstanding debt.

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year, ended 31st March 1956 and the Amount of DEBT at the commencement and close of the year.

	Amount, 1st April, 1955	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA							
PERMANENT DEBT							
LOANS BEARING INTEREST							
4½ per cent Loan, 1958—68	5,85,19,500	..	..	5,85,19,500	..	..	5,85,19,500
4 per cent Loan, 1960—70	63,30,26,300	..	..	63,30,26,300	..	..	63,30,26,300
permanent Debt of India—							
Carried over	69,15,45,800	..	..	69,15,45,800	..	..	69,15,45,800

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year, ended 31st March, 1956 and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April, 1955	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA—<i>contd.</i>							
PERMANENT DEBT—<i>contd.</i>							
LOANS BEARING INTEREST—<i>contd.</i>							
Brought forward	69,15,45,800	..	..	69,15,45,800	..	..	69,15,45,800
3½ per cent National Plan Loan, 1964	1,58,12,83,400	..	..	1,58,12,83,400	..	..	1,58,12,83,400
3½ per cent National Plan Bonds, 1961	75,28,99,700	..	..	75,28,99,700	..	..	75,28,99,700
3½ per cent National Plan Bonds, 1965	..	1,03,67,91,600	..	1,03,67,91,600	..	..	1,03,67,91,600
3 per cent Loan, 1896-97	8,93,34,600	..	..	8,93,34,600	..	..	8,93,34,600
3 per cent Loan, 1964	30,33,10,400	..	..	30,33,10,400	..	..	30,33,10,400
3 per cent Loan, 1963-65	1,16,17,46,100	..	..	1,16,17,46,100	..	..	1,16,17,46,100
3 per cent Victory Loan, 1957	1,14,06,89,400	..	..	1,14,06,89,400	..	..	1,14,06,89,400
3 per cent Loan, 1958	50,35,63,300	..	..	50,35,63,300	..	..	50,35,63,300
3 per cent Second Victory Loan, 1959-61	1,13,65,63,800	..	..	1,13,65,63,800	..	..	1,13,65,63,800
3 per cent Funding Loan, 1966-68	1,10,11,78,000	..	..	1,10,11,78,000	..	..	1,10,11,78,000
3 per cent First Development Loan, 1970-75	1,15,05,83,200	..	..	1,15,05,83,200	..	..	1,15,05,83,200
3 per cent Conversion Loan, 1946	(b) 2,48,91,59,169	..	..	2,48,91,59,169	3,221	..	2,48,91,55,948
3 per cent Bhopal Loan, 1966-76	(a) 1,21,73,200	..	..	1,21,73,200	..	..	1,21,73,200
2½ per cent Loan, 1960	45,63,06,800	..	..	45,63,06,800	..	..	45,63,06,800
2½ per cent Loan, 1962	75,86,72,300	..	..	75,86,72,300	..	..	75,86,72,300
2½ per cent Loan, 1976	14,77,48,000	..	..	14,77,48,000	..	..	14,77,48,000
2½ per cent Loan, 1961	57,00,68,700	..	..	57,00,68,700	..	..	57,00,68,700
2½ per cent Bhopal War Bonds, 1957	26,24,600	..	..	26,24,600	..	..	26,24,600
15 years Annuity Certificates	54,63,342	45,25,500	..	99,88,842	3,76,260	..	96,12,582
TOTAL LOANS BEARING INTEREST	14,05,49,13,811	1,04,13,17,100	..	15,09,62,30,911	3,79,481	..	15,09,58,51,430
LOANS NOT BEARING INTEREST							
6½ per cent Treasury Bonds, 1935	89,500	..	..	89,500	89,500	..	..
5½ per cent Loan 1938-40	20,000	..	..	20,000	..	..	20,000
4½ per cent Loan, 1955-60	9,05,63,700	..	..	9,05,63,700	8,34,67,800	..	70,95,900
3½ per cent Loan, 1842-43	16,00,600	..	..	16,00,600	79,500	..	15,21,100
3½ per cent Loan, 1954-59	1,02,93,900	..	..	1,02,93,900	2,92,500	..	1,00,01,400
3½ per cent Loan, 1854-55	18,42,247	..	..	18,42,247	88,797	..	17,53,450
3½ per cent Loan, 1865	24,52,650	..	..	24,52,650	2,15,000	..	22,37,650
3½ per cent Loan, 1879	3,92,300	..	..	3,92,300	9,800	..	3,82,500
3½ per cent Loan, 1900-01	20,20,700	..	..	20,20,700	66,600	..	19,54,100
3 per cent Defence Bonds, 1946	8,01,895	..	..	8,01,895	29,922	..	7,71,973
2½ per cent Loan, 1948-52	44,41,800	..	..	44,41,800	6,100	..	44,35,700
2½ per cent Loan, 1955	60,45,00,900	..	..	60,45,00,900	60,27,68,800	..	17,32,100
2½ per cent Bonds, 1950	1,42,68,100	..	..	1,42,68,100	19,500	..	1,42,48,600
2½ per cent Loan, 1954	2,76,49,100	..	..	2,76,49,100	2,00,800	..	2,74,48,300
Carried over— Loans not bearing interest	76,09,37,392	..	..	76,09,37,392	68,73,34,619	..	7,36,02,773
Loans bearing interest	14,05,49,13,811	1,04,13,17,100	..	15,09,62,30,911	3,79,481	..	15,09,58,51,430

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from the last years closing balance due to rounding.

No. 92 ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March, 1956 and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1955	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DEBT RAISED IN INDIA—<i>contd.</i>							
PERMANENT DEBT—<i>contd.</i>							
Brought forward							
Loans bearing interest	14,05,49,13,811	1,04,13,17,100	..	15,09,62,30,911	3,79,481	..	15,09,58,51,430
Loans not bearing interest.	76,09,37,392	..	..	76,09,37,392	68,73,34,619	..	7,36,02,773
5 per cent Loan, 1940—43	13,400	..	..	13,400	6,200	..	7,200
5 per cent Loan, 1939—44	46,500	..	..	46,500	100	..	46,400
5 per cent Bonds, 1935	1,200	..	..	1,200	1,200	..	..
5 per cent Loan, 1945—55	22,58,450	..	..	22,58,450	97,900	..	21,60,550
4½ per cent Loan, 1950—55	51,100	..	..	51,100	6,500	..	44,600
4 per cent Bonds, 1943	1,27,700	..	..	1,27,700	100	..	1,27,600
3½ per cent Loan, 1947—50	23,29,000	..	..	23,29,000	1,07,100	..	22,21,900
3 per cent Loan, 1953—55	1,01,73,835	..	..	1,01,73,835	17,39,800	..	84,34,035
3 per cent Bonds, 1941	300	..	..	300	..	..	300
3 per cent Loan, 1940—52	1,52,24,800	..	..	1,52,24,800	3,50,400	..	1,48,74,400
3 per cent Loan, 1931—54	1,82,22,000	..	..	1,82,22,000	7,40,800	..	1,74,81,200
Total—Loans not bearing interest	80,93,85,677	..	..	80,93,85,677	69,03,84,719	..	11,90,00,958
INTEREST FREE LOANS							
Three-years interest, Free Defence Bonds	2,64,444	..	..	2,64,444	7,481	..	2,56,963
Five-years interest Free Prize Bonds, 1946.	29,83,050	..	..	29,83,050	40,450	..	29,42,600
TOTAL—INTEREST FREE LOANS	32,47,494	..	..	32,47,494	47,931	..	31,99,563
TOTAL—PERMANENT DEBT	14,86,75,46,982	1,04,13,17,100	..	15,90,88,64,082	69,08,12,131	..	15,21,80,51,951
FLOATING DEBT							
Treasury Bills	4,71,87,00,000	20,49,59,25,000	..	25,21,46,25,000	19,26,21,25,000	..	5,95,25,00,000
Treasury Deposit Receipts	—200	..	..	—200	—200	..	..
Securities issued to the International Monetary Fund and International Bank for Reconstruction and Development.	2,12,60,20,000	..	..	2,12,60,20,000	..	..	2,12,60,20,000
Other Floating Loans	5,36,787	..	..	5,36,787	..	..	5,36,787
TOTAL—FLOATING DEBT	6,84,52,56,587	20,49,59,25,000	..	27,34,11,81,587	19,26,21,24,800	..	8,07,90,56,787
TOTAL—DEBT RAISED, Carried over	21,71,28,03,569	21,53,72,42,100	..	43,25,00,45,669	19,95,29,36,931	..	23,29,71,08,738

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES OF, DEBT, during the year ended 31st March, 1956 and the Amount of DEBT at the commencement and close of the year—
contd.

	Amount, 1st April 1955	Additions to Debt	Transferred from other Loans	Total	Debt Discharged.	Transferred to other Loans	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Debt in India Brought forward	21,71,28,03,569	21,53,72,42,100	..	43,25,00,45,669	19,95,29,36,931	..	23,29,71,08,738
	£	£	£	£	£	£	£
F—DEBT RAISED IN ENGLAND							
<i>Permanent Debt</i>							
LOANS BEARING INTEREST							
India 4½ per cent Stock, 1958-68	341,040	..	..	341,040	22,603	..	318,437
India 2½ per cent Stock	103,971	..	..	103,971	3,980	..	99,991
East Indian Railway 4½ per cent Irredeemable Debenture Stock.	9,370	..	..	9,370	1,950	..	7,420
Eastern Bengal Railway 4 per cent Irredeemable Debenture Stock.	2,439	..	..	2,439	..	..	2,439
South Indian Railway 4½ per cent Perpetual Debenture Stock.	4,040	..	..	4,040	250	..	3,790
Great Indian Peninsula Railway 4 per cent Irredeemable Stock.	10,430	..	..	10,430	250	..	10,180
Liability for British Government 5 per cent War Loan (1929-47), taken over by India.	(c)15,466,928	..	..	15,466,928	..	..	15,466,928
<i>Railway Annuities (b)</i>							
Eastern Bengal Railway Annuity terminating in 1957.	310,944	..	..	310,944	105,888	..	2,05,056
Scinde Punjab and Delhi Railway Annuity terminating in 1959.	(a)1,365,344	..	..	1,365,344	322,189	..	1,043,155
Madras Railway Annuity terminating in 1956.	(a)707,574	..	..	707,574	467,598	..	239,976
TOTAL LOANS BEARING INTEREST	18,322,080	..	..	18,322,080	924,708	..	17,397,372
LOANS NOT BEARING INTEREST							
India 5½ per cent Stock, 1932	100	..	..	100	100	..	..
India 4½ per cent Stock, 1950-55	100	..	..	100	..	..	100
India 3½ per cent Stock, 1931	15,633	..	..	15,633	..	..	15,633
India 3½ per cent Stock, 1954-59	5,500	..	..	5,500	5,500	..	..
India 3 per cent Stock, 1948	11,164	..	..	11,164	4,600	..	6,564
TOTAL LOANS NOT BEARING INTEREST	32,497	..	..	32,497	10,200	..	22,297
TOTAL DEBT RAISED IN ENGLAND	18,354,577	..	..	18,354,577	934,908	..	17,419,669
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL DEBT RAISED IN ENGLAND CONVERTED INTO RS. AT £1 = Rs. 13½.	24,47,27,700	..	..	24,47,27,700	1,24,65,446	..	23,22,62,264
Carried over { In England	24,47,27,700	..	..	24,47,27,700	1,24,65,446	..	23,22,62,264
{ In India	21,71,28,03,569	21,53,72,42,100	..	43,25,00,45,669	19,95,29,36,931	..	23,29,71,08,738

(a) Differs from the last years closing balance due to rounding.

(b) The details of payments during the year 1955-56 in respect of Annuities created in purchase of Railways are—

Eastern Bengal Railway—		£
Annuity terminating in 1957, at the rate of £6 3s 4 79d. for £ 100 Stock of the Company	.. .. .	116,850
Scinde Punjab and Delhi Railway—		
Annuity terminating in 1959, at the rate of £5 3s 3 141d. for £ 100 Stock of the Company	.. .. .	371,203
Madras Railway—		
Annuity terminating in 1956, at the rate of £5 7s. 10 795d. for £ 100 Stock of the Company	.. .. .	488,378
		(d) 976,431

(c) Excludes the proportion (7½ per cent) assumed by the Government of Burma on Separation, viz. £1,254,075. Payment of Interest on this liability has been suspended from 1st July 1931.

(d) Charged as Capital redeemed during 1955-56, £ 895,675 and Interest on Capital, £ 80,756 (see page 299).

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March, 1956 and the Amount of DEBT at the commencement and the close of the year—concl'd.

	Amount 1st April 1955	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL DEBT—							
Brought forward							
{ India	21,71,28,03,569	21,53,72,42,100	..	43,25,00,45,669	19,95,29,36,931	..	23,29,71,08,738
{ England	24,47,27,700	..	..	24,47,27,700	1,24,65,446	..	23,22,62,252
C.—Other Debt—							
(i) Loans from the International Bank for Reconstruction and Development—							
(a) Bokaro Konar Project Loan (Damodar Valley)	7,62,80,076	26,98,474	..	7,89,78,550	41,14,286	..	7,48,64,264
(b) Agricultural Machinery Project Loan.	1,12,51,767	..	..	1,12,51,767	56,28,571	..	56,23,196
(c) Railway Project Loan	11,21,05,752	..	..	11,21,05,752	99,13,501	..	10,21,92,251
(d) Damodar Project Loan	4,27,075	99,26,698	..	1,03,53,773	..	..	1,03,53,773
(ii) Loans from the U.S.A. for the purchase of American Wheat	90,31,25,813	..	..	90,31,25,813	..	..	90,31,25,813
(iii) Development Assistance Loan from the Government of U.S.A.	..	1,40,37,993	..	1,40,37,993	..	..	1,40,37,993
TOTAL OTHER DEBT	1,10,31,90,483	2,66,63,165	..	1,12,98,53,648	1,96,56,358	..	1,11,01,97,290
Total Public Debt of the Central Government.	23,06,07,21,752	21,56,39,05,265	..	44,62,46,27,017	19,98,50,58,735	..	24,63,95,68,282

Summary

	1st April 1955		31st March 1956	
	Permanent Debt	Floating Debt	Permanent Debt	Floating Debt
	Rs.	Rs.	Rs.	Rs.
Debt bearing Interest—				
In India	14,05,49,13,811	6,84,52,56,587	15,09,58,51,430	8,07,90,56,787
In England	24,42,94,400	..	23,19,64,961	..
Other Debt	1,10,31,90,483	..	1,11,01,97,290	..
Total	15,40,23,98,694	6,84,52,56,587	16,43,80,13,681	8,07,90,56,787
Debt not bearing Interest—				
In India	80,93,85,677	..	11,90,00,958	..
In England	4,33,300	..	2,97,293	..
Total	80,98,18,977	..	11,92,98,251	..
Interest Free Debt—				
In India	32,47,494	..	31,99,563	..
Total—Public Debt of the Central Government	16,21,54,65,165	6,84,52,56,587	16,56,05,11,495	8,07,90,56,787
	23,06,07,21,752		24,63,95,68,282	

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1956 and the Amounts of DEBT at the commencement and close of the year.

	Amount, 1st April 1955	Additions to Debt	Total	Debt Discharged	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF AJMER					
Loans from the Central Government	43,46,347	55,20,150	98,66,497	2,60,750	96,05,747
Total—Government of Ajmer	43,46,347	55,20,150	98,66,497	2,60,750	96,05,747
GOVERNMENT OF BHOPAL					
Loans from the Central Government	52,15,526	1,37,77,976	1,89,93,502	2,83,840	1,87,09,662
Total—Government of Bhopal	52,15,526	1,37,77,976	1,89,93,502	2,83,840	1,87,09,662
GOVERNMENT OF COORG					
Loans from the Central Government	10,87,522	18,13,263	29,00,785	2,41,785	26,59,000
Total—Government of Coorg	10,87,522	18,13,263	29,00,785	2,41,785	26,59,000
GOVERNMENT OF DELHI					
Loans from the Central Government	95,03,500	2,79,86,990	3,74,90,490	..	3,74,90,490
Total—Government of Delhi	95,03,500	2,79,86,990	3,74,90,490	..	3,74,90,490
GOVERNMENT OF HIMACHAL PRADESH					
Loans from the Central Government	67,02,573	1,53,09,306	2,20,11,879	4,08,458	2,16,03,421
Total—Government of Himachal Pradesh	67,02,573	1,53,09,306	2,20,11,879	4,08,458	2,16,03,421
GOVERNMENT OF VINDHYA PRADESH					
Loans from the Central Government	68,23,726	1,76,36,295	2,44,60,021	26,52,250	2,18,07,771
Total—Government of Vindhya Pradesh	68,23,726	1,76,36,295	2,44,60,021	26,52,250	2,18,07,771
GOVERNMENT OF ANDHRA					
PERMANENT DEBT					
LOANS BEARING INTEREST					
Andhra Government 4 per cent Development Loan 1967 . . . . .	..	5,00,16,000	5,00,16,000	..	5,00,16,000
FLOATING DEBT					
Other floating loans . . . . .	..	12,96,33,298	12,96,33,298	10,50,15,439	2,46,17,859
Loans from the Central Government	(a)38,60,34,298	17,88,52,358	56,48,86,656	3,11,00,365	53,37,86,291
Total—Government of Andhra	38,60,34,298	35,85,01,656	74,45,35,954	13,61,15,804	60,84,20,150
GOVERNMENT OF ASSAM					
Loans from the Central Government	10,36,56,087	7,58,39,802	17,94,95,889	27,66,687	17,67,29,202
Total—Government of Assam	10,36,56,087	7,58,39,802	17,94,95,889	27,66,687	17,67,29,202

(a) Differs from the last year's closing balance by reason of correction since made.

No. 92-A ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1956 and the AMOUNTS of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1955	Additions to Debt	Total	Debt Discharged	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BIHAR					
PERMANENT DEBT					
LOANS BEARING INTEREST					
4 per cent State Development Loan, 1963	1,31,29,203	..	1,31,29,203	..	1,31,29,203
4 per cent State Development Loan, 1957	..	1,54,01,698	1,54,01,698	..	1,54,01,698
FLOATING DEBT					
Other Floating Loans	..	5,48,00,000	5,48,00,000	5,48,00,000	..
Loans from the Central Government	37,00,94,147	16,27,10,806	53,28,04,953	1,28,63,169	51,99,41,784
Total—Government of Bihar	38,32,23,350	23,29,12,504	61,61,35,854	6,76,63,169	54,84,72,685
GOVERNMENT OF BOMBAY					
PERMANENT DEBT					
LOANS BEARING INTEREST					
4 per cent Bombay State Development Loan, 1967	..	9,54,77,186	9,54,77,186	..	9,54,77,186
4 per cent Bombay State Development Loan, 1964	3,55,87,400	..	3,55,87,400	5,41,300	3,50,46,100
4 per cent Bombay State Development Loan, 1963	5,42,27,500	..	5,42,27,500	8,33,300	5,33,94,200
3½ per cent Bombay State Development Loan, 1962	2,95,25,200	..	2,95,25,200	4,60,000	2,90,65,200
3 per cent Bombay State Development Loan, 1962	5,53,55,800	..	5,53,55,800	91,800	5,52,64,000
3 per cent Tapi Irrigation Development Loan, 1961	67,95,750	..	67,95,750	..	67,95,750
3 per cent Bombay State Development Loan, 1960	2,87,81,600	..	2,87,81,600	4,00,000	2,83,81,600
3 per cent Bombay Government Loan, 1958	3,06,65,500	..	3,06,65,500	2,53,000	3,04,12,500
3 per cent Bombay Government Loan, 1956	2,97,18,200	..	2,97,18,200	8,45,000	2,88,72,600
3 per cent Bombay Government Loan, 1955	2,96,34,500	..	2,96,34,500	2,47,83,100	48,51,400
LOANS NOT BEARING INTEREST					
Bombay Development Loan 1920	5,700	..	5,700	5,700	..
Loans raised by Merged States before merger	6,27,768	..	6,27,768	..	6,27,768
Other Loans	1,00,000	..	1,00,000	..	1,00,000
FLOATING DEBT					
Other Floating Loans					
Loans raised by merged States before merger	33,55,090	..	33,55,090	4,182	33,50,908
Ways and Means Advances	..	33,36,000	33,36,000	33,36,000	..
Loans from the Central Government	54,15,80,964	16,37,70,745	70,53,51,709	1,84,13,225 (b) 44,22,714	68,69,38,484 —44,22,714
Total—Government of Bombay	84,59,60,972	26,25,83,931	1,10,85,44,903	4,99,67,207 (b) 44,22,714	1,05,85,77,696 —44,22,714
GOVERNMENT OF MADHYA PRADESH					
PERMANENT DEBT					
LOANS BEARING INTEREST					
4 per cent Madhya Pradesh State Development Loan, 1967	..	1,63,12,400	1,63,12,400	..	1,63,12,400
4 per cent Madhya Pradesh State Development Loan, 1963	1,10,18,100	..	1,10,18,100	..	1,10,18,100
3½ per cent Madhya Pradesh Loan, 1962	1,02,18,100	..	1,02,18,100	..	1,02,18,100
3 per cent Madhya Pradesh Loan, 1964	2,03,28,800	..	2,03,28,800	..	2,03,28,800
3 per cent Madhya Pradesh Loan, 1960	1,01,44,700	..	1,01,44,700	..	1,01,44,700
3 per cent Madhya Pradesh Loan, 1958	52,69,800	..	52,69,800	..	52,69,800
3 per cent Madhya Pradesh Loan, 1956	50,54,200	..	50,54,200	..	50,54,200
LOANS NOT BEARING INTEREST					
3 per cent Madhya Pradesh Loan, 1952	28,000	..	28,000	2,000	26,000
3 per cent Madhya Pradesh Loan, 1955	50,00,000	..	50,00,000	49,90,300	9,700
Loans from the Central Government	(a) 21,45,66,422	7,55,21,719	29,00,88,141	2,33,58,165	26,67,29,976
Total—Government of Madhya Pradesh	28,16,28,122	9,18,34,119	37,34,62,241	2,83,50,465	34,51,11,776

(a) Differs from previous year's closing balance due to rounding.

(b) Net from the Contingency Fund.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1956 and the AMOUNTS of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1955	Additions to Debt	Total	Debt Discharged	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS					
PERMANENT DEBT					
Loans bearing interest—					
4 per cent Madras Government Loan, 1967 . . . . .	..	10,47,17,000	10,47,17,000	..	10,47,17,000
4 per cent Madras Government Loan, 1964	5,24,81,200	..	5,24,81,200	..	5,24,81,200
4 per cent Madras Government Loan, 1963	(b) 10,29,41,299	100	10,29,41,399	..	10,29,41,399
3½ per cent Madras Government Loan, 1962	3,01,49,300	..	3,01,49,300	..	3,01,49,300
3 per cent Madras Government Development Bonds 1960	4,38,25,400	..	4,38,25,400	..	4,38,25,400
3 per cent Madras Government Loan, 1960	2,78,44,000	..	2,78,44,000	..	2,78,44,000
3 per cent Madras Government Loan, 1959	1,23,95,600	..	1,23,95,600	..	1,23,95,600
3 per cent Madras Government Loan, 1958	1,07,95,000	..	1,07,95,000	3,000	1,07,92,000
3 per cent Madras Government Loan, 1956	1,25,10,000	..	1,25,10,000	..	1,25,10,000
3 per cent Madras Government Loan, 1955	1,23,25,000	..	1,23,25,000	..	1,23,25,000
3 per cent Madras Government Loan, 1953	—7,44,300	..	—7,44,300	..	—7,44,300
3 per cent Madras Government Loan, 1952	10,200	..	10,200	..	10,200
2½ per cent Madras Government Loan, 1961	3,81,77,200	..	3,81,77,200	..	3,81,77,200
Loans not bearing interest—					
3 per cent Madras Government Loan, 1952	37,100	..	37,100	14,300	22,800
3 per cent Madras Government Loan, 1953	8,47,000	..	8,47,000	34,100	8,12,900
3 per cent Madras Government Loan, 1955 . . . . .	..	..	..	1,23,00,200	—1,23,00,200
FLOATING DEBT					
Other Floating Loans . . . . .	..	7,10,60,239	7,10,60,239	7,10,60,239	..
Loans from the Central Government	(a) 54,14,87,557	13,44,48,289	67,59,35,846	4,59,28,161	63,00,07,685
Total—Government of Madras	(a) 88,50,81,556	31,02,25,628	1,19,53,07,184	12,93,40,000	1,06,59,67,184
GOVERNMENT OF ORISSA					
FLOATING DEBT					
Other Floating Loans . . . . .	..	2,81,00,000	2,81,00,000	2,81,00,000	..
Loans from the Central Government	53,50,81,686	17,45,22,666	70,96,04,352	52,38,654	70,43,65,698
Total—Government of Orissa	53,50,81,686	20,26,22,666	73,77,04,352	3,33,38,654	70,43,65,698
GOVERNMENT OF PUNJAB					
Loans from the Central Government	1,33,84,22,123	29,52,30,179	1,63,36,52,302	1,15,28,435	1,62,21,23,867
Total Government of Punjab	1,33,84,22,123	29,52,30,179	1,63,36,52,302	1,15,28,435	1,62,21,23,867
GOVERNMENT OF UTTAR PRADESH					
PERMANENT DEBT					
Loans bearing interest—					
4 per cent Uttar Pradesh State Development Loan, 1967 . . . . .	..	9,52,53,900	9,52,53,900	..	9,52,53,900
4 per cent Uttar Pradesh State Development Loan, 1963	5,65,15,500	..	5,65,15,500	..	5,65,15,500
4 per cent Uttar Pradesh Loan, 1964	6,11,45,200	..	6,11,45,200	..	6,11,45,200
3½ per cent Uttar Pradesh Loan, 1962	1,94,11,700	..	1,94,11,700	3,10,000	1,91,01,700
Carried over	13,70,72,400	9,52,53,900	23,23,26,300	3,10,000	23,20,16,300

(a) Differs from last year's closing balance by reason of correction since made and due to rounding.

(b) Differs from last year's closing balance due to rounding.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1956 and the AMOUNTS of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1955	Additions to Debt	Total	Debt Discharged	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	13,70,72,400	9,52,53,900	23,23,26,300	3,10,000	23,20,16,300
GOVERNMENT OF UTTAR PRADESH—<i>concl.</i>					
PERMANENT DEBT—<i>concl.</i>					
Loans bearing interest <i>concl.</i>					
3 per cent Uttar Pradesh Loan, 1960	2,17,89,700	..	2,17,89,700	..	2,17,89,700
3 per cent Uttar Pradesh Loan, 1958	3,02,24,500	..	3,02,24,500	15,13,300	2,87,11,200
3 per cent Uttar Pradesh Loan, 1961—66	1,57,42,600	..	1,57,42,600	29,100	1,57,13,500
2½ per cent Uttar Pradesh Loan, 1961	2,20,93,600	..	2,20,93,600	..	2,20,93,600
Uttar Pradesh Encumbered Estates Act Bonds	1,87,09,831	3,47,400	1,90,57,231	21,66,248	1,68,90,983
Uttar Pradesh Zamindari Abolition Compensation Bonds	13,95,88,000	19,59,18,100	33,55,06,100	51,12,907	33,03,93,193
Loans not bearing interest—					
5 per cent Uttar Pradesh Loan 1944	2,51,300	..	2,51,300	..	2,51,300
3 per cent Uttar Pradesh Loan 1952 1st and 2nd Issue	3,32,200	..	3,32,200	12,700	3,19,500
FLOATING DEBT					
Other Floating Loans—					
Ways and Means Advances from the Reserve Bank . . . . .	..	6,52,00,000	6,52,00,000	6,52,00,000	..
Loans from the State Bank of India	1,00,000	..	1,00,000	1,00,000	..
Loans from the Central Government	71,28,42,219	35,28,42,396	1,06,56,84,615	3,37,95,841	1,03,18,88,774
Total—Government of Uttar Pradesh	1,09,87,46,350	70,95,61,796	1,80,83,08,146	10,82,40,096	1,70,00,68,050
GOVERNMENT OF WEST BENGAL					
PERMANENT DEBT					
Loans bearing interest—					
4 per cent West Bengal Loan, 1967 . . . . .	..	7,58,72,200	7,58,72,200	..	7,58,72,200
4 per cent West Bengal Loan, 1964	2,00,00,000	..	2,00,00,000	..	2,00,00,000
4 per cent West Bengal Loan, 1963	3,60,23,300	..	3,60,23,300	..	3,60,23,300
3¼ per cent West Bengal Loan, 1962	1,75,00,000	..	1,75,00,000	..	1,75,00,000
FLOATING DEBT					
Other Floating Loans—					
Loans from the Central Government	1,04,74,22,698	33,54,32,591	1,38,28,55,289	1,68,05,166	1,36,60,50,123
Total—Government of West Bengal	1,16,55,84,542	41,58,04,792	1,58,13,89,334	6,59,43,711	1,51,54,45,623
GOVERNMENT OF HYDERABAD					
PERMANENT DEBT					
Loans bearing interest—					
6 per cent Hyderabad Government Loan, 1916	8,743	..	8,743	8,743	..
6 per cent Hyderabad Government Loan, 1920	13,543	..	13,543	13,543	..
6 per cent Hyderabad Government Loan, 1920—31	28,929	..	28,929	28,929	..
6 per cent Hyderabad Government Loan, 1942	50,486	..	50,486	4,457	46,029
6 per cent Hyderabad Government Loan, 1941—51	17,228	..	17,228	857	16,371
5½ per cent Hyderabad Government Loan, 1942—52	66,428	..	66,428	2,486	63,942
4 per cent Hyderabad Government Development Loan, 1967 . . . . .	..	2,12,42,100	2,12,42,100	..	2,12,42,100
4 per cent Hyderabad Government Development Loan, 1963	3,34,70,800	..	3,34,70,800	..	3,34,70,800
2½ per cent Hyderabad Government Loan, 1945—55	69,858	..	69,858	5,057	64,801
Carried over	2,37,26,015	2,12,42,100	5,49,68,115	64,073	5,49,04,043

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1956, and the AMOUNTS of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1955	Additions to Debt	Total	Debt Discharged	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,37,26,015	2,12,42,100	5,49,68,115	64,072	5,49,04,043
GOVERNMENT OF HYDERABAD—<i>concl.</i>					
PERMANENT DEBT—<i>concl.</i>					
Loans bearing interest—<i>concl.</i>					
3 per cent Hyderabad Government Loan, 1950—60	6,58,99,714	..	6,58,99,714	..	6,58,99,714
2½ per cent Hyderabad Government Loan, 1974	11,25,71,429	..	11,25,71,429	..	11,25,71,429
2½ per cent Hyderabad Government Loan, 1953—63	5,38,42,286	..	5,38,42,286	..	5,38,42,286
2½ per cent Hyderabad Government Loan, 1954—59	7,54,76,657	..	7,54,76,657	..	7,54,76,657
2½ per cent Hyderabad Government Loan, 1955—60	1,95,03,628	..	11,95,03,628	7,71,42,857	4,23,60,771
1½ per cent Hyderabad Government Loan, 1964	3,85,71,429	..	3,85,71,429	..	3,85,71,429
Old Railway Shares	28,80,483	..	28,80,483	..	28,80,483
FLOATING DEBT					
Other Floating Loans	4,831	2,47,00,000	2,47,04,831	2,47,00,000	4,831
Loans from the Central Government	19,36,87,167	7,88,43,265	27,55,30,432	(e)1,37,22,159	25,88,08,273 (a)—2,80,19,000
Total—Government of Hyderabad	69,61,63,639	12,47,85,365	82,09,49,004	11,56,29,088	70,53,19,916 (a)—2,80,19,000
GOVERNMENT OF MADHYA BHARAT					
PERMANENT DEBT					
Loans bearing interest—					
4 per cent Madhya Bharat State Development Loan, 1963.	(d)1,04,78,600	—497	1,04,78,103	..	1,04,78,103
FLOATING DEBT					
Other Floating Loans	—637	1,17,00,000	1,16,99,363	1,17,00,000	—637
Loans from the Central Government	6,52,28,531	10,60,39,806	17,12,68,337	79,41,458	16,33,26,879
Total—Government of Madhya Bharat	7,57,06,494	11,77,39,309	19,34,45,803	1,96,41,458	17,38,04,345
GOVERNMENT OF MYSORE					
PERMANENT DEBT					
Loans bearing interest—					
4 per cent Mysore State Development Loan, 1967	..	3,54,63,000	3,54,63,000	..	3,54,63,000
4 per cent Mysore State Development Loan, 1963	3,37,25,441	(b)—2,47,191	3,34,78,250	..	3,34,78,250
4 per cent Conversion Loan, 1953—63	2,95,85,200	..	2,95,85,200	..	2,95,85,200
3 per cent Loan, of 1958	5,08,05,700	..	5,08,05,700	..	5,08,05,700
3 per cent Loan, of 1956—61	5,99,72,900	..	5,99,72,900	..	5,99,72,900
Loans not bearing interest—					
6½ per cent Mysore State Loan, 1941—51	61,450	..	61,450	300	61,150
6½ per cent Mysore State Loan 1940	1,07,275	..	1,07,275	1,813	1,05,462
5½ per cent Mysore State Loan, 1938	4,000	..	4,000	2,000	2,000
5 per cent Mysore State Loan, 1955	1,63,44,300	..	1,63,44,300	1,55,55,000	7,89,300
3½ per cent Loan, of 1951—58	88,900	..	88,900	..	88,900
Shimoga District Board Railway Debenture Loan	48,250	..	48,250	50	48,200
Floating Debt	25,000	..	25,000	..	25,000
Loans from the Central Government	(c) 19,22,31,669	5,87,39,446	25,09,71,115	1,23,16,721	23,86,54,394
Total—Government of Mysore	38,30,00,085	9,39,55,255	47,69,55,340	2,78,75,884	44,90,79,456
GOVERNMENT OF P.E.P.S.U.					
Loans from the Central Government	(d) 7,03,63,777	5,15,63,047	12,19,26,824	2,04,272	12,17,22,552
Total—Government of P.E.P.S.U.	7,03,63,777	5,15,63,047	12,19,26,824	2,04,272	12,17,22,552

(a) The balance of Loans from the Central Government reduced by Rs. 2,80,19,000 on 31-3-1956, consequent upon the Federal Financial Integration of the State with Union.

(b) D. notes withdrawal of excess credit included in previous year's balance.

(c) Differs from last year's closing balance by Rs. 79,14,651 due to inclusion of balances allocated by the A.G. Madras under the Andhra State Act, 1953.

(d) Differs from last year's closing balances due to rounding.

(e) See footnote (b) on page 595 in Account No 95-A

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1956, and the Amounts of DEBT at the commencement and close of year—*concl.*

	Amount, 1st April 1955	Additions to Debt	Total	Debt Discharged	Amount, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF RAJASTHAN					
FLOATING DEBT					
Treasury Bills	2,97,59,400	12,98,39,600	15,95,99,000	11,00,00,000	4,95,99,000
Other Floating Loans—					
Loans from the State Bank of India and other Banks	2,87,23,149	23,56,51,594	26,43,74,743	23,88,71,822	2,55,02,921
Loans from the Central Government	21,11,80,891	19,46,61,774	40,58,42,665	80,93,262	39,77,49,403
Total—Government of Rajasthan	26,96,63,440	56,01,52,968	82,98,16,408	35,69,65,084	47,28,51,324
GOVERNMENT OF SAURASHTRA					
PERMANENT DEBT					
Loans bearing interest—					
4 per cent Saurashtra Development Loan, 1967 (second series)	..	3,61,65,500	3,61,65,500	..	3,61,65,500
4 per cent Saurashtra State (Local Bodies) Development Loan, 1964.	2,51,99,900	..	2,51,99,900	..	2,51,99,900
4 per cent Saurashtra Development Loan 1963	1,13,15,800	..	1,13,15,800	..	1,13,15,800
3 per cent Porbandar State Loan, for Drainage and Roads 1975.	10,00,000	..	10,00,000	..	10,00,000
3 per cent Porbandar State New Water Project Loan, 1975.	25,00,000	..	25,00,000	..	25,00,000
3 per cent Bhavanagar State Bonds, 1960	13,99,800	..	13,99,800	..	13,99,800
Loans not bearing interest—					
3 per cent Bhavanagar State Bonds II Renewal	1,700	..	1,700	..	1,700
FLOATING DEBT					
Other Floating Loans	—1,42,403	20,92,403	19,50,000	22,75,000	—3,25,000
Loans from the Central Government	8,44,75,365	5,29,80,006	13,74,55,371	21,66,902	13,52,88,469
Total—Government of Saurashtra	12,57,50,162	9,12,37,909	21,69,88,071	44,41,902	21,25,46,169
GOVERNMENT OF TRAVANCORE-COCHIN					
PERMANENT DEBT					
Loans bearing interest—					
4 per cent Travancore-Cochin State Development Loan 1963.	3,25,60,600	..	3,25,60,600	..	3,25,60,600
3½ per cent Loan, 1956 (Travancore)	50,00,000	..	50,00,000	..	50,00,000
3½ per cent Loan, 1956—61 (Cochin)	30,00,000	..	30,00,000	..	30,00,000
3 per cent Loan, 1955—58 (Cochin)	1,00,00,000	..	1,00,00,000	..	1,00,00,000
Loans not bearing interest—					
5 per cent Debenture Loan, 1915-16 (Travancore)	19,100	..	19,100	100	19,000
5 per cent Loan, 1943—53 (Cochin)	5,000	..	5,000	5,000	..
per cent Loan, 1952—54 (Travancore)	1,44,935	..	1,44,935	46,405	98,530
3 per cent Loan, 1953—55 (Cochin)	4,10,700	..	4,10,700	1,69,975	2,40,725
FLOATING DEBT					
Other Floating Loans	64,224	40,250	1,04,474	1,04,474	..
Loans from the Central Government	8,78,33,605	4,48,42,457	13,26,76,062	61,03,456	12,65,72,606
Total—Government of Travancore-Cochin	13,90,38,164	4,48,82,707	18,39,20,871	64,29,410	17,74,91,461

Section O.—Loans and Advances by the Central Government.

This section records transactions connected with the advances to State and Foreign Governments and loans and advances granted by the Central Government to local funds, etc. Loans granted by the Central Government to Government servants for house-building, purchase of motor conveyances and similar purposes are also brought to account in this Section.

The grant to Government servants of house-building advances and advances for the purchase of conveyances, tents, etc., was discontinued by the Central Government from 13th May, 1937, in the case of the persons entering Government service after that date, and from the 1st March, 1938 in the case of others. This rule has since been relaxed and advances can now be granted for the purchase of bicycles and other conveyances under certain conditions.

No. 93.—ACCOUNT of LOANS AND ADVANCES by the CENTRAL GOVERNMENT showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March, 1956 and the BALANCES of such LOANS, etc., at the commencement and close of the year.

	Balance, 1st April, 1955	Amount advanced during the year	Total	Amount repaid during the year	Balance, 31st March, 1956	Amount of interest received and credited to Revenue. (See Account Nos. 41 and 41-A).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA						
Advances to State Governments.	6,07,18,97,368	2,49,47,89,428	8,56,66,86,796	23,91,46,689	8,32,75,40,107	19,79,75,027
Advances to Foreign Governments.	1,00,00,000	11,00,000	1,11,00,000	1,00,00,000	11,00,000	..
Loans to Notabilities etc.—						
Loans to Notabilities	(a) 11,38,978	34	11,39,012	1,17,226	10,21,786	1,013
Other Advances	(a) 78,743	..	78,743	4,171	74,572	11,765
Total	12,17,721	34	12,17,755	1,21,397	10,96,358	12,778
Loans to Local Funds, etc.—						
Loans to Major Port Trusts.	13,55,21,601	4,81,10,000	18,36,31,601	10,28,461	18,26,03,140	5,18,351
Loans to Municipalities	2,71,37,004	1,31,694	2,72,68,698	8,74,081	2,63,94,617	11,74,245
Regimental and Other Loans.	89,24,740	39,215	89,63,955	10,08,339	79,55,616	3,92,572
Loans to District and Other Local Fund Committees.	90,35,330	50,00,000	1,40,35,330	1,64,414	1,38,70,916	3,90,383
Loans to Landholders and Other Notabilities.	..	..	..	19,410	—19,410	..
Advances to Cultivators.	1,94,46,912	86,84,079	2,81,30,991	28,34,896	2,52,96,095	2,56,226
Advances under Special Laws.	3,02,35,016	..	3,02,35,016	7,27,052	2,95,07,964	12,27,325
Miscellaneous Loans and Advances.	(a)60,82,76,870	21,72,38,767	82,55,15,637	5,34,19,709	77,20,95,928	1,01,01,613
Total	83,85,77,473	27,92,03,755	1,11,77,81,228	6,00,76,362	1,05,77,04,866	1,40,60,715

(a) Differs from last year's closing balance due to correction since made.

O.—Loans and Advances, etc.

No. 93—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT showing the AMOUNT ADVANCED and REPAID during the year ended 31st March, 1956 and the BALANCES of such LOANS, etc., at the commencement and close of the year—concl'd.

	Balance, 1st April, 1955.	Amount advanced during the year	Total	Amount repaid during the year	Balance, 31st March, 1956	Amount of interest received and credited to Revenue. (See Account Nos. 41 and 41-A).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Government Servants etc.—						
House Building Advances.	87,083	10,775	97,858	41,751	56,107	2,008
Advances for the Purchase of Motor Conveyances.	(b) 56,07,105	63,33,214	1,19,40,319	39,32,714	80,07,605	1,81,715
Advances for the Purchase of Other Conveyances.	(b) 54,99,323	63,37,556	1,18,36,879	57,34,444	61,02,435	1,28,277
Passage Advances	2,957	627	3,584	519	3,065	260
Other Advances	11,33,206	2,72,10,244	2,83,43,450	11,03,342	2,72,40,108	907
Total	1,23,29,674	3,98,92,416	5,22,22,090	1,08,12,770	4,14,09,320	3,13,167
TOTAL—INDIA	6,93,40,22,236	2,81,49,85,633	9,74,90,07,869	32,01,57,218	9,42,88,50,651	21,23,61,687
ENGLAND	£	£	£	£	£	£
Loans to Government Servants etc.—						
Advances for the Purchase of Motor Conveyances.	(b) 3,837	1,725	5,562	1,779	3,783	
Passage Advances	(b) 445	500	945	371	574	32
TOTAL—ENGLAND	4,282	2,225	6,507	2,150	4,357	32
TOTAL—ENGLAND CON- VERTED INTO Rs. @£1 = Rs. 13½	57,100	29,667	86,767	28,663	58,104	(a) 427
GRAND TOTAL	6,93,40,79,336	2,81,50,15,300	9,74,90,94,636	32,01,85,881	9,42,89,08,755	21,23,62,114

(a) This is included under the head "Receipts in England—Other items" in Account No. 41.

(b) Differs from last year's closing balance due to correction since made.

Section P.—Loans and Advances by State Governments

This section records the transactions connected with the loans and advances by State Governments to local bodies cultivators etc. Loans to Government servants of State Governments for house building and purchase of conveyances etc. which carry interest at the prescribed rates, are also brought to account in this Section.

No. 94.—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March, 1956, and the BALANCES of such LOANS, etc. at the commencement and close of the year.

	Balance, 1st April, 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1956	Amount of Interest received and credited to Revenue (see account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF AJMER						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	54,000	1,81,000	2,35,000	..	2,35,000	..
Advances to Cultivators	5,30,191	11,76,625	17,06,816	73,102	16,33,714	442
Miscellaneous Loans and Advances	1,18,048	16,01,298	17,19,346	11,550	17,07,796	..
Total	7,02,239	29,58,923	36,61,162	84,652	35,76,510	442
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	(a)4,500	3,500	8,000	..	8,000	..
Advances for purchase of Other Conveyances	(a)8,380	17,558	25,938	17,494	8,444	144
Total	12,880	21,058	33,938	17,494	16,444	144
TOTAL—GOVERNMENT OF AJMER	7,15,119	29,79,981	36,95,100	1,02,146	35,92,954	586
GOVERNMENT OF BHOPAL						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	..	50,000	50,000	..	50,000	..
Advances to Cultivators	10,80,640	16,32,900	27,13,540	1,34,303	25,79,237	21,009
Miscellaneous Loans and Advances	3,63,288	10,52,702	14,15,990	30,666	13,85,324	..
Total	14,43,928	27,35,602	41,79,530	1,64,969	40,14,561	21,009
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	14,544	10,485	25,029	3,342	21,687	44
Advances for purchase of Other Conveyances	11,908	65,281	77,189	21,495	55,694	52
Other Advances	..	..	..	..	..	48
Total	26,452	75,766	1,02,218	24,837	77,381	144
TOTAL—GOVERNMENT OF BHOPAL	14,70,380	28,11,368	42,81,748	1,89,806	40,91,942	21,153
GOVERNMENT OF COORG						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	50,000	2,90,000	3,40,000	9,000	3,31,000	5,507
Advances to Cultivators	91,660	2,89,180	3,80,840	66,606	3,14,234	21,725
Miscellaneous Loans and Advances	9,20,990	14,70,460	23,91,450	2,37,286	21,54,164	28,892
Total	10,62,650	20,49,640	31,12,290	3,12,892	27,99,398	56,124
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	1,000	8,360	9,360	1,436	7,924	17
Advances for purchase of Other Conveyances	525	525	1,050	550	500	3
Total	1,525	8,885	10,410	1,986	8,424	20
TOTAL—GOVERNMENT OF COORG	10,64,175	20,58,525	31,22,700	3,14,878	28,07,822	56,144

(a) Differs from last year's closing balance by reason of correction since made.

P.—Loans and Advances, etc.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March 1956 and the Balances of such LOANS, etc. at the commencement and close of the year—contd.

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF DELHI						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	35,07,644	81,07,000	1,16,14,644	..	1,16,14,644	..
Advances to Cultivators	6,04,850	8,64,693	14,69,543	15,155	14,54,388	..
Miscellaneous Loans and Advances	33,72,670	65,96,138	99,68,808	69,602	98,99,206	11,347
Total	74,85,164	1,55,67,831	2,30,52,995	84,757	2,29,68,238	11,347
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	4,416	7,523	11,939	810	11,129	..
Advances for purchase of Other Conveyances	6,072	50,899	56,971	18,593	38,378	..
Total	10,488	58,422	68,910	19,403	49,507	..
TOTAL—GOVERNMENT OF DELHI	74,95,652	1,56,26,253	2,31,21,905	1,04,160	2,30,17,745	11,347
GOVERNMENT OF HIMACHAL PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Loans to Landholders and other Notabilities	18,000	..	18,000	18,000	..	..
Loans and Advances under Community Development Programme	2,67,600	2,55,765	5,23,365	19,301	5,04,064	3,416
Advances to Cultivators	1,12,900	3,98,300	5,11,200	22,411	4,88,789	2,733
Miscellaneous Loans and Advances . . . . .	..	6,36,830 (a)34,900	6,36,830 (a)34,900	4,00,000	2,36,830 (a)34,900	..
Total	3,98,500	12,90,895 (a)34,900	16,89,395 (a)34,900	4,59,712	12,29,683 (a)34,900	6,149
Loans to Government Servants—						
Advances for purchase of Other Conveyances	680	1,125	1,805	942	863	..
Total	680	1,125	1,805	942	863	..
TOTAL GOVERNMENT OF HIMACHAL PRADESH	3,99,180	12,92,020 (a)34,900	16,91,200 (a)34,900	4,60,654	12,30,546 (a)34,900	6,149
GOVERNMENT OF VINDEHYA PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Advances to Cultivators	17,27,044	36,64,717	53,91,761	2,01,310	51,90,451	14,816
Advances under Special Laws	2,00,000	2,81,235	4,81,235	52,867	4,28,368	725
Loans and Advances under Community Development Programme	4,48,748	5,87,928	10,36,676	1,843	10,34,833	..
Miscellaneous Loans and Advances . . . . .	..	(b)7,25,838	7,25,838	5,006	7,20,838	..
Total	23,75,792	52,59,718	76,35,510	2,61,020	73,74,490	15,541
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	6,200	55,500	61,700	21,330	40,370	173
Advances for purchase of Other Conveyances	65,159	37,836	1,02,995	41,002	61,993	13
Total	71,359	93,336	1,64,695	62,332	1,02,363	186
TOTAL GOVERNMENT OF VINDEHYA PRADESH	24,47,151	53,53,054	78,00,205	3,23,352	74,76,853	15,727

(a) Represents expenditure met from the Contingency Fund.

(b) Includes Rs. 1,06,000 on account of repayment of the advance taken from the Contingency Fund during the previous year.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—contd.

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ANDHRA						
Loans to Municipalities, Port Funds etc.—						
Loans to Presidency Corporation, Port Trusts and other Port Funds	17,000	1,83,000	2,00,000	..	2,00,000	..
Loans to Municipalities	(a) 98,90,614	76,09,130	1,74,99,744	3,09,910	1,71,89,834	3,56,216
Loans to District and other Local Fund Commit- tees	1,22,828	3,48,900	4,71,728	1,13,482	3,58,246	4,366
Loans to Land-holders and other Notabilities	—871	5,68,000	5,67,129	—5,871	5,73,000	..
Advances to Cultivators	(a)7,12,32,283	1,99,52,183	9,11,84,466	1,94,76,509	7,17,07,957	13,52,798
Advances under Special Laws	29,65,251	1,54,000	3 1,19,251	1,28,819	29,90,432	86,148
Loans and Advances under Community Deve- lopment Programme	(b)4,40,132	29,13,612	33,53,744	1,00,732	32,53,012	..
Miscellaneous Loans and Advances	(a)2,60,54,833	1,75,54,758	4,36,09,591	72,73,483	3,63,36,108	(c)6,57,917
Total	11,07,22,070	(b)4,92,83,583	16,00,05,653	2,73,97,064	13,26,08,589	24,57,445
Loans to Government Servants—						
House Building Advances	(b) 1,504	..	1,504	936	568	..
Advances for purchase of Motor Conveyances	(a) (b) 1,84,774	1,42,323	3,27,097	110,959	2,16,138	5,239
Advances for purchase of Other Conveyances	(a) 16,976	33,924	50,900	30,165	20,735	575
Other Advances	—336	..	—336	—265	—71	..
Total	2,02,918	1,76,247	3,79,165	1,41,795	2,37,370	5,814
TOTAL—GOVERNMENT OF ANDHRA	11,09,24,988	4,94,59,830	16,03,84,818	2,75,38,859	13,28,45,959	24,63,259
GOVERNMENT OF ASSAM						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	60,77,961	3,81,155	64,59,116	1,97,749	62,61,367	1,40,434
Loans and Advances under Community Deve- lopment Programme	13,54,883	15,06,335	28,61,218	1,29,922	27,31,296	6,481
Loans to Autonomous Districts and Regional Councils Assam	3,15,000	46,000	3,61,000	35,000	3,26,000	..
Loans to District and other Local Fund Committees	9,87,729	..	9,87,729	29,170	9,58,559	27,983
Advances to Cultivators	(b)1,14,94,145	19,28,243	1,34,22,388	9,80,380	1,24,42,008	73,113
Loans to Land holders and Other Notabi- lities	8,06,420	..	8,06,420	77,791	7,28,629	31,587
Miscellaneous Loans and Advances	3,26,78,535	1,21,51,193	4,48,29,728	3,41,302	4,44,88 426	1,36,842
Total	5,37,14,673	1,60,12,926	6,97,27,599	17,91,314	6,79,36,285	4,16,440
Loans to Government Servants—						
House Building Advances	53,72,043	29,77,635	83,49,678	10,60,105	72,89,573	8,964
Advances for purchase of Motor Conveyances	(b) 2,29,992	1,93,966	4,23,958	1,14,718	3,09,240	12,478
Advances for purchase of Other Conveyances	(b) 52,023	89,479	1,41,502	68,910	72,592	88
Passage Advances	510	..	510	556	—46	..
Other Advances	(b) —3,89,425	3,62,092	—27,333	—2,68,574	2,41,241	542
Total	52,65,143	36,23,172	88,88,315	9,75,715	79,12,600	22,072
Total Government of Assam	(b) 5,89,79,816	1,96,36,098	7,86,15,914	27,67,029	7,58,48 885	4,38,512

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from last year's closing balance due to rounding.

(c) Includes Rs. 3,776 relating to Loans and Advances under Community Development Programme.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAYD during the year ended 31st March 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BIHAR						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(b) 1,06,82,628	59,74,025	1,66,56,653	1,68,339	1,64,88,314	54,723
Loans to District and other Local Fund Committees	70,91,348	..	70,91,348	1,31,853	69,59,495	37,968
Advances to Cultivators	14,17,93,141	2,68,14,447	16,86,07,588	75,76,530	16,10,31,058	7,76,052
Advances under Special Laws	86,18,835	37,29,656	1,23,48,491	2,60,384	1,20,88,107	2,39,109
Loans and Advances under Community Development Programme . . . . .	..	17,82,258	17,82,258	..	17,82,258	4,794
Miscellaneous Loans and Advances	(b) 3,49,94,639	1,47,64,608	4,97,59,247	45,62,426	4,51,96,821	8,64,899
Total	20,31,80,591	5,30,64,994	25,62,45,585	1,26,99,532	24,35,46,053	19,77,545
Loans to Government Servants—						
House Building Advances	1,38,745	1,23,739	2,62,484	66,304	1,96,180	1,695
Advances for the purchase of Motor Conveyances	(b) 5,79,092	5,69,098	11,48,190	3,92,240	7,55,950	5,924
Advances for purchase of Other Conveyances	49,361	69,833	1,19,194	58,603	60,591	511
Passage Advances	2,612	..	2,612	122	2,490	..
Others Advances	(b) 84,367	30,280	1,14,647	16,547	98,100	565
Total	8,54,177	7,92,950	16,47,127	5,33,816	11,13,311	8,695
Total Government Bihar	20,40,34,768	5,38,57,944	25,78,92,712	1,32,33,348	24,46,59,364	19,86,240
GOVERNMENT OF BOMBAY						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	7,46,23,839	2,50,00,000	9,96,23,839	36,27,379	9,59,96,460	29,06,020
Loans to Municipalities	(b) 63,16,873	73,30,511	1,36,47,384	64,891	1,35,82,493	2,64,493
Loans to District and other Local Fund Committees	(b) 1,20,82,495	64,78,833	1,85,61,328	10,09,892	1,75,51,436	3,83,235
Loans to Land holders and Other Notabilities	(b) 15,51,405	..	15,51,405	20,752	15,30,653	18,341
Advances to Cultivators	(b) 9,42,31,458	3,00,92,577	12,43,24,035	2,06,12,674	10,37,11,361	48,53,131
Advances under Special Laws	6,03,57,248	4,11,30,338	10,14,87,586	15,37,667	9,99,49,919	27,20,730
Loans and Advances under Community Development Programme	37,97,876	42,85,507	80,83,383	2,77,190	78,06,193	40,182
Miscellaneous Loans and Advances	(b) 9,57,90,276	2,63,99,061	12,21,98,337	1,48,58,518	10,73,39,819	23,96,206
Total	34,87,60,470	14,07,16,827	48,94,77,297	4,20,08,963	44,74,68,334	1,35,82,338
Loans to Government Servants—						
House Building Advances	43,148	13,934	57,082	9,305	47,777	606
Advances for purchase of Motor Conveyances	3,77,383	81,371	4,58,754	2,16,062	2,42,692	23,522
Advances for purchase of Other Conveyances	(a) 56,592	82,233	1,38,825	65,733	73,092	10,071
Passage Advances	—1,315	..	—1,315	—3,335	2,020	..
Other Advances	(a) 91,741	..	91,741	2,274	89,467	..
Total	6,67,549	1,77,538	7,45,087	2,90,039	4,55,048	34,199
Total Government of Bombay	34,93,28,019	14,08,94,365	49,02,22,384	4,22,99,002	44,79,23,382	1,36,16,537

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from last year's closing balance due to rounding.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	1,37,17,675	15,58,000	1,52,75,675	10,59,055	1,42,16,620	5,42,593
Loans to Landholders and others Notabilities	2,21,256	..	2,21,256	..	2,21,256	..
Loans to District and other Local Fund Committees	(a) 4,15,433	28,000	4,43,433	70,109	3,73,324	13,475
Advances to Cultivators	(a) 7,31,54,757	3,52,84,003	10,84,38,760	1,84,99,988	8,99,38,772	25,51,571
Loans and Advances under Community Development Programme	(c) 24,01,138	18,57,874	42,59,012	4,18,857	38,40,155	..
Miscellaneous Loans and Advances	(c) 20,49,56,226	3,64,47,028 (b) 4,62,000	24,14,03,254 (b) 4,62,000	32,52,902	23,81,50,352 (b) 4,62,000	12,55,783
Total	(a) 29,48,66,485	7,51,74,905 (b) 4,62,000	37,00,41,390 (b) 4,62,000	2,33,00,911	34,67,40,479 (b) 4,62,000	43,63,422
Loans to Government Servants—						
House Building Advances	(a) 4,33,107	84,955	5,18,062	1,32,211	3,85,851	5,013
Advances for purchase of Motor Conveyances	3,02,459	2,88,930	5,91,389	1,55,579	4,35,810	8,790
Advances for purchase of Other Conveyances	(a) 48,803	61,627	1,10,430	56,164	54,266	2,426
Passage Advances . . . . .	..	..	..	..	..	..
Other Advances	17,906	20,005	37,911	8,580	29,331	..
Total	8,02,275	4,55,517	12,57,792	3,52,534	9,05,258	16,229
Total Government of Madhya Pradesh	29,56,68,760	7,56,30,422 (b) 4,62,000	37,12,99,182 (b) 4,62,000	2,36,53,445	34,76,45,737 (b) 4,62,000	43,79,651
GOVERNMENT OF MADRAS						
Loans to Municipalities, Port Funds etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	(a) 4,12,50,452	57,96,700	4,70,47,152	20,78,799	4,49,68,353	13,47,648
Loans to Municipalities	(c) 1,47,17,836	62,28,600	2,09,46,436	20,50,895	1,88,95,541	6,18,781
Loans to District and other Local Fund Committees	3,99,426	2,00,500	5,99,926	1,91,295	4,08,631	20,957
Advances under Special Laws	(a) 60,21,234	2,06,055	62,27,289	5,26,369	57,00,920	63,996
Advances to Cultivators	(c) 6,97,32,342	1,83,80,247	8,81,12,589	1,24,02,188	7,57,10,401	14,31,218
Loans and Advances under Community Development Programme	84,34,143	1,02,74,825	1,87,08,968	6,50,241	1,80,58,727	40,467
Miscellaneous Loans and Advances	(c) 4,75,47,363	3,08,12,535	7,83,59,898	1,09,48,470	6,74,11,428	13,50,953
Total	18,81,02,796	7,18,99,462	26,00,02,258	2,88,48,257	23,11,54,001	48,74,020
Loans to Government Servants—						
House Building Advances	1,336	..	1,336	906	430	66
Advances for purchase of Motor Conveyances	(c) 3,33,892	3,22,986	6,56,878	2,61,317	3,95,561	14,330
Advances for purchase of Other Conveyances	(c) 25,239	59,600	84,839	63,717	21,122	1,698
Other Advances	(a) 9,986	35,898	45,884	32,769	13,115	26
Total	3,70,453	4,18,484	7,98,937	3,58,709	4,30,228	16,030
Total Government of Madras	18,84,73,249	7,23,17,946	26,07,91,195	2,92,06,966	23,15,84,229	48,90,050

(a) Differs from last year's closing balance due to rounding.

(b) Represents expenditure met from Contingency Fund.

(c) Differs from previous year's closing balance by reason of correction since made.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ORISSA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	3,88,989	2,10,000	5,98,989	9,852	5,89,137	7,204
Loans to District and other Local Fund Committees	18,34,616	33,55,416	51,90,032	40,328	51,49,704	2,654
Advances to Cultivators	(a) 1,34,26,431	1,15,07,162	2,49,33,593	9,91,774	2,39,41,819	1,77,294
Advances under Special Laws	(a) 50,58,815	9,57,280	60,16,095	2,56,952	57,59,143	1,71,701
Loans and Advances under Community Development Programme	15,000	18,67,131	18,82,131	64,285	18,17,846	..
Miscellaneous Loans and Advances	(a) 1,12,95,709	45,41,384	1,58,37,093	18,31,989	1,40,05,104	1,05,214
Total	3,20,19,560	2,24,38,373	5,44,57,933	31,95,180	5,12,62,753	4,64,067
Loans to Government Servants—						
House Building Advances	(a) 63,003	18,534	81,537	24,129	57,408	965
Advances for the purchase of Motor Conveyances	(a) 4,23,415	1,96,976	6,20,391	2,23,544	3,96,847	14,316
Advances for purchase of Other Conveyances	(a) 75,323	1,25,475	2,00,798	1,03,940	96,858	2,264
Other Advances	—60	..	—60	..	—60	..
Total	5,61,681	3,40,985	9,02,666	3,51,613	5,51,053	17,545
Total Government of Orissa	3,25,81,241	2,27,79,358	5,53,60,599	35,46,793	5,18,13,806	4,81,612
GOVERNMENT OF PUNJAB						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	31,23,651	7,00,000	38,23,651	2,25,814	35,97,837	1,32,124
Loans to District and Other Local Fund Committees	—50,000	..	—50,000	..	—50,000	..
Advances to Cultivators	2,34,26,542	2,09,94,431	4,44,20,973	37,52,903	4,06,68,070	3,25,114
Loans to Landholders and Other Notabilities	16,335	..	16,335	..	16,335	..
Loans and Advances under Community Development Programme	94,03,291	52,99,535	1,47,02,826	1,46,038	1,45,56,788	..
Loans and Advances to Displaced persons	6,13,62,344	41,77,385	6,55,39,729	45,49,095	6,09,90,634	7,03,707
Miscellaneous Loans and Advances	1,79,58,951	4,12,14,256	5,91,73,207	19,70,278	5,72,02,929	3,57,389
Total	11,52,41,114	7,23,85,607	18,76,26,721	1,06,44,128	17,69,82,593	15,18,334
Loans to Government Servants—						
House Building Advances	5,96,671	3,07,794	9,04,465	2,77,188	6,27,277	16,755
Advances for purchase of Motor Conveyances	(b) 2,80,577	2,04,718	4,65,295	1,53,102	3,12,193	1,047
Advances for purchase of Other Conveyances	64,377	1,03,925	1,68,302	1,13,641	54,661	1,992
Passage Advances	—2,064	..	—2,064	270	—2,334	..
Other Advances	(b) 7,814	581	8,395	10,767	—2,372	7,477
Total	9,27,375	6,17,018	15,44,393	5,54,968	9,89,425	27,271
Total Government of Punjab	11,61,68,489	7,30,02,625	18,91,71,114	1,11,99,096	17,79,72,018	15,45,605

(a) Differs from previous year's closing balance due to correction since made.

(b) Differs from last year's closing balance due to rounding.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	7,27,75,892	3,82,98,681 (a) 1,13,000	11,10,74,573 (a) 1,13,000	18,70,714	10,92,03,859 (a) 1,13,000	18,07,614
Loans to District and other Local Fund Committees	1,38,22,827	1,65,61,883	3,03,84,710	15,37,978	2,88,46,732	10,20,100
Advances to Cultivators	4,63,52,333	2,64,29,511	7,27,81,844	1,17,34,821	6,10,47,023	10,18,999
Advances under Special Laws	1,16,36,090	4,07,913	1,20,44,003	62,89,412	57,54,591	7,64,135
Loans and Advances under Community Development Programme	81,60,719	20,92,373	1,02,53,092	8,19,519	94,33,573	..
Miscellaneous Loans and Advances	6,53,80,348	4,99,71,417 (a) 8,500	11,53,51,765 (a) 8,500	99,25,818	10,54,25,947 (a) 8,500	7,76,814
Total	21,81,28,209	13,37,61,778 (a) 1,21,500	35,18,89,987 (a) 1,21,500	3,21,78,262	31,97,11,725 (a) 1,21,500	53,87,662
Loans to Government Servants—						
House Building Advances	10,51,851	5,04,945	15,56,796	2,64,164	12,92,632	1,535
Advances for purchase of Motor Conveyances	6,94,630	7,27,334	14,21,964	3,63,819	10,58,145	8,748
Advances for purchase of Other Conveyances	55,833	1,26,436	1,82,269	1,14,881	67,388	1,408
Other Advances	—234	..	—234	1,262	—1,496	..
Total	18,02,080	13,58,715	31,60,795	7,44,126	24,16,669	11,691
Total Government of Uttar Pradesh	21,99,30,289	13,51,20,493 (a) 1,21,500	35,50,50,782 (a) 1,21,500	3,29,22,388	32,21,28,394 (a) 1,21,500	53,99,353
GOVERNMENT OF WEST BENGAL						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	1,03,41,020	5,93,500	1,09,34,520	64,782	1,08,69,738	3,93,650
Loans to Municipalities	(b) 68,72,045	4,20,542	72,92,587	6,09,903	66,82,684	1,60,381
Loans to District and other Local Fund Committees	32,68,960	17,27,800	49,96,760	68,827	49,27,933	19,142
Advances to Cultivators	(c) 1,87,44,148	1,21,21,140	3,08,65,288	80,59,991	2,28,05,297	7,59,953
Advances under Special Laws	(b) 20,46,142	8,33,165	28,79,307	—2,224	28,81,531	1,552
Loans to Displaced persons	22,15,20,496	5,81,81,498	27,97,01,994	6,74,598	27,90,27,396	82,843
Loans and Advances under Community Development Programme	11,69,584	23,48,332	35,17,916	3,77,545	31,40,371	36,946
Miscellaneous Loans and Advances	(c) 2,31,80,161	3,43,17,064	5,74,97,225	70,86,721	5,04,10,504	5,30,556
Total	28,71,42,556	11,05,43,041	39,76,85,597	1,69,40,143	38,07,45,454	19,85,025
Loans to Government Servants—						
House Building Advances	2,73,252	1,23,526	3,96,778	1,03,041	2,93,737	12,190
Advances for purchase of Motor Conveyances	1,79,354	1,68,400	3,47,754	1,19,102	2,28,652	8,605
Advances for purchase of Other Conveyances	11,554	13,157	24,711	11,547	13,164	415
Passage Advances	4,935	..	4,935	3,173	1,762	26
Other Advances	157	..	157	157	..	35
Total	4,69,252	3,05,083	7,74,335	2,37,020	5,37,315	21,271
Total Government of West Bengal	28,76,11,808	11,08,48,124	39,84,59,932	1,71,77,163	38,12,82,769	20,06,296

(a) Represents expenditure met from the Contingency Fund.

(b) Differs from last year's closing balance due to rounding.

(c) Differs from last year's closing balance by reason of correction since made.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS, showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF HYDERABAD						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	17,27,983	16,24,866	33,52,849	66,226	32,86,623	43,927
Loans to District and other Local Fund Committees	18,76,436	4,00,000	22,76,436	71,798	22,04,638	72,157
Loans to Land-holders and other Notabilities	16,40,899	15,321	16,56,220	69,559	15,86,661	..
Advances to Cultivators	(a) 5,61,36,000	1,13,68,717	6,75,04,717	95,65,723	5,79,38,994	4,79,992
Loans and Advances under the Community Development Pro- gramme	2,63,419	12,39,498	15,02,917	48,684	14,54,233	..
Miscellaneous Loans and Advances	17,06,84,619	(b) 79,07,416	17,85,92,035	1,13,59,781	16,72,32,274	2,42,462
Total	23,23,29,356	2,25,55,818	25,48,85,174	2,11,81,751	23,37,03,423	8,38,538
Loans to Government Servants—						
House Building Advances	—113	61,764	61,651	..	61,651	..
Advances for purchase of Motor Conveyances	9,16,811	4,54,518	13,71,329	5,13,827	8,57,502	4,603
Advances for purchase of Other Conveyances	22,091	48,960	71,051	25,621	45,430	553
Other Advances	15,578	..	15,578	20,889	—5,311	..
Total	9,54,367	5,65,242	15,19,609	5,60,337	9,59,272	5,156
Total Government of Hyderabad	23,32,83,723	2,31,21,060	25,64,04,783	2,17,42,088	23,46,62,695	8,43,694
GOVERNMENT OF MADHYA BHARAT						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	93,22,081	34,55,111	1,27,77,192	4,50,404	1,23,26,788	1,52,801
Loans to Land holders and other Notabilities	17,55,658	..	17,55,658	45,593	17,10,065	8,185
Advances to Cultivators	(a) 2,18,51,562	1,54,70,641	3,73,22,203	69,67,474	3,03,54,729	7,34,299
Advances under Special Laws	18,91,356	4,10,080	23,01,436	29,796	22,71,640	8,304
Loans and Advances under Com- munity Development Programme	35,22,135	28,32,207	63,54,342	4,28,924	59,25,418	..
Miscellaneous Loans and Advances	(a) 97,41,633	58,85,223	1,56,26,856	5,56,985	1,50,69,871	1,03,319
Total	4,80,84,425	2,80,53,262	7,61,37,687	84,79,176	6,76,58,511	10,06,908
Loans to Government Servants—						
House Building Advances	6,67,810	1,69,387	8,37,197	1,44,681	6,92,516	10
Advances for the purchase of Motor Conveyances	3,16,444	1,10,005	4,26,449	1,40,287	2,86,162	6,553
Advances for purchase of Other Conveyances	2,37,174	1,90,216	4,27,390	2,12,015	2,15,375	4,454
Other Advances	(a) 3,66,541	..	3,66,541	42,768	3,23,773	887
Total	15,87,969	4,69,608	20,57,577	5,39,751	15,17,826	11,854
Total Government of Madhya Bharat	4,96,72,394	2,85,22,870	7,81,95,264	90,18,927	6,91,76,337	10,18,762

(a) Differs from last year's closing balance due to rounding.

(b) Includes a sum of Rs. 10,00,000 on account of repayment to the Contingency Fund of advances taken but not recouped in the previous year.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MYSORE						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(a) 91,09,109	61,29,258	1,52,38,367	2,73,104	1,49,65,263	..
Loans to District and other Local Fund Committees	(a) 3,20,539	9,87,823	13,08,362	54,303	12,54,059	83,643
Advances to Cultivators	90,31,264	24,57,018	1,14,88,282	20,33,330	94,54,952	1,90,055
Loans to Landholders and other Notabilities	33,84,777	17,38,700	51,23,477	3,42,433	47,81,044	67,864
Advances under Special Laws	50,57,053	4,57,000	55,14,053	2,91,121	52,22,932	..
Loans and Advances under Community Development Programme	78,433	3,55,534	4,33,967	25,397	4,08,570	..
Miscellaneous Loans and Advances	(b) 1,53,91,198	88,21,893	2,42,13,091	7,32,429	2,34,80,662	2,03,294
Total	(b) 4,23,72,373	2,09,47,226	6,33,19,599	37,52,117	5,95,67,482	5,44,856
Loans to Government Servants—						
House Building Advances	18,71,144	5,12,906	23,84,050	3,66,466	20,17,584	69,872
Advances for purchase of Motor Conveyances	4,49,527	1,19,470	5,68,997	1,93,818	3,75,179	} 29,264
Advances for purchase of Other Conveyances	1,30,978	83,345	2,14,323	86,587	1,27,756	
Other Advances	10,506	4,750	15,256	6,199	9,057	..
Total	24,62,155	7,20,471	31,82,626	6,53,050	25,29,576	99,136
Total Government of Mysore	4,48,34,528	2,16,67,697	6,65,02,225	44,05,167	6,20,97,058	6,43,992
GOVERNMENT OF P.E.P.S.U.						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	6,33,150	4,74,900	11,08,050	97,260	10,10,790	..
Loans to District and other Local Fund Committees	-1,43,027	..	-1,43,027	-1,000	-1,42,027	..
Advances to Cultivators	89,94,917	94,97,500	1,84,92,417	6,03,741	1,78,88,676	8,484
Loans to Landholders and other Notabilities	23,87,045	..	23,87,045	10,36,694	13,50,351	..
Advances under Special Laws . . . . .	..	..	..	..	..	..
Loans and Advances under Community Development Programme	34,36,400	4,39,500	38,75,900	8,34,700	30,41,200	..
Miscellaneous Loans and Advances	2,93,66,404	39,15,174	3,32,81,578	38,12,431	2,94,69,147	80,814
Total	4,46,74,889	1,43,27,074	5,90,01,963	63,83,826	5,26,18,137	89,298
Loans to Government Servants—						
House Building Advances	5,93,059	1,82,716	7,75,775	1,18,546	6,57,229	20,096
Advances for purchase of Motor Conveyances	4,168	11,770	15,938	10,028	5,910	110
Advances for purchase of Other Conveyances	11,255	5,400	16,655	13,914	2,741	97
Other Advances	16,443	..	16,443	54	16,389	..
Total	6,24,925	1,99,886	8,24,811	1,42,542	6,82,269	20,303
Total Government of P.E.P.S.U.	4,52,99,814	1,45,26,960	5,98,26,774	65,26,368	5,33,00,406	1,09,601

(a) Differs from last year's closing balance due to rounding.

(b) Differs from last year's closing balance due to correction since made.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPaid during the year ended 31st March 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF RAJASTHAN						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	48,61,778	35,02,165	83,63,943	4,06,395	79,57,548	53,553
Loans to District and other Local Fund Committees	9,146	..	9,146	1,343	7,803	251
Advances to Cultivators	2,02,40,244	62,86,334	2,65,26,578	40,42,710	2,24,83,868	4,26,086
Loans to Landholders and other Notabilities	1,20,15,884	1,29,300	1,21,45,184	4,92,335	1,16,52,849	319
Loans and Advances under the Community Development Programme	33,68,107	31,86,324	65,54,431	4,61,844	60,92,587	..
Miscellaneous Loans and Advances	4,27,70,535	77,72,512	5,05,43,047	16,22,747	4,89,20,300	1,65,255
Total	8,32,65,694	2,08,76,635	10,41,42,329	70,27,374	9,71,14,955	6,45,464
Loans to Government Servants—						
House Building Advances	9,65,515	5,40,714	15,06,229	3,19,194	11,87,035	7,354
Advances for purchase of Motor Conveyances.	1,75,665	2,03,364	3,79,029	1,25,382	2,53,647	5,074
Advances for purchase of Other Conveyances	91,814	57,134	1,48,948	52,373	96,575	3,820
Other Advances	20,413	1,05,487	1,25,900	2,046	1,23,854	8,394
Total	12,53,407	9,06,699	21,60,106	4,98,995	16,61,111	24,642
Total Government of Rajasthan	8,45,19,101	2,17,83,334	10,63,02,435	75,26,369	9,87,76,066	6,70,106
GOVERNMENT OF SAURASHTRA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	22,43,684	2,18,82,733	2,41,26,417	1,49,108	2,39,77,309	24,467
Loans to Land-holders and other Notabilities	63,76,383	79,085	64,55,468	14,39,027	50,16,441	43,745
Advances to Cultivators	1,33,57,530	76,34,252	2,09,91,782	40,51,502	1,69,40,280	8,40,048
Miscellaneous Loans and Advances	(a) 2,39,02,987	3,37,26,712	5,76,29,699	21,66,489	5,54,63,210	1,42,335
Total	4,58,80,584	6,33,22,782	10,92,03,366	78,06,126	10,13,97,240	10,50,595
Loans to Government Servants—						
House Building Advances	(a) 7,81,309	2,68,675	10,49,984	1,15,280	9,34,704	7,013
Advances for purchase of Motor Conveyances	75,349	31,450	1,06,799	28,242	78,557	337
Advances for purchase of Other Conveyances	24,270	47,945	72,215	46,521	25,694	568
Other Advances	1,897	..	1,897	—17,354	19,251	..
Total	8,82,825	3,48,070	12,30,895	1,72,689	10,58,206	7,918
Total Government of Saurashtra	4,67,63,409	6,36,70,852	11,04,34,261	79,78,815	10,24,55,446	10,58,513

(a) Differs from last year's closing balance due to rounding.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March, 1956 and the BALANCES of such LOANS, etc. at the commencement and close of the year—concl'd.

	Balance, 1st April 1955	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1956	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF TRAVANCORE-COCHIN						
Loans to Municipalities Port Funds etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	86,40,577	..	86,40,577	3,78,367	82,62,210	4,23,404
Loans to Municipalities . . .	25,80,829	11,18,488	36,99,317	90,592	36,08,725	25,076
Loans to Land holders and other Notabilities.	12,220	1,590	13,810	954	12,856	367
Advances to Cultivators . . .	15,11,991	3,45,487	18,57,478	1,50,117	17,07,361	28,994
Miscellaneous Loans and Advances	1,68,78,111	87,96,347	2,56,74,458	22,14,157	2,34,60,301	5,04,984
Total . . .	2,96,23,728	1,02,61,912	3,98,85,640	28,34,187	3,70,51,453	9,82,825
Loans to Government Servants—						
House Building Advances . . .	960	94,600	95,560	1,437	94,123	..
Advances for the purchase of Motor Conveyances . . .	2,09,899	1,69,315	3,79,214	99,682	2,79,532	8,882
Advances for purchase of Other Conveyances . . .	35	..	35	24	11	2,731
Other Advances . . . . .	..	..	..	494	—494	51
Total . . .	2,10,894	2,63,915	4,74,809	1,01,637	3,73,172	11,664
Total Government of Travancore-Cochin.	2,98,34,622	1,05,25,827	4,03,60,449	29,35,824	3,74,24,625	9,94,48

Section Q.—Inter-State Debt Settlement

This Section was opened under Part I-Consolidated Fund of India and of the States concerned with effect from the Accounts for the year 1953-54 to record (i) the receipts from the Governments of Pakistan and Burma in discharge of the pre-separation Debt (ii) transactions connected with the repayment by the Governments of Andhra and Mysore of their share of the Public Debt incurred by the composite Madras State to the Government of Madras and (iii) transactions connected with the repayments by the Central Government of their share of the pre-integration Public Debt of the erstwhile Indian States to their successor States. With effect from 1955-56, this Section also accommodates transactions connected with certain repayments by the Central Government loans taken by the late Local Administration Pondicherry, from the French Government.

2. The heads under this Section close to "Government" in the ledger.

No. 95—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL and STATE GOVERNMENTS on account of INTER-STATE DEBT SETTLEMENT for the year ended 31st March, 1956.

Head of Account	Receipts	Disbursements (Charged)
	Rs.	Rs.
CENTRAL GOVERNMENT		
India and France . . . . .	..	20,93,539
India and Pakistan . . . . .	..	..
India and Burma	78,21,719	..
India and Mysore . . . . .	..	45,00,000
India and Rajasthan . . . . .	..	2,39,734
TOTAL CENTRAL GOVERNMENT	78,21,719	68,33,273
STATE GOVERNMENTS		
GOVERNMENT OF ANDHRA		
Madras and Andhra	8,600	44,37,000
GOVERNMENT OF MADRAS		
Madras and Andhra	44,37,000	8,600
Madras and Mysore	1,64,000	300
GOVERNMENT OF MYSORE		
India and Mysore	45,00,000	..
Madras and Mysore	300	1,64,000
TOTAL—STATE GOVERNMENTS	91,09,900	46,09,900
TOTAL—CENTRAL AND STATE GOVERNMENTS	1,69,31,619	1,14,43,173

No. 95-A—STATEMENT showing the DISTRIBUTION between Charged and Voted of the Expenditure of the CENTRAL GOVERNMENT and of the STATE GOVERNMENTS under DEBT HEADS (Comprising Public Debt and Loans and Advances) for the year ended 31st March, 1956.

Heads of Expenditure	Central Government		Government of Ajmer		Government of Bhopal		Government of Coorg		Government of Delhi		Government of Himachal Pradesh	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
<i>N—Public Debt</i>												
I—Permanent Debt	Rs. 72,29,33,935	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..
II—Floating Debt	19,26,21,24,800	..	2,60,750	..	2,83,840	..	2,41,785	..	..	..	4,08,458	..
III—Loans from the Central Government	..	..	..	..	..	..	..	..	..	..	..	..
<i>O—Loans and Advances by the Central Government</i>												
Advances to State Governments	2,47,76,79,073	10,46,79,428	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Fund for Development of Handloom and Khadi Industries	2,47,76,982	86,336	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Special Development Fund	5,74,17,205	4,18,548	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Fund for the benefit of Cotton Growers	28,00,000	..	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Sugar (Temporary) Excess Fund	17,10,000	5,60,000	..	..	..	..	..	..	..	..	..	..
Advances to Foreign Governments	..	11,00,000	..	..	..	..	..	..	..	..	..	..
Loans to Local Funds	..	35,89,15,587	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from the Fund for Development of Handloom and Khadi Industries	..	1,79,97,644	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Railway Revenue Reserve Fund	..	30,874	..	..	..	..	..	..	..	..	..	..
Deduct—Amount recovered from Other Governments, Departments etc. (Iron and Steel Equalisation Fund)	..	6,16,83,480	..	..	..	..	..	..	..	..	..	..
Loans to Government Servants	..	3,99,22,083	..	..	..	..	..	..	..	..	..	..
<i>P—Loans and Advances by the State Governments</i>												
Loans to Municipalities, Port Funds, etc.	..	29,58,923	..	..	..	..	27,35,802	..	20,40,640	..	1,55,67,831	..
Loans to Government Servants	..	21,058	..	..	..	..	75,766	..	8,885	..	58,422	..
<i>Q—Inter State Debt Settlement</i>												
Total	68,33,273	22,38,30,66,894	2,60,750	29,79,981	2,83,840	28,11,368	2,41,785	20,58,525	..	..	1,56,26,253	4,08,458

(a) Represents expenditure met from the Contingency Fund.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

12,90,895
(a) 34,900
1,125

No. 95-A—STATEMENT showing the DISTRIBUTION between Charged and Voted of the Expenditure of the CENTRAL GOVERNMENT and of the STATE GOVERNMENTS under DEBT HEADS
(Comprising Public Debt and Loans and Advances) for the year ended 31st March, 1956—contd.

Heads of Expenditure	Government of Vindhya Pradesh		Government of Andhra		Government of Assam		Government of Bihar		Government of Bombay		Government of Madhya Pradesh	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
<i>N—Public Debt</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—Permanent Debt . . . . .	..	..	..	..	..	..	..	..	2,82,13,800	..	49,92,300	..
II—Floating Debt . . . . .	..	..	10,50,15,439	..	..	..	5,48,00,000	..	33,40,182	..	..	..
III—Loans from the Central Government	26,52,250	..	3,11,00,365	..	27,66,687	..	1,28,63,169	..	1,84,13,225 (a) 44,22,714	..	2,33,58,165	..
<i>P—Loans and Advances by the State Governments</i>												
Loans to Municipalities, Port Funds, etc.	..	52,59,718	..	4,92,83,588	85,613	1,59,27,313	..	3,30,64,994	4,23,090	14,02,93,737	..	7,51,74,905 (a) 4,62,000
Loans to Government Servants . . . . .	..	93,336	..	1,76,247	..	36,23,172	..	7,92,960	..	1,77,538	..	4,55,517
<i>Q—Inter-State Debt Settlement</i>	..	..	44,37,060	..	..	..	..	..	..	..	..	..
Total	26,52,250	33,53,054	14,05,52,804	4,94,59,830	28,52,300	1,95,50,485	6,76,63,169	7,38,57,944	5,03,90,297 (a) 44,22,714	14,04,71,275	2,83,50,465	7,56,30,422 (a) 4,62,000

(a) Expenditure met from Contingency Fund.

No. 95-A—STATEMENT showing the DISTRIBUTION between Charged and Voted of the Expenditure of the CENTRAL GOVERNMENT and of the STATE GOVERNMENTS under BEST HEADS (Comprising Public Debt and Loans and Advances) for the year ended 31st March, 1956—contd.

Heads of Expenditure	Government of Madras		Government of Orissa		Government of Punjab		Government of Uttar Pradesh		Government of West Bengal		Government of Hyderabad	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N—Public Debt												
I—Permanent Debt	1,23,51,600	..	..	..	..	..	91,44,255	..	..	..	7,72,06,929	..
II—Floating Debt	7,10,60,239	..	2,81,00,000	..	..	..	6,63,00,000	..	4,91,38,545	..	2,47,00,000	..
III—Loans from the Central Government	4,59,28,161	..	52,38,654	..	1,15,28,435	..	3,37,95,841	..	1,68,05,166	..	(b)1,37,22,159	..
P—Loans and Advances by the State Governments												
Loans to Municipalities, Port Funds, etc.	..	7,18,99,462	..	2,24,38,373	..	7,23,83,607	..	13,37,61,778 (a) 1,21,500	..	11,05,43,041	..	2,25,55,818
Loans to Government Servants . . . . .	..	4,18,484	..	3,40,985	..	6,17,018	..	13,58,715	..	3,05,083	..	5,65,242
Q—Inter-State Debt Settlement	8,900	..	..	..	..	..	..	..	..	..	..	..
Total	12,93,48,900	7,23,17,946	3,33,38,654	2,27,79,358	1,15,28,435	7,30,02,625	10,82,40,096	13,51,20,493 (a) 1,21,500	6,59,43,711	11,08,48,124	(b)11,56,29,088	2,31,21,060

(a) Represents expenditure met from the Contingency Fund.

(b) Differs from the Finance Account figure (Rs. 4,17,41,159) in which consequent on the overall settlement of pre-integration assets and liabilities, a sum of Rs. 2,80,19,000 has been treated as repayment of loan.

No. 95-A—STATEMENT showing the DISTRIBUTION between Charged and Voted of the Expenditure of the CENTRAL GOVERNMENT and of the STATE GOVERNMENTS under DEBT HEADS (Comprising Public Debt and Loans and Advances) for the year ended 31st March, 1956—concl'd.

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Heads of Expenditure	Government of Madhya Bharat		Government of Mysore		Government of P.E.P.S.U.		Government of Rajasthan		Government of Saurashtra		Government of Travancore-Cochin	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>N—Public Debt</i>												
I—Permanent Debt	..	..	1,55,59,163	..	..	..	..	..	..	..	2,21,480	..
II—Floating Debt	1,17,00,000	..	..	..	..	..	34,88,71,822	..	22,75,000	..	1,04,474	..
III—Loans from the Central Government.	79,41,458	..	1,23,16,721	..	2,04,272	..	80,93,262	..	21,66,902	..	61,03,466	..
<i>P—Loans and Advances by the State Governments</i>												
Loans to Municipalities, Port Funds, etc.	..	2,80,53,262	..	2,09,47,226	..	1,43,27,074	..	2,08,76,635	1,69,960	6,31,52,822	1,47,835	1,01,14,077
Loans to Government Servants	..	4,69,608	..	7,20,471	..	1,99,886	..	9,06,699	..	3,48,070	..	2,63,915
<i>Q—Inter-State Debt Settlement</i>	..	..	1,64,000	..	..	..	..	..	..	..	..	..
Total	1,96,41,458	2,88,22,870	2,80,39,884	2,16,67,697	2,04,272	1,45,26,960	35,69,65,084	2,17,83,334	46,11,862	6,35,00,892	65,77,245	1,03,77,992

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

Charged and Voted Statement.

PART II.—CONTINGENCY FUND

This part deals with the accounts of Contingency Fund established by law by Parliament/State Legislature under Article 267 of the Constitution. The Contingency Fund is in the nature of an imprest into which are paid from time to time such sums as may be determined by such law, and the said Fund is placed at the disposal of the President, Governor or Rajpramukh, as the case may be, to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Parliament/State Legislature.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1956.

1	2	3	4	5	6	7	8
	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT	15,00,00,000						
Prepartition payments				20,85,000	20,85,000		
Loans and Advances by the Central Government				50,31,000	50,31,000		
Total Central Government	15,00,00,000			71,16,000	71,16,000		(a)15,00,00,000
STATE GOVERNMENTS							
GOVERNMENT OF AJMER	10,00,000						
Land Revenue				30,329	30,329		
Total Government of Ajmer	10,00,000			30,329	30,329		10,00,000
GOVERNMENT OF BHOPAL	10,00,000						
Education				5,650	5,650		
Medical				1,06,297	1,06,297		
Capital Outlay on Schemes of Government Trading				70,000	70,000		
Loans and Advances by State Governments				2,26,800	2,26,800		
Total Government of Bhopal	10,00,000			4,08,747	4,08,747		10,00,000
GOVERNMENT OF COORG		10,00,000					
General Administration				17,046	17,046		
Total Government of Coorg		10,00,000		17,046	17,046		10,00,000
GOVERNMENT OF DELHI	10,00,000						10,00,000
GOVERNMENT OF HIMACHAL PRADESH.	9,95,117						
Other Revenue Expenditure financed from Ordinary Revenues.				49,329	49,329		
General Administration				14,444	14,444		
Veterinary			4,883			4,883	
Co-operation				501	501		
Miscellaneous Department				5,665	5,665		
Miscellaneous				18,260	18,260		
Community Development Projects, etc.				9,256	9,256		
Payments of Commuted Value of Pensions.				1,681	1,681		
Loans and Advances by State Governments.				5,96,900	5,62,000	34,900	
Total Government of Himachal Pradesh.	9,95,117		4,883	6,96,036	6,61,136	39,783	9,60,217
GOVERNMENT OF VINDHYA PRADESH.	8,50,500						
Administration of Justice		23,000	23,000				
Superannuation Allowances and Pensions.		21,500	21,500				
Capital Account of other State Works Outside the Revenue Account.				55,195	55,195		
Loans and Advances by State Governments.		1,05,000	1,05,000	6,54,573	6,54,573		
Total Government of Vindhya Pradesh.	8,50,500	1,49,500	1,49,500	7,09,768	7,09,768		10,00,000

(a) Includes Rs. 5 Crores placed at the disposal of the Financial Commissioner of Railways for purposes of meeting the unforeseen expenditure of the Railways.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1956 - *contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ANDHRA	37,35,446						
Forest				2,13,565	2,13,565		
General Administration				11,569		11,569	
Education		2,05,000	2,05,000	10,000	10,000		
Co-operation		58,552	58,552				
Miscellaneous Departments				3,63,371	3,63,371		
Civil Works		1,002	1,002	10,14,801	10,14,801		
Construction of Irrigation, etc., Works.—Capital Account				32,966	32,966		
Capital Account of Civil Works outside the Revenue Account.				22,203	22,203		
Capital Outlay on Electricity Schemes.				76,162	76,162		
Total Government of Andhra	37,35,446	2,64,554	2,64,554	17,44,637	17,33,068	11,569	39,88,431
GOVERNMENT OF ASSAM	1,50,00,000	(a) 20,00,000					
Forest				884	884		
Agriculture				5,262	5,262		
Co-operation				63,100	63,100		
Civil Works				4,11,430	4,11,430		
Total Government of Assam	1,50,00,000	20,00,000		4,80,676	4,80,676		1,70,00,000
GOVERNMENT OF BIHAR	1,00,00,000	2,00,00,000					
Forest				1,620	1,620		
Construction of Irrigation, etc., Works.—Working Expenses.				18,653	18,653		
Other Revenue Expenditure Financed from Ordinary Revenues.				1,364	1,364		
Interest on Debt and other obligations.				1,335	1,335		
General Administration				3,02,310	3,02,310		
Police				40,372	40,372		
Education				11,99,000	11,99,000		
Public Health				16,070	16,070		
Agriculture				32,043	32,043		
Industries & Supplies				1,66,887	1,66,887		
Miscellaneous Departments				56,614	56,614		
Civil Works				20,306	20,306		
Miscellaneous				39,554	39,554		
Capital Outlay on Multipurpose River Schemes.				29,551	29,551		
Capital Outlay on Road and Water Transport Schemes.				18,23,113	18,23,113		
Total Government of Bihar	1,00,00,000	2,00,00,000		37,48,792	37,48,792		3,00,00,000

(a) Differs from the corresponding amount charged under the head "57—Miscellaneous" in Account No. 81-A due to an adjustment of Rs. 75,00,000 as debit credit to the Contingency Fund by per contra credit to Revenue.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1956—*contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BOMBAY	2,97,09,374						
Land Revenue . . . . .		..	..	2,62,545	2,61,045	1,500	
State Excise Duties		3,000	3,000	..	..	..
Forest . . . . .		..	..	11,676	11,676	..	
Registration . . . . .		..	..	242	242	..	
Charges on account of Motor Vehicles Acts.		..	..	197	197	..	
Other Revenue Expenditure Financed from Ordinary Revenues.		..	..	3,91,796	3,91,796	..	
General Administration . . . . .		..	..	1,48,824	1,48,311	513	
Administration of Justice . . . . .		..	..	7,227	7,227	..	
Police . . . . .		..	..	2,20,839	2,17,283	3,556	
Education . . . . .		..	..	13,05,634	3,34,109	9,71,525	
Medical . . . . .		..	..	1,36,413	20,043	1,16,370	
Agriculture		17,405	17,405	35,710	20,710	15,000	
Co-operation . . . . .		..	..	7,993	7,993	..	
Industries and Supplies . . . . .		..	..	21,289	21,289	..	
Miscellaneous Departments		1,651	1,651	81,983	51,983	30,000	
Civil Works		1,920	1,920	1,48,986	1,19,695	29,091	
Other Revenue Expenditure connected with Electricity Schemes.		2,500	3,203	..	..	703	
Receipts from Electricity Schemes—Working Expenses		..	42	..	..	42	
Famine		1,128	1,128	..	..	..
Miscellaneous		2,55,083	2,55,083	1,62,050	1,62,050	..	
Community Development Projects, etc.		..	..	10,64,466	10,64,466	..	
Civil Defence		2,070	2,070	..	..	..
Construction of Irrigation, etc. Works—Capital Account.		..	..	27,790	21,696	6,094	
Capital Outlay on Industrial Development.		..	..	39,57,784	2,57,784	37,00,000	
Capital Account of Civil Works outside the Revenue Account.		..	..	97,499	..	97,499	
Capital Outlay on Electricity Schemes.		..	..	47,193	47,193	..	
Capital Account of Other State Works outside the Revenue Account.		5,124	5,124	..	..	..
Loans from the Central Government.		..	..	44,22,714	..	44,22,714	
Total Government of Bombay	2,97,09,374	2,89,881	2,90,626	1,25,60,850	31,66,988	93,94,607	2,06,05,993

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1956—contd.

1	Opening Balance 2	Appropriation from the Consolidated Fund or any Reserve Fund 3	Amount remaining unrecouped at the end of the previous year 4	Advance from the Fund during the year 5	Recoupment to the Fund 6	Net amount unrecouped 7	Closing Balance 8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH.	49,48,697	25,00,000					
Land Revenue . . . . .		..	..	5,248	5,248	..	
Forest . . . . .		..	..	40,306	40,306	..	
General Administration		9,000	9,000	1,43,094	1,37,162	5,932	
Administration of Justice . . . . .		..	..	8,421	8,421	..	
Police . . . . .		..	..	68,350	68,350	..	
Education		16,000	16,000	79,587	57,334	22,253	
Medical . . . . .		..	..	2,64,593	2,64,593	..	
Agriculture . . . . .		..	..	50,111	50,111	..	
Co-operation . . . . .		..	..	198	198	..	
Industries and Supplies		1,303	1,303	35,313	35,313	..	
Miscellaneous Departments . . . . .		..	..	1,308	1,308	..	
Civil Works . . . . .		..	..	35,339	18,147	17,192	
Other Revenue Expenditure connected with Electricity Schemes.		..	..	87,387	87,387	..	
Famine . . . . .		..	..	6,46,920	6,46,920	..	
Stationery and Printing . . . . .		..	..	1,26,914	1,26,914	..	
Miscellaneous		10,000	25,000	2,14,231	2,14,231	15,000	
Community Development Projects, etc.		..	..	17,04,518	16,97,574	6,944	
Construction of Irrigation etc. Works—Capital Account.		..	..	31,553	31,553	..	
Capital Outlay on Industrial Development.		..	..	2,00,000	..	2,00,000	
Capital Account of Civil Works outside the Revenue Account.		..	..	5,803	5,803	..	
Capital Outlay on State Schemes of Government Trading.		..	..	21,660	21,660	..	
Loans and Advances by State Governments.		..	..	13,48,000	8,86,000	4,62,000	
TOTAL GOVERNMENT OF MADHYA PRADESH.	49,48,697	25,36,303	51,303	51,18,854	44,04,533	7,29,321	67,70,679
GOVERNMENT OF MADRAS	75,00,000						
Taxes on Income other than Corporation Tax and Estate Duty.		..	..	50,000	50,000	..	
Land Revenue . . . . .		..	..	1,65,500	1,65,500	..	
Other Revenue Expenditure Financed from Ordinary Revenues.		..	..	660	660	..	
Interest on Debt & other Obligations		..	..	1,76,276	1,76,276	..	
General Administration . . . . .		..	..	19,537	19,537	..	
Police . . . . .		..	..	1,84,353	1,84,353	..	
Scientific Departments . . . . .		..	..	10,000	10,000	..	
Education . . . . .		..	..	1,00,000	1,00,000	..	
Medical . . . . .		..	..	4,19,223	4,19,223	..	
Public Health . . . . .		..	..	6,61,249	6,61,249	..	
Agriculture . . . . .		..	..	1,60,368	1,60,368	..	
Veterinary . . . . .		..	..	2,943	2,943	..	
Carried over	75,00,000	..	..	19,50,109	19,50,109	..	

No. 96 -ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1956 - *contd.*

1	2	3	4	5	6	7	8
	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS— concl'd.							
Brought forward	75,00,000	..	..	19,50,109	19,50,109	..	
Co-operation . . . . .		..	..	23,173	23,173	..	
Industries and Supplies . . . . .		..	..	31,632	31,632	..	
Miscellaneous Departments . . . . .		..	..	50,787	50,787	..	
Civil Works . . . . .		..	..	7,08,337	7,08,337	..	
Other Revenue Expenditure connected with Electricity Schemes.		..	..	161	161	..	
Famine . . . . .		..	..	83,25,769	83,25,769	..	
Construction of Irrigation, etc. Works—Capital Account.		..	..	3,70,093	3,70,093	..	
Capital Account of Civil Works outside the Revenue Account.		..	..	33,571	33,571	..	
Capital Account of Other State Works outside the Revenue Account.		..	..	4,51,121	4,51,121	..	
Construction of Irrigation etc. Works—Working Expenses.		..	..	3,410	3,410	..	
TOTAL GOVERNMENT OF MADRAS	75,00,000	..	..	1,19,48,163	1,19,48,163	..	75,00,000
GOVERNMENT OF ORISSA	1,00,00,000	—65,00,000					
Land Revenue . . . . .		..	..	16,279	16,279	..	
Forest . . . . .		..	..	1,61,951	1,61,951	..	
General Administration . . . . .		..	..	25,301	25,301	..	
Public Health . . . . .		..	..	50,432	50,432	..	
Veterinary . . . . .		..	..	1,44,099	1,44,099	..	
Civil Works . . . . .		..	..	4,50,649	4,50,649	..	
Construction of Irrigation, etc. Works—Capital Account.		..	..	3,576	3,576	..	
Capital Outlay on Industrial Development.		..	..	32,434	32,434	..	
TOTAL GOVERNMENT OF ORISSA	1,00,00,000	— 65,00,000	..	8,84,721	8,84,721	..	35,00,000
GOVERNMENT OF PUNJAB	50,00,000						
Land Revenue . . . . .		..	..	14,588	14,588	..	
Other Revenue Expenditure Financed from Ordinary Revenues . . . . .		..	..	93,832	93,832	..	
General Administration . . . . .		..	..	9,000	..	9,000	
Agriculture . . . . .		..	..	82,280	82,280	..	
Civil Works . . . . .		..	..	3,72,389	3,72,389	..	
Construction of Irrigation, etc. Works.		..	..	2,39,802	2,39,802	..	
Capital outlay on State Schemes of Government Trading.		..	..	2,70,000	2,70,000	..	
TOTAL GOVERNMENT OF PUNJAB	50,00,000	..	..	10,81,891	10,72,891	9,000	49,91,000

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1956—*contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH .	3,79,37,782						
Land Revenue . . . . .		..	7,878	..	..	7,878	
Forest . . . . .		..	..	1,75,000	1,75,000	..	
Construction of Irrigation, etc. Works—Working Expenses.		..	..	17,343	17,343	..	
General Administration . . . . .		..	..	16,353	16,353	..	
Jails and Convict Settlements . . . . .		..	..	44,658	24,533	20,125	
Police . . . . .		..	..	1,57,900	1,57,900	..	
Education . . . . .		..	..	55,302	55,302	..	
Medical		2,000	2,000	1,87,766	1,32,792	54,974	
Public Health . . . . .		..	1,000	13,168	..	14,168	
Agriculture		3,84,334	3,84,334	32,378	7,378	25,000	
Veterinary . . . . .		..	..	5,874	5,874	..	
Co-operation . . . . .		..	..	2,500	2,500	..	
Industries and Supplies		700	700	3,19,031	3,19,031	..	
Aviation . . . . .		..	..	3,20,000	3,20,000	..	
Famine . . . . .		..	..	1,07,40,000	1,07,40,000	..	
Miscellaneous		4,17,000	4,17,000	7,77,300	6,63,300	1,14,000	
Community Development Projects, etc.		..	..	1,03,99,767	1,03,99,767	..	
Construction of Irrigation, etc. Works—Capital Account.		11,49,306	11,49,306	..	..	..
Capital Account of Civil Works outside the Revenue Account.		..	..	12,00,000	..	12,00,000	
Loans & Advances by State Governments.		1,00,000	1,00,000	34,96,739	33,75,239	1,21,500	
TOTAL GOVERNMENT OF UTTAR PRADESH	3,79,37,782	20,53,340	20,62,218	2,79,61,079	2,64,12,312	15,57,645	3,84,42,355
GOVERNMENT OF WEST BENGAL	1,00,00,000						
General Administration . . . . .		..	..	3,02,135	3,02,135	..	
TOTAL GOVERNMENT OF WEST BENGAL	1,00,00,000	..	..	3,02,135	3,02,135	..	1,00,00,000
GOVERNMENT OF HYDERABAD	73,96,254						
Land Revenue . . . . .		..	..	9,705	9,705	..	
Other Taxes and Duties . . . . .		..	..	152	152	..	
Other Revenue Expenditure Financed from Ordinary Revenues.		..	..	1,07,506	1,07,506	..	
General Administration . . . . .		..	..	1,65,131	1,65,131	..	
Police . . . . .		..	..	36,974	36,974	..	
Education . . . . .		..	..	1,41,641	1,41,641	..	
Medical . . . . .		..	..	378	378	..	
Public Health . . . . .		..	..	4,715	4,715	..	
Agriculture . . . . .		..	(a) 64,207	1,25,047	1,17,993	7,054	
Veterinary . . . . .		..	..	2,26,654	2,26,654	..	
Industries and Supplies . . . . .		..	..	19,000	19,000	..	
Miscellaneous Departments . . . . .		..	..	1,01,697	1,01,697	..	
Civil Works . . . . .		..	..	5,67,050	5,67,050	..	
Carried over	73,96,254	..	64,207	15,05,648	14,98,594	7,054	

(a) Recouped by debit to Major head "57—Miscellaneous".

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1956—*contd.*

1	2	3	4	5	6	7	8
	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF HYDERABAD <i>—concl'd.</i>							
Brought forward	73,96,254	..	64,207	15,05,648	14,98,594	7,054	
Stationery & Printing . . . . .		..	..	20,681	20,681	..	
Miscellaneous		64,207	..	19,163	19,163	..	
Community Development Projects, etc. . . . .		..	..	56,938	56,938	..	
Capital Outlay on Road and Water Transport Schemes		2,00,000	2,00,000	..	..	..
Loans from the Central Government		13,39,539	13,39,539	..	..	..
Loans and Advances by State Governments		10,00,000	10,00,000	7,89,743	7,89,743	..	
TOTAL GOVERNMENT OF HYDERABAD.	73,96,254	26,03,746	26,03,746	23,92,173	23,85,119	7,054	99,92,946
GOVERNMENT OF MADHYA BHARAT	1,00,00,000						
Land Revenue . . . . .		..	..	1,712	1,712	..	
Other Revenue Expenditure Financed from Ordinary Revenues . . . . .		..	..	74	74	..	
General Administration . . . . .		..	..	1,87,460	1,87,460	..	
Police . . . . .		..	..	2,68,021	2,68,021	..	
Public Health . . . . .		..	..	18,680	18,680	..	
Agriculture . . . . .		..	..	83	83	..	
Rural Development . . . . .		..	..	3,53,998	3,53,998	..	
Industries and Supplies . . . . .		..	..	3,52,966	3,52,966	..	
Miscellaneous Departments . . . . .		..	..	1,49,391	1,49,391	..	
Receipts from Road and Water Transport Schemes . . . . .		..	..	2,47,616	2,47,616	..	
Civil Works . . . . .		..	..	8,296	8,296	..	
Miscellaneous . . . . .		..	..	67,551	67,551	..	
Payment of compensation to Land holders etc. on the abolition of the Zamindari System . . . . .		..	..	3,10,634	3,10,634	..	
Capital Outlay on Industrial Development . . . . .		..	..	9,00,000	9,00,000	..	
Capital Outlay on Electricity Schemes . . . . .		..	..	1,73,594	..	1,73,594	
Capital Outlay on State Schemes of Government Trading . . . . .		..	..	11,38,501	11,38,501	..	
Loans and Advances by State Governments . . . . .		..	..	2,49,580	2,49,580	..	
TOTAL GOVERNMENT OF MADHYA BIHAR.	1,00,00,000	..	..	44,28,157	42,54,563	1,73,594	98,26,406
GOVERNMENT OF MYSORE	30,00,000						
Rural Development . . . . .		..	..	14,353	14,353	..	
TOTAL GOVERNMENT OF MYSORE	30,00,000	..	..	14,353	14,353	..	30,00,000
GOVERNMENT OF P.E.P.S.U.	50,00,000						
Agriculture . . . . .		..	..	90,000	90,000	..	
Miscellaneous Departments . . . . .		..	..	73,182	73,182	..	
Civil Works . . . . .		..	..	85,678	85,678	..	
Miscellaneous . . . . .		..	..	35,47,038	35,47,038	..	
Capital Outlay on Industrial Development . . . . .		..	..	32,48,700	32,48,700	..	
Loans and Advances by State Governments . . . . .		..	..	16,85,000	16,85,000	..	
TOTAL GOVERNMENT OF P.E.P.S.U.	50,00,000	..	..	87,29,598	87,29,598	..	50,00,000

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1956—*conold.*

1	2	3	4	5	6	7	8
	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF RAJASTHAN—	50,00,000						
Land Revenue . . . . .		..	..	28,518	28,518	..	
Forest . . . . .		..	..	1,07,294	1,07,294	..	
General Administration . . . . .		..	..	16,485	16,485	..	
Administration of Justice . . . . .		..	..	19,006	19,006	..	
Jails and Convict Settlements . . . . .		..	..	1,510	1,510	..	
Police . . . . .		..	..	747	747	..	
Education . . . . .		..	..	5,46,749	5,46,749	..	
Medical . . . . .		..	..	10,67,779	10,67,779	..	
Public Health . . . . .		..	..	25,00,000	..	25,00,000	
Agriculture . . . . .		..	..	3,28,975	3,28,975	..	
Veterinary . . . . .		..	..	75,000	75,000	..	
Miscellaneous Departments . . . . .		..	..	1,59,137	1,59,137	..	
Civil Works . . . . .		..	..	49,899	49,899	..	
Other Revenue Expenditure connected with Multipurpose River Schemes.		..	..	24,528	24,528	..	
Receipts from Electricity Schemes—Working Expenses.		..	..	28,015	28,015	..	
Famine . . . . .		..	..	5,24,401	5,24,401	..	
Miscellaneous . . . . .		..	..	2,33,527	2,33,527	..	
Construction of Irrigation, etc. Works—Capital Account.		..	..	13,787	13,787	..	
Capital Outlay on Industrial Development.		..	..	1,15,000	1,15,000	..	
Capital Outlay on Multipurpose River Schemes.		..	..	8,243	8,243	..	
Capital Account of Civil Works outside the Revenue Account.		..	..	1,74,504	1,74,504	..	
Capital outlay on Electricity Schemes.		..	..	1,36,510	1,36,510	..	
Loans and Advances by State Governments.		..	..	33,59,576	33,59,576	..	
TOTAL GOVERNMENT OF RAJASTHAN	50,00,000	..	..	95,19,190	70,19,190	25,00,000	25,00,000
GOVERNMENT OF SAURASHTRA .	50,00,000	50,00,000					
Land Revenue . . . . .		..	..	962	962	..	
General Administration . . . . .		..	..	75,748	75,748	..	
Education . . . . .		..	..	20,712	20,712	..	
Miscellaneous Departments . . . . .		..	..	409	409	..	
Famine . . . . .		..	..	3,000	3,000	..	
Miscellaneous . . . . .		..	..	83,671	83,671	..	
Loans and Advances by State Governments.		..	..	24,14,057	24,14,057	..	
TOTAL GOVERNMENT OF SAURASHTRA.	50,00,000	50,00,000	..	25,98,559	25,98,559	..	1,00,00,000
GOVERNMENT OF TRAVANCORE-COCHIN.	24,76,131						
Land Revenue . . . . .		..	..	1,58,126	1,58,126	..	
State Excise Duties . . . . .		..	..	150	150	..	
General Administration		23,869	23,869	..	..	..
Miscellaneous . . . . .		..	..	378	378	..	
Extraordinary Charges . . . . .		..	..	68,067	68,067	..	
TOTAL GOVERNMENT OF TRAVANCORE-COCHIN.	24,76,131	23,869	23,869	2,26,721	2,26,721	..	25,00,000

Part III—Public Account

Sections R, S and T to W—Debt, Deposits, Advances, etc.

Receipts Rs. 19,15,80,86,338

Disbursements Rs. 17,49,05,13,597

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
	97	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds are provided for such expenditure.	610— 615	..	..
		CENTRAL GOVERNMENT			
R.—Unfunded Debt	98	Special Loans	617	..	33,935
„	100	Deposits of Service Funds	619	2,76,640	8,33,158
„	101	Savings Bank Deposits	620— 621	1,57,42,07,007	1,22,32,98,771
„		Post Office Certificates		38,99,81,349	12,04,64,240
„		State Provident Funds		37,07,18,522	20,86,50,111
„		Other Accounts		2,41,54,441	1,63,16,948
„		State Savings Certificates		— 2,102	2,76,327
„		Ten year Treasury Savings Deposits		4,81,30,337	74,94,282
S.—Deposits and Advances	42	Other Appropriations for Reduction or Avoidance of Debt.	310	5,02,41,785	..
„	102	Famine Relief Fund	626	9,608	9,535
„	105	Purchases and Sales of Silver	635	8,04,628	1,28,77,486
„	106	Central Road Fund	636	5,26,33,104	4,96,36,588
„	106-A	Subventions from Central Road Fund	637	21,11,655	16,27,804
„	25	Depreciation Reserve Fund—Railways	206	48,88,79,585	45,92,47,514
„	25B	Railway Development Fund	208	7,56,69,017	12,13,80,719
„	25-A	Railway Revenue Reserve fund	207	8,50,64,025	— 1,77,336
„	40	Renewals Reserve Fund—Posts and Telegraphs	293	1,35,00,000	98,54,482
„	40-A	Telephone Development Fund	293	71,56,889	27,49,606
„		Fund for Development of Handloom and Khadi Industries.		8,98,13,956	11,21,83,620
„		Special Development Fund		40,49,90,689	16,75,57,746
„		Renewals Reserve Fund—Pritchard Salt Works and Main Salt Stores Kharagoda.		34,278	147
„		Renewals Reserve Fund—Northern India Salt Revenue.		1,14,587	42,563
„	108	Depreciation Reserve Fund—Lighthouses and Lightships.	639	1,48,568	..
„		General Reserve Fund—Lighthouses and Lightships		20,05,445	15,73,186
„		Replacement Reserve Fund—Lighthouses and Lightships.		13,500	..
„		Depreciation Reserve Fund—Overseas Communication Service.		10,25,600	10,778
„		Fund for the benefit of cotton-growers		8,47,446	2,04,96,674
		Total carried over		3,68,25,30,559	2,53,64,38,884

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Brought forward		3,68,25,30,559	2,53,64,38,884
S.—Deposits and Advances		[Fund for payment of Bonus to temporary clerical personnel under the scheme of unified scale of pay .		10	—20
..		Cotton Textile Fund		2,500	10,23,012
..		Coal Production Fund		6,386	..
..		Coal Mines Labour Housing and General Welfare Fund.		1,40,64,603	66,82,289
..		Depreciation Reserve Fund—Government Presses .		4,39,572	1,49,051
..		Sugar (Temporary), Excise Fund		1,63,900	39,34,707
..		Post Office Certificates Bonus Fund		5,64,04,514	31,32,663
..		Mica Mines Labour Welfare Fund		19,38,632	10,02,580
..		Reserve Fund for the Protection of Sugar Industry		14,686	6,847
..		Fund for the relief of Groundnut Cultivators .		2,823	46,623
..	108	Special Reserve Fund—Electricity	639	1,22,944	..
..		Fund for Benefit of Linseed Cultivators . . . . .		..	20,733
..		Development Fund . . . . .		..	4,64,416
..		Defence Reserve Fund		82,697	1,39,089
..		Kutch Benevolent Fund		50,000	22,800
..		Deposits of Depreciation Reserve Fund of Commercial Concerns.		3,30,000	5,929
..		Motor Transport Reserve Fund		26,000	3,000
..		Un-employed Fund—Pondichery		1,37,739	1,00,876
..		Pension Fund—Pondichery		7,30,703	7,57,730
..	109	Deposits of Local Funds	646	4,48,50,481	4,22,77,168
..	110	Deposits of Branch Line Companies	649	9,624	2,373
..	111	Departmental, Judicial and other Deposits	650	2,18,48,87,092	2,20,42,59,108
..	..	Advances . . . . .	..	97,62,02,561	90,24,68,182
..	..	Suspense . . . . .	..	65,52,84,997	41,63,36,235
..	..	Miscellaneous . . . . .	..	1,80,11,920	1,60,88,380
T.—Remittances	..	Receipts and Payments . . . . .	..	5,08,43,81,731	5,17,08,77,066
U.—Transfer of cash between England and India.	114	Receipts and Payment	662	1,15,09,94,514	1,16,42,78,803
		Total		13,87,16,71,188	12,47,05,18,324
W.—Cash Balance	115	Opening and Closing Balances	663	32,21,53,576	—4,27,82,965
		TOTAL CENTRAL GOVERNMENT		14,19,38,24,764	12,42,77,35,559

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
STATE GOVERNMENTS					
2—Unfunded Debt	98	Special Loans	618	36,97,606	1,27,206
"	101	State Savings Bank Deposits	622- 625	6,11,29,743	6,41,61,166
"		State Provident Funds		12,91,36,471	6,58,60,356
"		Indian State Certificates		17,53,798	16,37,575
"		Other Accounts		2,74,18,138	45,36,679
"		Interest Suspense Account		100	110
3—Deposits and Advances	102	Famine Relief Fund	627	1,96,08,982	1,96,72,516
"	103	Sinking Funds	631	11,22,85,684	4,57,76,510
"	42	Other Appropriations for Reduction or Avoidance of Debt.	310	5,59,18,784	19,77,03,700
"	103	Sinking Fund Investment Account	631	6,44,29,892	11,66,84,229
"	106-A	Subventions from Central Road Fund	637	4,78,28,048	4,45,88,756
"	107	Revenue Reserve Fund	636	17,77,227	..
"	107	Revenue Reserve Fund Investment Account	636	9,59,99,005	8,50,82,611
"	108	Deposits of Depreciation Reserve of Government Commercial Concerns.	640- 645	..	..
"		State Road Funds		4,69,64,977	6,36,40,274
"		General Police Fund		2,05,536	2,05,536
"		Pensions Equalisation Fund		1,650	27,000
"		Fire and Flood Emergency Fund		50,000	60,274
"		Publication Fund—Assam		10,449	..
"		Depreciation Reserve Fund—Electricity		3,37,47,247	1,19,00,627
"		Fund for Village Reconstruction and Harijan uplift		990	3,64,518
"		Contingency Reserve Fund—Electricity		2,40,816	..
"		Fund for Development of Hindi and State Languages		1,27,500	1,54,118
"		Nazul Fund, Lucknow		1,94,938	8,66,200
"		Magh Mela Fund, U.P.		94,810	1,51,993
"		Dangs District Reserve Fund		34,54,525	3,71,133
"		Fund for the development of rural water supply		1,26,035	500
"		Depreciation Reserve Fund—Irrigation		23,97,770	27,91,483
"		Depreciation Reserve Fund—Government Presses		13,24,845	6,01,630
"		Special Reserve Fund—Electricity		24,72,120	34,33,476
"		Hospital Fund . . . . .		..	19,58,070
"		Deposits of Depreciation Reserve Fund—Commercial Concerns.		3,21,58,702	1,60,09,961
"		Fund for promotion of education among educationally backward classes.		36,24,000	37,86,743
"	Special Development and Reserve Funds Mysore	27,93,747	..		
Carried over				75,19,74,134	75,21,53,964

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Brought forward		75,19,74,134	75,21,53,964
		STATE GOVERNMENTS			
S—Deposits and Advances		Special Development Fund		1,14,65,151	1,61,25,799
"		Debt Redemption and Avoidance Fund		1,48,89,316	1,34,24,155
"		Fund for Development Schemes		69,86,803	3,82,57,033
"		Orissa Loan Stipend Fund		3,42,192	4,34,103
"		Reserve Fund—Transport		10,89,270	5,92,207
"		Motor Transport Reserve Fund		74,633	58,236
"		Bhansinghji Polytechnic Institute Fund		11,34,600	..
"		Depreciation Reserve Fund—Water Works		3,40,915	5,857
"		Zamindari Abolition Fund		90,27,06,481	93,37,36,140
"		Local Development Works Fund		43,90,307	43,90,307
"		Fishermen's Relief Fund		6,731	1,500
"		Village Development Fund		20,05,122	4,54,096
"		Industrial Research and Development Fund		66,17,592	42,26,938
"		Nizam Sagar Development Fund		8,57,100	5,08,621
"		Bombay State Milk Fund		98,99,359	86,25,017
"	108	Rudrapur Township and Development Fund	640— 645	16,415	59,930
"		Port Reserve Fund		13,04,000	15,17,055
"		Sugar Cane Cess Fund		97,80,317	50,68,583
"		Other Funds of Madhya Bharat Government		74,24,087	2,57,43,912
"		Insurance Fund		6,59,122	2,28,208
"		Cultivators Benefit Fund . . . . .		..	80,610
"		Bhavnagar Multipurpose Fund		18,24,162	6,53,701
"		Co-operative Marketing and Agricultural Development Fund		1,45,014	1,90,050
"		Porbandar Water Supply Reserve Fund . . . . .		..	—21,71,079
"		Hindu Religious and Charitable Endowment Fund		21,48,352	11,65,614
"		Railway Reserve Fund—Junagadh State Railways		—18,96,532	..
"		Port Development Fund		1,40,00,000	..
"		Foodgrain Reserve Fund—Punjab		—89	..
"		General Reserve Fund—Cooch Behar		81,913	21,43,923
"		Post-war Reconstruction and Development Fund . . . . .		..	2,50,00,000
"		Sugar Research and Labour Housing Fund		1,50,000	17,99,339
"	109	Deposits of Local Funds	648— 649	1,22,56,68,726	1,18,79,04,504
"	111	Departmental, Judicial and other Deposits	650— 653	1,43,79,60,086	1,45,18,55,451
"	..	Advances . . . . .	..	30,37,90,268	23,14,68,659
"	..	Suspense . . . . .	..	26,09,08,602	21,38,80,725
"	..	Miscellaneous . . . . .	..	20,35,98,568	3,75,92,147
T—Remittances	..	Receipts and Payments . . . . .	..	10,39,46,041	6,28,19,768
W—Cash Balance	115		664	1,26,392	..
		Total		5,28,64,15,150	5,01,99,95,073
		Opening and Closing Balances		93,76,53,963	1,03,81,17,308
		TOTAL STATE GOVERNMENTS		6,22,40,69,113	6,05,81,12,381
		TOTAL CENTRAL AND STATE GOVERNMENTS		20,41,78,93,877	18,48,56,47,940

Part III—Public Account

Sections R, S and T to W—Debt, Deposits, Advances etc.

This part deals with the Debt (other than those falling under Debt heads included in Part I), Deposits and Remittance transactions as distinct from Revenue, Service and Capital transactions which have been dealt with in Part I. Besides the accounts of Debt, this part includes an account of all other sources, apart from revenue, from which the capital and other disbursements outside the Revenue Account are financed.

2. A progressive account of Capital and other disbursements of the Central and State Governments (outside the Revenue Account) to end of 1955-56 and of the principal sources from which funds were provided for such expenditure is set forth in Account No. 97, which has been adopted from 1931-32 in replacement of the statement of the distribution of the Public Debt formerly given in Account No. 82-B. The statement is not a complete balance sheet, but it gives a fairly accurate presentation of the changes in the financial position of the Central and State Governments from year to year. In this statement the loans from the Central Government to State Governments are treated as disbursements of the Central Government and as part of the Public Debt of the State Governments. The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such capital outlay is financed:—

- (1) Ordinary Revenue.
- (2) Surplus cash balances.
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits, advances and remittances.

3. Pending the closing of the accounts for the prepartition period *i.e.* 1st April, 1947 to 14th August, 1947, and the final settlement between the dominions of India and Pakistan, and the Governments of East and West Punjab, the opening balances on 15th August, 1947, under the various Debt, Deposit etc. heads in respect of these Governments were adopted on a provisional basis subject to correction in future. The basis on which the 'Provisional' figures were worked out was not uniform. In some cases, for instance, General Provident Fund, Advances to Government servants, etc. the allocation followed the option for service exercised by the Government servants concerned. In certain other cases it was on a territorial basis. In yet others, where neither formula could be suitably applied, the figures had been worked out on *ad-hoc* basis. The balances should, therefore, still be regarded as provisional.

In the case of the Government of Bengal, however, the pre-partition accounts were closed and the balances on 14th August, 1947 were allocated between East and West Bengal. The allocation had been made either on the basis of agreements reached between the two Governments or on the basis of Awards made by the Arbitral Tribunal. Where there was neither agreement nor arbitration, figures had been adopted on a provisional basis. The balances should therefore, be regarded as provisional in those cases.

4. Consequent on the formation of the Andhra State the closing balances as on 30-9-1953 relating to the composite Madras State had to be allocated among the successor States, viz. Residuary Madras State, Andhra and Mysore. The allocation has been made mainly in accordance with the provisions contained in Andhra State Act, 1953. Where there is no specific provision in the Act, the allocation has been made in the manner mutually agreed upon by them as provided for therein. In cases where this has not yet been decided, the entire balance has been taken over by the Residuary Madras State subject to subsequent allocation in the manner to be agreed to.

No. 97—STATEMENTS showing the CAPITAL and other EXPENDITURE (outside the REVENUE ACCOUNT) of the SEVERAL GOVERNMENTS, in INDIA and in ENGLAND, to end of the year 1955-56 and the PRINCIPAL SOURCES from which FUNDS were provided for that EXPENDITURE.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital and Other Expenditure														
1. Capital Expenditure to end of 1955-56—														
Commercial Departments—														
Railways	9,68,97,58,201	..	..	..	..	..	..	..	..	..	..	..	..	9,68,97,58,201
Vizagapatam Port	5,38,14,107	..	..	..	..	..	..	..	..	..	..	..	..	5,38,14,107
Kandla Port	8,68,48,336	..	..	..	..	..	..	..	..	..	..	..	..	8,68,48,336
Posts and Telegraphs	90,31,01,479	..	..	..	..	..	..	..	..	..	..	..	..	90,31,01,479
Irrigation	2,04,96,462	7,60,114	..	2,93,338	5,102	33,47,457	1,90,191	39,54,62,806	7,46,76,215	16,53,84,066	(f) 36,87,75,221	..	(b) 38,78,96,670	1,41,72,87,651
Electricity Schemes	17,73,750	..	49,63,431	6,02,547	..	13,47,254	52,04,141	32,66,04,757	..	8,86,05,638	..	..	54,04,49,416	96,95,50,934
Other Commercial Departments and Undertakings	11,63,05,457	..	..	..	..	44,93,913	2,60,000	1,04,10,280	2,08,56,466	2,83,93,541	..	..	2,88,19,274	20,95,38,031
Total Commercial Departments	10,87,20,97,792	7,60,114	49,63,431	8,95,885	5,102	91,88,624	56,54,332	73,24,77,843	9,55,32,681	28,23,83,245	36,87,75,221	..	95,71,65,369	13,32,98,99,639
Other Departments—														
New Delhi Capital Outlay	35,78,86,664	..	..	..	..	..	..	..	..	..	..	..	..	35,78,86,664
Bombay Development Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	5,11,31,132	..	..	5,11,31,132
Other Accounts	11,44,04,19,067	53,55,256	1,89,56,093	16,09,992	1,53,38,034	2,18,30,560	1,53,55,024	3,91,47,430	5,41,41,978	28,40,97,293	67,57,15,497	11,63,43,294	(e) 1,64,49,144	12,70,47,58,662
Total Other Departments	11,79,83,05,731	53,55,256	1,89,56,093	16,09,992	1,53,38,034	2,18,30,560	1,53,55,024	3,91,47,430	5,41,41,978	28,40,97,293	72,68,46,629	11,63,43,294	1,64,49,144	13,11,37,76,458
Total Capital Expenditure to end of 1955-56	22,67,04,03,523	61,15,370	239,19,524	25,05,877	1,53,43,136	3,10,19,184	2,10,09,356	77,16,25,273	14,96,74,659	56,64,80,538	1,09,56,21,850	11,63,43,294	97,36,14,513	26,44,36,76,097
2. India's Financial Contribution to the Great War, 1914—18.	1,50,00,00,000	..	..	..	..	..	..	..	..	..	..	..	..	1,50,00,00,000
3. Loans and Advances—														
Advances to State Governments	8,32,75,40,107	..	..	..	..	..	..	..	..	..	..	..	..	8,32,75,40,107

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

Loans to Notabilities	10,96,358	10,96,358
Loans to Local Funds, etc.	1,05,77,04,866	35,76,510	40,14,561	27,99,398	2,29,66,238	12,29,683	73,74,490	13,26,08,589	6,79,36,285	24,35,46,053	44,74,68,334	34,72,02,479	23,11,54,001	2,56,95,83,487	
Loans to Government Servants	4,14,67,423	16,444	77,381	8,424	49,507	863	1,02,363	2,37,370	79,12,600	11,13,311	4,55,048	9,05,258	4,30,228	5,27,76,220	
Total Loans and Advances	9,42,89,08,754	35,92,954	40,91,942	28,07,822	2,30,17,745	12,30,546	74,76,853	13,28,45,959	7,58,48,885	24,46,59,364	44,79,23,382	34,81,07,737	23,15,84,229	10,95,20,96,172	
Total Capital and Other Expenditure to end of 1955-56.	33,59,93,12,277	97,08,324	2,80,11,466	53,13,699	3,83,60,881	3,22,49,730	2,84,86,209	90,44,71,232	22,55,23,544	81,11,39,902	1,54,35,45,232	46,44,51,031	1,20,51,98,742	38,89,57,72,269	
4. Deduct—Contribution from Revenue and Contingency Fund for Capital Expenditure to end of 1955-56.	24,09,68,628	..	6,70,715	..	..	11,128	2,05,403	-22,189	(a) 1,96,78,021	1,53,38,849	11,60,01,438	1,34,03,062	59,403	40,63,14,458
Net Capital and Other Expenditure outside the Revenue Account to end of 1955-56	33,35,83,43,649	97,08,324	2,73,40,751	53,13,699	3,83,60,881	3,22,38,602	2,82,80,806	(c) 90,44,93,421	20,58,45,523	79,58,01,053	1,42,75,43,794	45,10,47,969	(d) 1,20,51,39,339	38,48,94,57,811	
Principal Sources of Funds (Balances to end of 1955-56)															
1. (i) Capital contributed by District Boards etc.	83,47,448	83,47,448
(ii) Sale proceeds of American and Lease-Lend Surpluses	3,23,36,930	3,23,36,930
2. Debt—															
Permanent Debt—															
In India—Nominal value	15,21,80,51,951	..	..	..	..	..	..	5,00,16,000	..	2,85,30,901	36,82,88,304	7,83,81,800	43,59,59,499	16,17,92,28,455
Less unredeemed discount	11,35,32,497	..	..	..	..	..	..	..	..	..	..	3,41,687	..	11,38,74,184
In England—Nominal value (Sterling converted into Rs. at £1—Rs 13-1/3)	23,22,62,254	..	..	..	..	..	..	..	..	..	..	..	..	23,22,62,254
Less unredeemed discount	31,08,463	..	..	..	..	..	..	..	..	..	..	..	..	31,08,463
Other Debt	1,11,01,97,290	..	..	..	..	..	..	..	..	..	..	..	..	1,11,01,97,290
Floating Debt	8,07,90,56,787	..	..	..	..	..	..	2,46,17,859	..	..	33,50,908	..	..	8,10,70,25,554
Loans from the Central Government.	..	96,05,747	1,87,09,662	26,59,000	3,74,90,490	2,16,03,421	2,18,07,771	53,37,86,291	17,67,29,202	51,99,41,784	68,69,38,484	26,67,29,976	63,00,07,685	2,92,60,08,513	

(a) Inclusive of Rs. 2,25,510 charged to Road Fund.

(b) Excludes the sum of Rs. 4,81,73,388 on account of progressive expenditure on certain works upto 30th September, 1953, awaiting allocation.

(c) This includes Rs. 46,39,92,594 being the amount financed from the funds of the Composite State of Madras.

(d) This includes Rs. 65,66,15,269 being the amount financed from the funds of the Composite State of Madras.

(e) Excludes the progressive expenditure under the heads "65", "81", "82", and "85-A" pending allocation.

(f) Includes Rs. 6,094 being the amount met from Contingency Fund.

No. 97.—STATEMENT showing the CAPITAL and other EXPENDITURE (outside the REVENUE Account) of the Several GOVERNMENTS, in INDIA and in ENGLAND, to end of the year 1955-56 and the PRINCIPAL SOURCES from which Funds were provided for that EXPENDITURE—contd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital and Other Expenditure													
1. Capital expenditure to end of 1955-56—													
Commercial Departments—													
Railways	9,68,97,58,201	..	..	..	..	..	..	..	..	..	..	..	9,68,97,58,201
Vizagapatam Port	5,38,14,107	..	..	..	..	..	..	..	..	..	..	..	5,38,14,107
Kandla Port	8,68,48,336	..	..	..	..	..	..	..	..	..	..	..	8,68,48,336
Posts and Telegraphs	90,31,01,479	..	..	..	..	..	..	..	..	..	..	..	90,31,01,479
Irrigation	1,41,72,87,651	3,40,81,589	24,24,31,840	73,47,73,167	3,71,27,004	33,39,75,540	42,67,146	21,54,65,318	3,97,07,126	12,94,27,215	7,45,37,127	4,62,43,629	3,30,93,24,352
Electricity Schemes	96,95,50,934	6,32,11,066	9,82,88,122	42,35,22,710	1,61,46,531	5,45,48,894	2,24,61,789	27,79,08,053	29,03,206	1,74,94,620	1,47,93,650	20,92,33,080	2,17,00,62,655
Other Commercial Departments and Undertakings.	20,95,38,931	56,75,98,324	1,12,19,21,066	..	64,99,67,513	10,98,76,043	40,05,291	10,08,21,446	3,42,28,478	19,94,76,998	3,37,26,905	9,56,60,204	3,12,68,21,199
Total Commercial Departments	13,32,98,99,639	66,48,90,979	1,46,26,41,028	1,15,82,95,877	70,32,41,048	49,84,00,477	3,07,34,226	59,41,94,817	7,68,38,810	34,63,98,833	12,30,57,682	35,11,36,913	19,33,97,30,329
Other Departments—													
New Delhi Capital Outlay	35,78,86,664	..	..	..	..	..	..	..	..	..	..	..	35,78,86,664
Bombay Development Scheme	5,11,31,132	..	..	..	..	..	..	..	..	..	..	..	5,11,31,132
Other Accounts	12,70,47,58,662	6,67,65,576	19,91,33,626	48,33,13,448	26,75,02,713	16,09,71,491	8,88,52,582	—21,86,475	3,23,51,008	13,90,91,464	7,49,76,141	7,57,11,713	14,29,12,41,949
Total Other Departments	13,11,37,76,458	6,67,65,576	19,91,33,626	48,33,13,448	26,75,02,713	16,09,71,491	8,88,52,582	—21,86,475	3,23,51,008	13,90,91,464	7,49,76,141	7,57,11,713	14,70,02,59,745
Total Capital Expenditure to end of 1955-56	26,44,36,76,097	73,16,58,555	1,66,17,74,654	1,64,16,09,325	97,07,43,761	65,93,71,968	11,95,86,808	59,20,08,342	10,91,89,818	48,54,90,297	19,80,33,823	42,68,48,626	34,03,99,90,074
2. India's Financial Contribution to the Great War, 1914—18.	1,50,00,00,000	..	..	..	..	..	..	..	..	..	..	..	1,50,00,00,000
3. Loans and Advances—													
Advances to State Governments	8,32,75,40,107	..	..	..	..	..	..	..	..	..	..	..	8,32,75,40,107

Advances to Foreign Governments	11,00,000	11,00,000
Loans to Notabilities	10,96,358	10,96,358
Loans to Local Funds, etc.	2,56,95,83,487	5,12,62,763	17,69,82,593	31,97,11,725	38,07,45,454	23,37,03,423	6,76,58,511	5,95,67,482	5,26,18,137	9,71,14,955	10,13,97,240	3,70,51,453	4,14,73,97,213	
Loans to Government Servants	5,27,76,220	5,51,053	9,89,425	24,16,669	5,37,315	9,59,272	15,17,826	25,29,570	6,82,269	16,61,111	10,58,206	3,73,172	6,60,52,114	
Total Loans and Advances	10,95,20,96,172	5,18,13,806	17,79,72,018	32,21,28,394	38,12,82,769	23,46,62,695	6,91,76,337	6,20,97,058	5,33,00,406	9,87,76,066	10,24,55,446	3,74,24,625	12,54,31,85,792	
Total Capital and Other Expenditure to end of 1955-56.	38,89,57,72,269	78,34,70,361	1,83,97,46,672	1,96,37,37,719	1,35,20,26,530	89,40,34,663	18,87,63,145	65,41,05,400	16,24,90,224	58,42,66,363	30,04,89,269	46,42,73,251	48,08,31,75,866	
4. Deduct—Contribution from Revenue and Contingency Fund for Capital Expenditure to end of 1955-56.	10,63,14,158	4,90,34,940	2,27,58,826	14,94,79,198	78,96,296	3,56,62,315	2,86,268	2,19,91,087	45,28,305	2,22,49,595	3,56,67,488	2,59,93,776	18,18,62,552	
Net Capital and Other expenditure outside the Revenue Account to end of 1955-56.	38,48,94,57,811	73,44,35,421	181,69,87,846	1,81,42,58,521	1,34,41,30,234	85,83,72,348	18,84,76,877	63,21,14,313	15,79,61,919	56,20,16,768	26,48,21,781	43,82,79,475	47,30,13,13,314	
Principal Sources of Funds														
(Balances to end of 1955-56)														
1. (i) Capital contributed by District Board etc.	83,47,448	83,47,448
(ii) Sale proceeds of American and Lease Lend Surpluses.	3,23,36,930	3,23,36,930
2. Debt.—														
Permanent Debt—														
In India—Nominal value	16,17,92,28,455	..	..	66,81,79,276	14,93,95,500	44,65,06,812	1,04,78,103	21,04,00,062	..	..	7,75,82,700	5,09,18,865	17,79,26,89,763
Less unredeemed discount	11,35,74,184	..	..	..	..	..	..	..	..	..	..	..	11,38,74,184
In England—Nominal Value (Sterling converted into Rs. at £1 = Rs. 13½).	23,22,62,254	..	..	..	..	..	..	..	..	..	..	..	23,22,62,254
Less unredeemed discount	31,08,163	..	..	..	..	..	..	..	..	..	..	..	31,08,463
Other Debt	1,11,01,97,290	..	..	..	..	..	..	..	..	..	..	..	1,11,01,97,290
Floating Debt	8,10,70,25,554	..	..	..	..	4,831	— 637	25,000	..	7,51,01,921	— 3,25,000	..	8,18,18,31,669
Loans from the Central Government	2,92,60,09,513	70,43,65,698	1,62,21,23,867	1,03,18,88,774	1,36,60,50,123	23,07,89,273	16,33,26,879	23,86,54,394	12,17,22,552	39,77,49,403	13,52,88,469	12,65,72,806	9,06,45,41,551	

No. 97—STATEMENT showing the CAPITAL and other EXPENDITURE (outside the REVENUE ACCOUNT) of the several GOVERNMENTS in INDIA and in ENGLAND, to end of the year 1955-56 and the PRINCIPAL SOURCES from which Funds were Provided for that EXPENDITURE—*contd.*

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unfunded Debt—														
Savings Bank Deposits . . .	2,93,62,13,388	..	..	..	..	..	..	..	..	..	15,02,148	..	..	2,93,77,15,586
Post Office Certificates . . .	2,39,36,33,346	..	..	..	..	..	..	..	..	..	..	..	..	2,39,36,33,346
State Certificates . . .	42,94,065	..	..	..	..	..	..	..	..	..	1,100	..	..	42,95,165
Ten Year Treasury Savings Deposits.	41,40,06,958	..	..	..	..	..	..	..	..	..	..	..	..	41,40,06,958
State Provident Funds, etc. . .	1,82,97,48,053	..	..	..	..	..	..	3,35,92,331	2,24,74,958	3,33,08,538	15,70,43,053	3,32,13,867	6,86,69,498	2,17,80,50,298
TOTAL DEBT OUTSTANDING ON 31st MARCH 1956.	32,10,08,23,132	96,05,747	1,87,09,662	26,59,000	3,74,90,490	2,16,03,421	2,18,07,771	64,20,12,481	19,92,04,160	58,17,81,223	1,21,71,23,997	37,79,83,956	1,13,46,36,682	36,36,54,41,722
3. Contingency Fund . . .	15,00,00,000	10,00,000	10,00,000	10,00,000	10,00,000	9,60,217	10,00,000	39,88,431	1,70,00,000	3,00,00,000	2,06,05,392	67,70,679	75,00,000	24,18,24,719
4. Sinking Funds and Reserve Funds.	2,93,54,94,265	..	..	..	..	..	..	1,96,52,180	2,41,53,330	92,32,426	36,43,41,912	7,52,55,845	15,83,44,812	3,58,64,74,770
5. Net balance under Deposits, Advances, etc., other than those shown separately.	2,68,27,94,313	..	..	..	..	..	..	9,01,32,597	3,07,22,827	14,43,35,057	28,59,86,630	5,56,34,103	13,95,29,284	3,42,91,34,811
6. Remittances . . .	-29,40,18,961	..	..	..	..	..	..	-2,12,529	83,92,123	80,07,482	1,60,58,490	1,73,877	1,17,87,472	-24,98,12,046
7. Reserve Bank Deposits . . .	42,51,231	..	..	..	..	..	..	..	..	..	..	..	..	42,51,231
TOTAL DEBT AND OTHER OBLIGATIONS ON 31st MARCH 1956.	37,62,00,28,358	1,06,05,747	1,97,09,662	36,59,000	3,84,90,490	2,25,63,638	2,28,07,771	75,55,73,160	27,94,72,440	77,33,56,188	190,41,16,421	51,58,18,460	1,45,17,98,250	43,41,79,90,585
Deduct—Cash Balance on 31st March 1956.	4,27,82,965	55,27,488	13,52,569	49,30,807	1,37,44,789	60,13,163	-76,93,591	15,80,860	5,35,45,222	1,38,76,055	19,70,64,209	4,74,22,464	8,84,49,221	46,85,96,221
Deduct—Investments on 31st March 1956.	15,78,04,843	..	..	..	..	..	..	71,40,406	2,56,45,561	9,84,06,383	68,68,83,270	19,16,28,692	9,72,23,453	1,26,47,32,608
Net Provision of Funds . . .	37,50,50,06,480	50,78,259	1,83,57,093	-12,71,807	2,47,45,701	1,65,50,475	3,05,01,362	74,68,51,894	20,02,81,657	66,10,73,750	1,02,01,68,942	27,67,67,304	1,26,61,25,576	41,77,02,36,686

No. 97—STATEMENT Showing the CAPITAL and other EXPENDITURE (outside the REVENUE ACCOUNT) of the several GOVERNMENTS in INDIA and in ENGLAND, to end of the year 1955-56 and the PRINCIPAL SOURCES from which Funds were provided for that EXPENDITURE—concl'd.

	Brought Forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unfunded Debt—													
Savings Bank Deposits . . .	2,93,77,15,536	..	..	..	..	..	..	3,43,52,278	..	4,47,368	..	3,39,20,958	3,00,64,36,140
Post Office Certificates . . .	2,39,36,33,346	..	..	..	..	..	..	..	..	..	..	..	2,39,36,33,346
State Certificates . . .	42,95,165	..	..	..	..	..	..	50,13,958	..	..	..	..	93,09,123
Ten Years Treasury Savings Deposits.	41,40,06,958	..	..	..	..	..	..	..	..	..	..	..	41,40,06,958
State Provident Funds, etc. . .	2,17,80,50,298	1,77,67,349	4,33,94,563	9,29,51,115	6,45,60,113	3,08,85,195	76,34,352	10,36,99,422	14,52,616	2,09,21,445	16,78,247	4,37,45,665	2,60,67,40,380
TOTAL DEBT OUTSTANDING ON 31st MARCH 1956.	36,36,54,41,722	72,21,33,047	1,66,55,18,430	1,79,30,19,165	1,58,00,05,736	79,81,86,111	18,14,38,697	59,21,45,114	12,31,75,168	49,42,20,137	21,42,24,416	25,51,58,084	44,69,46,65,827
3. Contingency Fund . . .	24,18,24,719	35,00,000	49,91,000	3,84,42,355	1,00,00,000	99,92,946	98,26,406	30,00,000	50,00,000	25,00,000	1,00,00,000	25,00,000	34,15,77,426
4. Sinking Funds and Reserve Funds.	3,58,64,74,770	2,23,15,186	2,94,25,139	61,90,78,582	3,36,56,888	57,57,30,357	16,81,94,399	18,22,95,568	5,46,56,984	61,17,466	5,80,12,815	8,03,47,421	5,41,63,05,575
5. Net balance under Deposits, Advances, etc. other than those shown separately.	3,42,91,34,811	2,52,36,182	7,48,18,592	15,37,99,138	14,61,11,262	6,06,63,145	- 3,73,39,353	4,03,75,312	67,72,604	7,03,81,009	5,77,46,971	4,67,40,077	4,07,44,39,750
6. Remittances . . .	-24,98,12,046	1,93,81,524	-12,92,41,691	1,55,59,858	-1,74,67,464	-9,25,33,663	58,35,759	-1,75,90,755	-11,46,649	-3,04,04,126	3,06,166	2,79,545	-49,68,33,542
7. Reserve Bank Deposits . . .	42,51,231	..	..	..	..	..	..	..	..	..	..	..	42,51,231
TOTAL DEBT AND OTHER OBLIGATIONS ON 31st MARCH 1956.	43,41,79,99,585	79,25,65,939	1,64,55,11,470	2,61,98,99,098	1,75,23,06,422	1,26,20,38,896	32,79,55,908	80,02,25,239	18,84,58,107	54,28,14,486	34,02,90,368	38,50,25,127	54,0750,90,645
Deduct—Cash Balance on 31st March 1956.	46,85,96,221	-1,06,71,166	7,00,96,504	13,97,49,055	17,08,27,871	6,79,40,839	4,08,40,527	2,65,47,234	1,54,88,220	63,56,148	3,79,19,456	4,72,09,365	1,08,09,60,274
Deduct—Investments on 31st March 1956.	1,26,47,32,608	1,32,96,111	6,18,87,144	59,43,66,934	2,33,06,362	26,24,72,138	15,44,80,189	23,36,74,832	4,31,00,386	13,56,47,237	8,18,00,550	10,12,00,632	2,57,99,65,126
Net Provision of Funds . . .	41,77,02,36,086	78,99,40,991	1,51,35,27,822	1,97,57,83,109	1,55,81,72,189	93,16,25,919	13,26,35,192	54,00,03,173	12,98,69,501	40,08,11,101	22,05,70,362	23,66,15,130	50,19,97,91,175

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1955-56

Section R—Unfunded Debt

The term "Unfunded Debt" in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are:—

Special Loans—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependants. Government have guaranteed these payments and allow interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes—The main item under this head relates to certain endowments for temples, the liability for which was taken over by Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865, the Government decided to issue Treasury Notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these Notes.

Deposits of Service Funds—These represent the balances of certain Funds intended for the benefit of Government servants but not under the control of Government which are allowed to be deposited with Government on favourable terms as to interest. The Funds of this character at present in existence are the Bengal Uncovenanted Service Family Pension Fund, the Bombay Family Pension Fund of Government Servants (Widows' Pension Branch), and the Madras Military Assistant Surgeons' Fund. The Indian Military Widows' and Orphans' Fund (Untransferred), the Indian Civil Service Family Pension Fund (Untransferred) and the Indian Military Service Family Pension Fund (Untransferred) though under Government control, are classed under this group for the sake of convenience.

Savings Bank Deposits—These are composed mainly of Post Office Savings Bank Deposits and Post Office Defence Savings Bank Deposits. The former relate to savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. From 1st April, 1952 the limits for individual and joint accounts are Rs. 15,000 and Rs. 30,000 respectively. The limit on public accounts, has, however, been abolished with effect from 1st April 1952. Interest on balances upto Rs. 10,000 in case of individual accounts and Rs. 20,000 in case of joint account is allowed at 2 per cent and on balances held in excess of these amounts at $1\frac{1}{2}$ per cent. The rate of interest on public accounts is $1\frac{1}{2}$ per cent. No interest is, however, allowed in a month in which the balance falls below Rs. 25 or when the amount of interest earned during a year is less than eight annas. The Post Office Defence Savings Bank was established from 1st April, 1941, with a view to enable the public to help in the war efforts. Deposits were received into it subject to certain limitations up to the 30th June, 1946 and bore interest at the rate of $2\frac{1}{2}$ per cent per annum up to 31st March, 1947. This bank has been closed with effect from the 1st April, 1947, and the balance shown in Account No. 101 on page 620 represents the amount still to be paid to the depositors.

The transactions relating to "States Savings Bank Deposits" of the State Governments are also classed under this group.

Post Office Certificates—These include Post Office Cash Certificates, Post Office Defence Savings Certificates and Post Office National Savings Certificates, and Ten Year National Plan Certificates. The Cash Certificates are repayable on demand at any time, but

are ordinarily expected to remain in deposit for five years. On repayment, after the first year of deposit a bonus is payable in addition to the principal. For a certificate remaining in deposit for the full five years, the bonus payable represents, at the rates of issue prevailing during the year 1947-48, approximately $2\frac{1}{2}$ per cent compound interest. These certificates have ceased to be issued with effect from the close of business on the 14th June, 1947.

With a view to affording additional facility to the holders, Cash Certificates maturing on or after the 6th June, 1940, were allowed at the option of the holders, to be held for a further period of 10 years, at revised rates of interest during the extended period.

The Defence Savings Certificates were issued with effect from 6th June, 1940. These certificates like the Cash Certificates are payable on demand with a bonus if paid on or after the expiry of two years from the date of issue but are ordinarily expected to remain in deposit for 10 years. The bonus payable after the full term of 10 years represents approximately $3\frac{1}{8}$ per cent compound interest. These Certificates have ceased to be issued with effect from the close of business on 30th September, 1943.

National Savings Certificates of twelve years' currency are being issued with effect from 1st October, 1943. These certificates, like the Defence Savings Certificates, are payable on demand with a bonus if paid on or after the expiry of one year from the date of issue in the case of certificates of the denomination of Rs. 5, and 18 months for those of other denominations. The bonus payable after the full term of 12 years, amounts approximately to $4\frac{1}{6}$ per cent simple interest. Two more series of National Savings Certificates—one with a currency of five years and the other with a currency of seven years have also been issued from 1st June, 1948. These certificates are encashable at any time the holder desires and are payable with a bonus, if paid on or after the expiry of two complete years. The redemption yield of the 5 years certificates is 3 per cent and that of the 7 years certificates, a little over $3\frac{1}{2}$ per cent. These certificates are subject to the same rules as the 12 years certificates except that they are encashable at any time the holder desires. The maximum limit upto which an individual can invest in all the series of National Savings Certificates including his holdings of cash certificates has been raised from Rs. 15,000 to Rs. 25,000 with effect from 23rd October 1948. The limit for joint holders has been correspondingly increased to Rs. 50,000. The recognised provident funds can invest without any limit and for other institutions different limits are prescribed under the rules. Further issue of Five Year National Savings Certificates has been discontinued with effect from the close of business on the 30th June, 1953 and the holders of these certificates are, until further orders, allowed at their option to hold them after maturity, for a further period of 7 years and they will be entitled to the receipt of bonus as for 12 year series.

Ten year National Plan Certificates have been introduced and put on sale from the 10th May, 1954. The Post Office 12 Year National Savings Certificates Rules, 1944, are applicable to their issue subject to certain modifications. These Certificates on redemption fetch $4\frac{1}{2}$ per cent simple interest. The certificates are issued to individuals only and institutions are not eligible to invest their money in the certificates. The holding limit has been raised from Rs. 1,000 to Rs. 2,500 for an individual and from Rs. 2,000 to Rs. 5,000 for two joint holders with effect from 10th May, 1955.

A separate Fund was set up in 1930-31 to provide for the accruing liability in respect of bonus on Post Office Cash Certificates by an annual provision in the

Revenue budget of the Central Government. At the end of the year, the unutilised balance of this provision is transferred to a deposit head "Post Office Cash Certificates Bonus Fund". When it is necessary to draw on the Fund, the amount withdrawn is transferred to revenue by debit to the deposit head.

Another Fund called "Post Office Defence Savings Certificates Bonus Fund" was also created in the year 1942-43 on the lines of the "Post Office Cash Certificates Bonus Fund" to provide for the accruing liability in respect of bonus of Post Office Defence Savings Certificates.

Similarly another Fund, viz., Post Office National Savings Certificates Bonus Fund has also been created with effect from 1946-47 to provide for the accruing liability in respect of the bonus on Post Office National Savings Certificates. The transactions of all these Funds are shown under "Post-Office Certificates Bonus Fund" in Account No. 108 on page 639.

Ten-year Treasury Savings Deposits—Ten year Treasury Savings Deposits in multiples of Rs. 100 are being accepted from the 1st February, 1951. These deposits are repayable at par on the expiry of ten calendar years from the date of deposit. They are, however, at the option of the depositors refundable at any time after the expiry of one year, after adjustment of discount at the prescribed rates. The rate of interest on these deposits is 3½ per cent per annum and is payable annually on the completion of each period of twelve calendar months from the date of deposit. If the deposit is withdrawn before maturity no interest is allowed for any lesser period. The interest is not liable to income tax and is not also taken into account in calculating the total income of the holder for purpose of income tax. The maximum amount that may be invested in these deposits is Rs. 25,000 for an individual, Rs. 50,000 for two persons jointly; Rs. 1,00,000 for Charitable Institutions and Rs. 50,000 for other Institutions.

State Certificates—As a counter-part of the Government of India's Small Savings Scheme, H.E.H. the Nizam's Government had issued National Savings Certificates in Halisicca currency through the Hyderabad States Post Offices on the terms and conditions as are applicable to the Post Office Twelve Year National Savings Certificates in India. Monthly accounts were being rendered by State Government to the Government of India and settlements were effected in Indian currency,

the transactions in Halisicca being converted at a fixed rate of exchange. This arrangement went on till 24th April, 1947.

To provide for the accruing liability in respect of the bonus on State Certificates a separate Fund, viz., State Certificates Bonus Fund, has been created with effect from 1947-48 on the lines of Post Office Cash Certificates Bonus Fund, referred to above. The transactions of this Fund also are shown under 'Post Office Certificates Bonus Fund' in Account No. 108 on page 639.

Besides the above, the transactions relating to "State Savings Certificates" issued by some of the State Governments are also recorded under this major head.

State Provident Funds—These represent the balances of the State Provident Funds, i.e., funds established for the benefit of Government servants including the servants of the Indian Government Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates, and in the case of Railways, the deposits by the employees are supplemented by contributions from Railway funds. Similar contributions are also made by Government in the case of certain Contributory Provident Funds. The accumulated deposits are paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.

Other Accounts—This head includes the balances of funds of certain Provident Associations (mostly under private management) which Government has consented to receive at certain specified rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bombay Family Pension Fund of Government Servants, Life Assurance Branch, the Bengal Christian Family Pension Fund, and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance Fund under the management of Government for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 20,000 for each life assured. The Staff Benefit Fund and Cemetery Endowment Fund are also brought to account under this head.

The sub-divisions under these classes are given in Account Nos. 98 to 101 with the balances held under each and the actual amount of interest paid during the year.

No. 98—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST relating to SPECIAL LOANS for the year ended 31st March, 1956.

	Balance, 1st April 1955	Additions to Special Loans	Special Loans Discharged	Balance, 31st March, 1956	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Appropriation for the maintenance of Madho Rao (4 per cent.)	6,68,000	..	..	6,68,000	(a) 24,000
8 per cent Perpetual Loan (Madras)	21,000	..	..	21,000	1,680
6 per cent Perpetual Loan (Madras)	70,000	..	..	70,000	4,200
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	..	..	10,000	(b) 500
Annuity Fund of Fatooh Ullah Khan (6 per cent.)	40,000	..	..	40,000	..
Total	8,09,000	..	..	8,09,000	30,380
UTTAR PRADESH					
Endowments by the late King of Oudh, 1st Loan (6 per cent)	23,35,601	..	23,542	23,12,059	..
Endowments by the late King of Oudh, 3rd Loan (5 per cent)	(c) 97,64,965	..	8,820	97,56,145	7,69,041
Endowments by the late King of Oudh, 6th Loan (4 per cent)	(c) 13,74,430	..	1,573	13,72,857	..
Total	1,34,74,996	..	33,935	1,34,41,061	7,69,041
Total Central Government	1,42,83,996	..	33,935	1,42,50,061	8,19,421

(a) Adjusted in Uttar Pradesh Books.

(b) Adjusted in Bombay Books.

(c) Differs from last years closing balance due to rounding.

No. 98—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SPECIAL LOANS, for the year ended 31st March, 1956—*concl'd.*

	Balance, 1st April 1955	Additions to Special Loans	Special Loans Discharged	Balance, 31st March 1956	Interest paid during the year
	Rs.	R.s	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA					
Other Special Loans	(a)	..	..	(a)	2,517
GOVERNMENT OF BOMBAY					
Endowment of Charitable and Educational Institutions (6, 5 and 3½ per cent)	8,76,973	71,375	71,375	8,76,973	80,612
Total Government of Bombay	8,76,973	71,375	71,375	8,76,973	80,612
GOVERNMENT OF MADRAS					
8 per cent Perpetual Loan (Madras)	1,33,000	..	..	1,33,000	10,060
6 per cent Perpetual Loan (Madras)	10,500	..	..	10,500	945
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent)	41,770	..	..	41,770	2,088
Deposits of the Monegar Choultry Endowment (Madras) (4 per cent)	66,878	..	..	66,878	2,675
Total Government of Madras	2,52,148	..	..	2,52,148	15,768
GOVERNMENT OF UTTAR PRADESH					
Endowment by Raja Kali Sankar Ghosal for Benaras Blind Asylum (5 per cent)	48,000	..	..	48,000	4,800
Endowments by the late King of Oudh Charity Fund (4 per cent)	3,00,000	..	..	3,00,000	12,000
Total Government of Uttar Pradesh	3,48,000	..	..	3,48,000	16,800
GOVERNMENT OF HYDERABAD					
Tuljiram Charitable Endowments Fund	1,07,143	..	..	1,07,143	10,714
Hamid Ali Educational Endowment Fund	7,06,643	..	..	7,06,643	21,200
Scheduled Castes Trust Fund	(b)48,965	20,81,297	..	21,30,262	..
Total Government of Hyderabad	(b)8,62,751	20,81,297	..	29,44,048	31,914
GOVERNMENT OF MYSORE					
Endowments for Charitable Educational Institutions	1,01,11,895	2,38,099	55,830	1,02,94,164	(c)3,89,305
Total Government of Mysore	1,01,11,895	2,38,099	55,830	1,02,94,164	3,89,305
GOVERNMENT OF SAURASHTRA					
Endowments for Charitable and Educational Institutions	52,134	..	..	52,134	..
Total Government of Saurashtra	52,134	..	..	52,134	..
GOVERNMENT OF TRAVANCORE-COCHIN					
Trust created under the Edavagai Rights Acquisition Act 1955 . . . . .	..	13,06,835	..	13,06,835	..
Total Government of Travancore-Cochin . . . . .	..	13,06,835	..	13,06,835	..

(a) Pending allocation of the balance as on the 30th Sept., 1953, of the Composite Madras State among the successor states the entire balance has been taken over provisionally by the Residuary Madras State.

(b) Differs from last year's closing balance due to rounding.

(c) The corresponding debit for interest has appeared in Account No. 41-B under the head "C—Interest on Other Obligations—Interest on Charitable and other funds" following the budget provision.

No. 99—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST relating to TREASURY NOTES, for the year ended 31st March, 1956.

	Balance, 1st April 1955	Issues in 1955-56	Payments in 1955-56	Balance, 31st March 1956	Interest paid during the year
	Rs.	Rs.	Rs.		Rs.
CENTRAL GOVERNMENT					
Non-Transferable Treasury Notes at 4 per cent	71,619	..	..	71,619	2,865
STATE GOVERNMENTS					
GOVERNMENT OF MADHYA PRADESH					
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent).	3,73,800	..	..	3,73,800	16,918

No. 100—ACCOUNT showing BALANCES, RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST relating to SERVICE FUNDS, for the year ended 31st March, 1956.

	Balance, 1st April 1955	Receipts in 1955-56	Repayments in 1955-56	Balance, 31st March 1956	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Indian Civil Service Family Pension Fund (Untransferred).	1,338	—155	—129	1,312	..
BOMBAY					
Bombay Family Pension Fund of Government Servants (Widows' Pension Branch 6, 4 and 3½ per cent)	(a) 24,90,054	2,17,852	2,22,500	24,85,406	91,523
WEST BENGAL					
Bengal Uncovenanted Service Family Pension Fund (6 and 3½ per cent)	8,70,321	89,077	2,06,500	7,52,898	79,861
MYSORE					
Military Assistant Surgeon's Fund (4 and 3½ per cent)	3,37,298	11,407	27,315	3,21,390	11,407
Total India	36,99,011	3,18,181	4,56,186	35,61,006	1,82,791
ENGLAND					
Indian Civil Service Family Pension Fund (4 per cent)	898,668	—612	9,980	888,076	..
Indian Military Service Family Pension Fund (4 per cent)	907,787	—1,906	15,816	890,065	..
Indian Military Widows' and Orphans' Fund (4 per cent)	257,058	—598	2,477	253,983	..
Total England	2,063,513	—3,116	28,273	2,032,124	..
Total England Converted into Rupees at £ 1 = Rs. 13½	2,75,13,502	—41,541	3,76,972	2,70,94,989	..
Total Central Government	3,12,12,513	2,76,640	8,33,158	3,06,55,995	1,92,791

(a) Differs from the last year's closing balance due to corrections since made.

No. 101—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS, and AMOUNTS OF INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, etc., for the year ended 31st March, 1956.

	Balance, 1st April 1955	Receipts in 1955-56	Repayments in 1955-56	Balance, 31st March, 1956	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
SAVINGS BANK DEPOSITS					
Post Office Savings Bank Deposits	2,56,66,26,958	1,58,10,49,407	1,21,14,07,644	2,93,62,68,721	5,09,86,791
States Savings Bank Deposits	68,42,400	—68,42,400	..	..	12,900
Post Office Defence Savings Bank Deposits	1,18,35,794	..	1,18,91,127	—55,333	..
Total Savings Bank Deposits	2,58,53,05,152	1,57,42,07,007	1,22,32,98,771	2,93,62,13,388	5,09,99,691
POST OFFICE CERTIFICATES					
Post Office Cash Certificates	(b)5,00,71,889	—2,94,465	1,23,59,260	3,74,18,164	25,65,000
Post Office Five Year National Savings Certificates	(a)4,70,28,113	10,375	94,06,520	3,76,31,968	20,61,000
Post Office Seven Year National Savings Certificates	4,98,57,134	1,98,07,505	1,49,46,290	5,47,18,349	15,03,000
Post Office Ten Year Defence Savings Certificates	(b)21,57,833	—67,900	5,28,499	15,61,434	1,95,80,012
Post Office Ten Year National Plan Certificates	7,37,97,800	9,86,31,695	86,10,205	16,38,19,290	13,46,000
Post Office Twelve Year National Savings Certificates	(b)1,90,12,03,468	27,18,94,139	7,46,13,466	2,09,84,84,141	6,94,18,000
Total Post Office Certificates	2,12,41,16,237	38,99,81,349	12,04,64,240	2,39,36,33,346	9,64,73,012
Ten-year Treasury Savings Deposits	(a)37,33,70,903	4,81,30,337	74,94,282	41,40,06,958	1,22,04,416
State Savings Certificates	45,72,494	—2,102	2,76,327	42,94,065	2,30,000
STATE PROVIDENT FUNDS					
State Railway Provident Institution	(b)1,03,73,36,559	24,51,76,953	15,42,30,351	1,12,82,83,161	3,88,31,055
General Provident Fund	(b)25,73,35,827	5,99,57,461	3,31,61,334	28,41,31,954	96,47,475
Indian Civil Service Provident Fund	6,63,748	2,84,521	40,916	9,07,353	28,336
All India Services Provident Fund . . . . .	..	40,259	..	40,259	1,297
Indian Civil Service (Non-European Members) Provident Fund	6,00,367	1,24,474	349	7,24,492	20,828
Defence Savings Provident Fund	(b)32,26,750	98,887	3,00,037	30,25,600	97,490
Defence Savings Provident Fund (Railways)	4,96,090	20,149	1,17,558	3,98,681	14,693
Savings Provident Fund (Railways)	1,50,744	—31,991	2,92,267	—1,73,514	1,205
Defence Services Officers' Provident Fund	(b)5,25,46,767	1,50,03,664	50,14,206	6,25,36,225	18,54,529
Indian Ordnance Department Provident Fund	1,00,49,919	21,68,660	10,30,576	1,11,88,003	4,59,620
Indian Ordnance Factories Workmen's Provident Fund	(b)4,09,78,753	3,50,77,781	46,10,980	7,14,45,554	21,14,137
Indian Naval Dockyard Workmen's Provident Fund . . . . .	..	84,23,481	9,16,840	75,06,641	2,50,410
Military Engineer Services Provident Fund	52,475	7,242	6,163	53,554	1,483
Armed Forces Personnel Provident Fund	(b)2,48,68,163	1,13,05,784	28,73,895	3,33,00,052	9,91,542
Workmen's Contributory Provident Fund	(a)1,13,39,569	37,80,880	11,63,588	1,39,56,861	2,60,555
Contributory Provident Fund	(b)2,57,44,396	41,20,625	23,69,386	2,74,95,635	9,25,590
Contributory (Transferred Railway Personnel) Provident Fund	(a)30,37,330	62,32,509	11,46,262	81,23,577	2,67,037
Other Miscellaneous Provident Funds	(b)2,52,30,688	—2,10,72,817	13,75,403	27,82,468	6,34,716
Total State Provident Funds	1,49,36,58,145	37,07,18,522	20,86,50,111	1,65,57,26,556	5,64,01,998
Carried over	6,54,10,22,931	2,38,30,35,113	1,56,01,63,731	7,40,38,74,313	21,63,09,117

(a) Differs from last year's closing balance due to rounding.

(b) Differs from last year's closing balance by reason of correction since made.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March, 1956—contd.

	Balance, 1st April 1955	Receipts in 1955-56	Repayments in 1955-56	Balance, 31st March 1956	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	6,58,10,22,931	2,38,30,35,113	1,56,01,83,731	7,40,38,74,313	21,63,09,117
OTHER ACCOUNTS					
General Family Pension Fund	(a)17,914	91	..	18,005	400
Hindu Family Annuity Fund	(b)5,87,166	20,29,622	17,35,594	8,81,194	9,150
Bombay Family Pension Fund of Government Servants Life Assurance Branch.	(a)26,083	18,100	22,139	22,044	800
Bengal Christian Family Pension Fund	3,802	14,499	15,000	3,301	300
Postal Insurance and Life Annuity Fund	(b)11,68,11,736	1,95,14,424	1,19,50,680	12,43,75,480	39,37,388
Baroda State Government Servants Insurance Fund (P. & T.)	10,56,833	2,08,326	1,17,607	11,47,552	57,000
Staff Benefit Fund (R)	(b)13,78,346	21,37,763	22,51,372	12,64,737	22,949
Technical trainees Benefit Fund	13	..	..	13	..
India Railway Conference Association Employees' Provident Fund	11,90,712	2,09,376	2,24,526	11,75,562	1,263
Eastern Group Sleeper Control Provident Fund	-21,686	22,240	..	554	..
Sind, Punjab and Delhi Railway Clergy Endowment Fund	16,006	..	..	16,006	..
Cemetery Endowment Fund	1,39,400	..	30	1,39,370	..
Total Other Accounts	12,12,06,325	2,41,54,441	1,63,16,948	12,90,43,818	40,29,250
Total Central Government	6,70,22,29,256	2,40,71,89,554	1,57,65,00,679	7,53,29,18,131	22,03,38,367

(a) Differs from last year's closing balance due to rounding.

(b) Differs from last year's closing balance by reason of correction since made.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, etc., for the year ended 31st March, 1956—*contd.*

	Balance, 1st April 1955	Receipts in 1955-56	Repayments in 1955-56	Balance, 31st March 1956	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA					
General Provident Fund	(a) 2,25,95,038	45,39,337	28,93,590	2,42,40,785	8,38,620
Indian Civil Service Provident Fund	(a) 5,84,134	1,66,274	55,839	6,94,569	23,370
Indian Civil Service (Non-European Members) Provident Fund	(a) 4,66,495	42,572	2,008	5,07,059	16,984
Contributory Provident Fund	(a) 18,87,164	3,16,538	1,78,083	20,25,619	57,003
Contributory Provident Pension Fund	(a) 44,99,755	20,46,124	4,21,580	61,24,299	1,70,320
Total Government of Andhra	3,00,32,586	71,10,845	35,51,100	3,35,92,331	11,06,297
GOVERNMENT OF ASSAM					
General Provident Fund	1,90,57,020	47,74,716	21,36,427	2,16,95,309	6,77,500
Indian Civil Service Provident Fund	(b) 1,35,829	27,793	982	1,62,640	4,935
Indian Civil Service (Non-European Members) Provident Fund	1,10,189	15,006	..	1,25,195	4,483
Contributory Provident Fund	3,76,340	1,21,737	1,19,839	3,78,238	11,684
Other Miscellaneous Provident Funds	(b) 1,05,580	8,564	568	1,13,576	3,213
Total Government of Assam	1,97,84,958	49,47,816	22,57,816	2,24,74,958	7,01,815
GOVERNMENT OF BIHAR					
General Provident Fund	2,79,11,566	63,14,966	34,79,411	3,07,47,121	10,67,399
Indian Civil Service Provident Fund	13,53,097	1,85,893	2,51,316	12,87,474	32,238
Indian Civil Service (Non-European Members) Provident Fund	3,59,460	59,185	43,271	3,75,374	15,351
Contributory Provident Fund	(b) 8,02,430	1,55,097	58,962	8,98,565	25,361
Dehri Workshop Casual Workers Bonus Fund	4	..	..	4	..
Total Government of Bihar	3,04,26,557	67,14,941	38,32,960	3,33,08,538	11,40,349
GOVERNMENT OF BOMBAY					
State Savings Certificates	1,750	..	650	1,100	..
State (Sangli) Savings Bank Deposits	3,44,102	85,72,455	74,14,409	15,02,148	182
General Provident Fund	10,63,63,180	2,54,75,745	1,04,82,663	12,13,56,262	40,27,545
Indian Civil Service Provident Fund	24,65,204	2,22,911	51,292	26,36,823	86,568
Indian Civil Service (Non-European Members) Provident Fund	7,89,021	81,485	62,267	8,08,239	26,586
Contributory Provident Fund	26,95,557	2,75,948	4,32,814	25,38,691	51,036
Workmen's Contributory Provident Fund	(b) 71,604	23,909	9,721	85,792	2,765
Other Miscellaneous Provident Funds	2,37,34,474	60,73,917	14,62,510	2,83,45,881	8,89,690
Total Government of Bombay	13,64,64,892	4,97,26,370	1,99,16,326	15,72,74,936	50,84,372

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from last year's closing balance due to rounding.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, etc., for the year ended 31st March, 1956—contd.

	Balance, 1st April 1955	Receipts in 1955-56	Repayments in 1955-56	Balance, 31st March 1956	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH					
General Provident Fund	(b) 2,71,04,452	65,65,538	34,46,769	3,02,23,221	10,58,100
Indian Civil Service Provident Fund	15,08,796	1,39,835	1,82,421	14,66,210	49,624
Indian Civil Service (Non-European Members) Provident Fund.	3,15,268	35,808	12,560	3,38,516	11,943
Contributory Provident Fund	5,08,715	62,044	47,586	5,23,173	16,484
Other Miscellaneous Provident Funds	3,05,174	—2,801	13,425	2,88,948	8,089
Total Government of Madhya Pradesh	2,97,42,405	68,00,424	37,02,761	3,28,40,068	11,44,259
GOVERNMENT OF MADRAS					
General Provident Fund	(a) 4,47,93,339	89,69,789	70,75,415	4,66,87,713	16,33,365
Indian Civil Service Provident Fund	(a) 23,81,654	2,89,395	3,73,757	22,97,292	80,632
Indian Civil Service (Non-European Members) Provident Fund.	(a) 7,85,186	1,21,258	58,576	8,47,868	27,203
Contributory Provident Fund	(a) 43,35,244	10,89,483	6,54,801	47,69,926	1,48,115
Contributory Provident Pension Fund	(a) 1,04,04,797	45,68,507	11,58,903	1,38,14,401	4,00,129
All India Services Provident Fund . . . . .	..	150	..	150	..
Total Government of Madras	6,27,00,220	1,50,38,582	93,21,452	6,84,17,350	22,89,444
GOVERNMENT OF ORISSA					
General Provident Fund	1,44,35,386	39,38,626	18,49,229	1,65,24,783	5,55,960
Indian Civil Service Provident Fund	5,23,921	51,469	16,575	5,58,815	18,403
Indian Civil Service (Non-European Members) Provident Fund.	1,28,709	12,915	1,568	1,40,056	4,613
Contributory Provident Fund	4,86,755	1,62,035	1,05,095	5,43,695	19,929
Total Government of Orissa	1,55,74,771	41,65,045	19,72,467	1,77,67,349	5,98,911
GOVERNMENT OF PUNJAB					
General Provident Fund	3,65,86,869	77,49,600	44,13,808	3,99,22,661	12,91,000
Indian Civil Service Provident Fund	13,89,144	1,40,532	80,569	14,49,107	44,850
Indian Civil Service (Non-European Members) Provident Fund.	4,51,883	29,667	41,382	4,40,168	11,025
Contributory Provident Fund	8,66,418	1,78,418	1,00,320	9,44,516	16,240
Workmen's Contributory Provident Fund	1,71,767	75,323	58,708	1,88,382	..
Other Miscellaneous Provident Funds	4,33,782	34,648	18,701	4,49,729	16,180
Total Government of Punjab	3,98,99,863	82,08,188	47,13,488	4,33,94,563	13,79,295
GOVERNMENT OF UTTAR PRADESH					
General Provident Fund	5,42,32,700	97,91,107	64,17,990	5,76,05,817	19,05,205
Indian Civil Service Provident Fund	29,85,566	3,56,251	3,22,585	30,19,232	64,643
Indian Civil Service (Non-European Members) Provident Fund.	9,09,001	85,092	21,983	9,72,110	16,272
Contributory Provident Fund	37,19,054	8,22,447	2,87,908	42,53,593	1,29,971
Contributory Provident Pension Fund	2,08,58,734	93,63,558	41,33,300	2,60,88,992	15,74,946
Uttar Pradesh State Insurance Fund	3,72,451	3,30,052	39,132	6,63,371	16,770
Total Government of Uttar Pradesh	8,30,77,506	2,07,48,507	1,12,22,898	9,26,03,115	37,07,806

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from last year's closing balance due to rounding.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, etc., for the year ended 31st March, 1956—*contd.*

	Balance, 1st April 1955	Receipts in 1955-56	Repayments in 1955-56	Balance, 31st March 1956	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF WEST BENGAL					
General Provident Fund	(a) 5,14,32,937	1,22,11,883	65,13,786	5,71,31,034	18,59,931
Indian Civil Service Provident Fund	21,12,205	2,54,865	1,05,200	22,61,870	73,700
Indian Civil Service (Non-European Members) Provident Fund	9,91,553	97,129	61,169	10,27,513	33,660
Contributory Provident Fund	(a) 41,06,575	3,68,690	3,38,615	41,36,650	1,04,332
Other Miscellaneous Provident Funds	3,054	—8	..	3,046	..
Total Government of West Bengal	5,86,46,324	1,29,32,559	70,18,770	6,45,60,113	20,71,623
GOVERNMENT OF HYDERABAD					
Hyderabad State Certificates	(b) 1,697	—1,697	..	..	..
General Provident Fund	(a) 14,65,937	27,226	1,82,211	13,10,952	45,235
All India Services Provident Fund	(a) 1,84,973	1,67,461	24,544	3,27,890	..
Contributory Provident Fund	22,45,255	4,31,995	3,45,491	23,31,759	1,80,182
Hyderabad State Life Insurance Fund	1,61,65,110	29,02,014	21,26,974	1,69,40,150	5,51,105
Hyderabad Family Pension Fund	13,08,938	45,483	15,640	13,38,781	44,664
Other Miscellaneous Provident Funds	51,46,547	8,99,900	3,54,832	56,91,615	..
Total Government of Hyderabad	2,66,18,457	44,72,382	30,49,692	2,79,41,147	8,21,186
GOVERNMENT OF MADHYA BHARAT					
General Provident Fund	(b) 13,22,655	1,59,857	1,63,001	13,19,511	41,902
Contributory Provident Fund	(b) 3,79,803	1,22,585	43,874	4,58,514	12,040
State Government Insurance Fund	(b) 46,56,663	15,97,366	3,98,165	58,55,864	1,94,531
Interest Suspense Account . . . . .	..	100	100	..	..
Other Miscellaneous Provident Funds	447	16	..	463	16
Total Government of Madhya Bharat	63,59,568	18,79,924	6,05,140	76,34,352	2,48,489
GOVERNMENT OF MYSORE					
State Savings Bank Deposits	2,76,33,798	2,70,88,549	2,03,70,069	3,43,52,278	7,66,115
State Certificates	48,95,368	17,55,495	16,36,925	50,13,958	..
General Provident Fund	(a) 58,46,623	11,54,095	7,61,581	62,39,137	1,73,797
Contributory Provident Fund	(a) 11,353	..	..	11,353	..
Contributory Provident Pension Fund	(a) 1,77,400	43,069	33,099	1,87,370	..
State Government Insurance Fund	(b) 7,61,32,966	1,45,90,612	87,76,973	8,19,46,605	30,84,494
Other Miscellaneous Provident Funds	(a) 42,89,064	15,92,129	8,60,399	50,20,794	1,28,308
Total Government of Mysore	11,89,86,592	4,62,23,949	3,24,39,046	13,27,71,495	41,52,714
GOVERNMENT OF P.E.P.S.U.					
General Provident Fund	12,68,600	3,44,481	1,89,721	14,23,360	43,778
Contributory Provident Fund	(b) 36,060	—128	6,676	29,256	1,178
Total Government of P.E.P.S.U.	13,04,660	3,44,353	1,96,397	14,52,616	44,956
GOVERNMENT OF RAJASTHAN					
State Savings Bank Deposits	7,62,709	1,81,943	4,97,284	4,47,368	24,822
General Provident Fund	10,13,593	6,73,957	42,321	16,45,229	37,867
Contributory Provident Fund	1,34,43,403	10,29,813	10,88,800	1,33,84,416	4,83,691
State Government Insurance Fund	34,51,165	26,31,307	1,91,707	58,90,765	1,60,671
Interest Suspense Account . . . . .	..	..	10	—10	..
Other Miscellaneous Provident Funds	1,421	..	376	1,045	..
Total Government of Rajasthan	1,86,72,291	45,17,020	18,20,498	2,13,68,813	7,07,051

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from last year's closing balance due to rounding.

No. 101-ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, AND AMOUNTS OF INTEREST relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, etc., for year ended 31st March, 1956—*conold.*

	Balance, 1st April 1955	Receipts in 1955-56	Repayments in 1955-56	Balance, 31st March 1956	Interest paid during the year
GOVERNMENT OF SAURASHTRA					
General Provident Fund	Rs. 11,27,403	Rs. 3,39,851	Rs. 72,406	Rs. 13,94,788	Rs. 48,000
Contributory Provident Fund	(c) 3,52,561	—78,064	43,172	2,31,325	494
Total Government of Saurashtra	14,79,964	2,61,787	1,15,638	16,26,113	48,494
GOVERNMENT OF TRAVANCORE-COCHIN					
State Savings Bank Deposits	4,45,13,565	2,52,86,796	3,58,79,403	3,39,20,958	10,68,895
General Provident Fund	1,35,35,270	30,76,226	13,89,339	1,52,23,157	5,63,880
Contributory Provident Fund	40,41,932	6,72,827	1,98,057	45,16,702	1,67,373
Defence Savings Provident Fund	(a) 11,909	(a) —11,185	..	724	1,200
State Government Insurance Fund	(b) 1,03,20,530	53,21,304	(b) —70,11,912	2,26,53,746	8,78,413
Other Miscellaneous Provident Funds	50,460	—410	5,549	44,501	..
Total Government of Travancore-Cochin	7,24,73,666	3,43,45,558	3,04,59,436	7,63,59,788	26,79,761

(a) Excludes Rs. 533 held in the Investment Account.

(b) Excludes Rs. —77,44,175 and —15,11,491 held in the Investment Account.

(c) Differs from last year's closing balance due to rounding.

No. 102—ACCOUNT OF THE FAMINE RELIEF FUND FOR THE YEAR ENDED 31st MARCH 1956.

	Balance on 1st April 1955				Receipts										Payments						Balance on 31st March 1956		
	1	2	3	4	A—Famine Relief Fund					B—Investment Account	Total	A—Famine Relief Fund					B—Investment Account	Total	Cash Balance	Investments (b)	Gross Balance		
					Transfers from the Revenue Account	Interest Receipts	Recovery of Famine Expenditure	Gain on realisation of Securities	Other Receipts			Sale of Securities	Transfers to the Revenue Account	Loss on realisation of Securities	Transfer to General Balance for repayment of debt	Writes off of irrecoverable loans to cultivators, etc.						Other Payments	Purchase of Securities
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
(Central Government (Vindhya Pradesh).	17,34,000	71,600	..	..	9,608	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17,34,073	81,135	18,15,208
Government of Andhra	10,00,000	..	..	5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	15,00,000	..	15,00,000
Government of Assam	27,53,503	..	..	27,89,600	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	55,43,103	..	55,43,103
Government of Bihar	(a)65,695	..	..	..	32,967	..	..	..	..	99,265	..	..	..	..	..	..	..	..	..	39,387	11,90,025	12,29,382
Government of Bombay	5,79,339	2,03,57,781	..	12,00,000	6,27,960	..	..	16,128	..	4,75,622	23,13,710	24,997	..	..	..	..	..	..	..	..	2,12,34,253	2,12,34,253
Government of Madhya Pradesh	1,051	54,69,453	..	..	1,62,893	6,805	..	..	..	..	1,69,698	..	..	..	..	..	..	..	..	749	54,69,453	54,70,202
Government of Madras	16,79,106	..	..	5,00,000	..	..	..	..	..	..	5,00,000	..	..	..	..	..	..	..	..	21,79,106	..	21,79,106
Government of Orissa	2,28,499	10,45,282	..	..	27,459	..	..	..	..	3,73,079	4,00,538	..	..	..	..	..	..	..	..	55,985	11,89,149	12,45,134
Government of Punjab	3,00,000	..	..	1,00,000	..	..	..	..	..	..	1,00,000	..	..	..	..	..	..	..	..	4,00,000	..	4,00,000
Government of Uttar Pradesh	—16,25,679	57,64,837	..	40,00,000	1,70,743	..	..	..	..	..	41,70,743	..	..	..	..	..	..	..	..	—54,25,140	57,64,837	3,89,697
Government of West Bengal	5,11,833	9,93,546	..	..	9,375	..	..	..	..	14,90,625	15,00,000	..	..	..	..	..	..	..	..	24,338	14,90,421	15,14,754
Government of Hyderabad	(a)7,02,946	46,27,000	..	..	..	..	..	17,744	..	..	17,744	..	..	..	..	..	..	..	..	6,99,873	46,27,000	53,26,873
Government of Madhya Bharat	43,45,466	2,32,61,830	..	..	7,36,685	..	..	..	..	..	7,36,685	..	..	..	..	..	..	..	..	49,21,209	2,32,61,830	2,81,83,039
Government of Mysore	..	31,30,384	..	..	1,21,000	447	..	92,144	..	1,43,024	3,56,615	..	..	..	..	..	..	..	..	..	29,87,360	29,87,360
Government of Rajasthan	26,83,419	..	..	33,55,482	..	..	..	..	..	..	33,55,482	..	..	..	..	..	..	..	..	34,83,203	..	34,83,203
Government of Saurashtra	2,80,272	24,99,865	..	24,36,148	..	..	..	(c) 86	..	24,36,234	24,36,234	..	..	..	..	..	..	..	..	16,506	51,99,865	52,16,871
Government of Travancore-Cochin	2,49,715	11,45,471	..	..	29,721	..	2,500	..	..	67,500	1,29,721	..	..	..	..	..	..	..	..	2,52,648	11,74,759	14,27,407

(a) Differs from last year's closing balance due to rounding.

(b) The Nominal and Market values of the securities held in the Famine Relief Fund Investment Account on 31st March, 1956 were as follows:—

	Nominal Value	Market Value		Nominal Value	Market Value
Vindhya Pradesh	83,300	72,467	West Bengal	15,10,600	14,58,175
Bihar	11,32,200	10,80,790	Hyderabad	46,27,000	44,47,704
Bombay	2,15,67,000	2,04,04,401	Madhya Bharat	2,46,70,100	1,92,59,546
Madhya Pradesh	54,40,600	50,48,502	Mysore	Not known	Not known
Orissa	11,89,600	11,21,482	Saurashtra	52,71,500	52,37,282
Uttar Pradesh	53,56,300	48,68,118	Travancore-Cochin	11,75,010	11,74,289

(c) Includes Rs. 81/- which correctly pertains to "XX—Interest" and the necessary correction will be made in the subsequent year's Account.

Appropriation for Reduction or Avoidance of Debt

The credits brought to account under this head are divided into two categories:—

- (a) Sinking Funds for State Loans.
- (b) Other Appropriations.

2. As explained in the Note on "23—Appropriation for Reduction or Avoidance of Debt" under "Section E—Debt Services" (page 310), the head (a) is credited with the amounts set apart each year for the Sinking Funds created for State Loans by charge to the Revenue expenditure head, "23—Appropriation for Reduction or Avoidance of Debt" (see Account No. 42), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Account No. 92-A.

The nature of the transactions under "(b) Other Appropriations" has been explained in the Note under "23—Appropriation for Reduction or Avoidance of Debt" (page 310).

Sinking Fund Investment Account

Pending utilisation for the purposes for which the Sinking Funds have been created the amounts standing at credit of the Funds are generally invested in securities of the Central and other Governments. The amounts expended in the purchase of these securities are taken to a separate head "Sinking Fund Investment Account," while the interest accruing from the investments is credited to the Sinkings Funds concerned.

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1956 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year.

	Balance. 1st April 1955	Transactions during 1955-56				Balance. 31st March 1956
		Amount appropriated from Revenue (see Account No. 42) and Interest on In- vestments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS						
GOVERNMENT OF ASSAM						
Sinking Fund for Industrial Housing Scheme Loan, 1952	(b) 35,613	36,225	..	..	..	71,838
Sinking Fund for Government of India Loan	3,56,174	3,62,348	..	..	..	7,18,522
Amount held in the Sinking Fund Investment Account	3,84,677	..	..	..	3,84,923	(a) 7,69,600
Cash Balance in the Sinking Fund	(b) 7,110	..	..	..	..	20,760
Total	3,91,787	3,98,573	..	..	..	7,90,360
GOVERNMENT OF BIHAR						
Sinking Fund for Industrial Housing Scheme Loan	(b) 71,659	1,979	..	..	..	73,638
Amount held in the Sinking Fund Investment Account	..	..	..	..	..	..
Cash Balance in the Sinking Fund	(b) 71,659	..	..	..	..	73,638
Total	71,659	1,979	..	..	..	73,638
GOVERNMENT OF BOMBAY						
Sinking Fund for 3 per cent. Loan, 1955	2,16,26,027	96,47,722	..	3,12,73,749	..	..
Sinking Fund for 3 per cent. Loan, 1956	(b) 1,84,92,274	29,02,846	..	8,54,617	..	2,05,40,503
Sinking Fund for 3 per cent. loan, 1958	(b) 1,53,79,386	27,14,381	..	2,57,748	..	1,78,36,019
Sinking Fund for 3 per cent. Development Loan, 1960	(b) 95,60,222	31,15,153	..	3,94,614	..	1,22,80,761
Sinking Fund for 3 per cent. Tapi Irrigation Development Loan, 1961	18,73,388	6,53,698	..	1,710	..	25,25,376
Sinking Fund for 3 per cent. Development Loan, 1962	(b) 1,62,64,671	42,41,593	..	97,644	..	2,04,08,620
Sinking Fund for 3½ per cent. Development Loan, 1962	65,56,497	26,32,935	..	4,68,905	..	87,20,527
Sinking Fund for 4 per cent. Development Loan, 1963	37,12,193	56,02,040	..	9,00,887	..	84,13,346
Sinking Fund for 4 per cent. Development Loan, 1964	40,49,622	27,28,532	..	5,64,442	..	62,13,712
Sinking Fund for Industrial Housing Loan, 1950-51	(b) 6,77,423	1,18,750	..	778	..	7,95,395
Sinking Fund for Industrial Housing Loan, 1951-52	2,80,844	78,364	..	294	..	3,58,714
Sinking Fund for the Loan advanced from National Plan Loan	..	52,25,705	..	10,181	..	52,15,524
Sinking Funds for Loans granted to Local Bodies	2,000	—2,000	..	..	..	..
Amount held in the Sinking Fund Investment Account	9,41,38,855	..	6,02,84,415	..	6,51,13,485	(a) 9,89,67,925
Cash Balance in the Sinking Fund	(b) 43,35,492	..	..	..	..	43,40,572
Total	9,84,74,347	3,96,59,719	..	3,48,25,569	..	10,33,08,497
GOVERNMENT OF MADHYA PRADESH						
Sinking Fund for 3 per cent. Loan, 1955	24,87,368	31,191	..	25,18,559	..	..
Sinking Fund for 3 per cent. Loan, 1956	(b) 23,26,213	2,24,435	..	24,588	..	25,26,060
Sinking Fund for 3 per cent. Loan, 1958	20,60,849	2,43,454	..	18,171	..	22,86,132
Sinking Fund for 3 per cent. Loan, 1960	12,85,845	3,31,677	..	18,511	..	15,99,011
Sinking Fund for 3 per cent. Loan, 1964	(b) 39,48,717	6,78,522	..	78,356	..	45,48,883
Sinking Fund for 3½ per cent. Loan, 1962	(b) 9,43,144	3,27,941	..	1,129	..	12,69,958
Sinking Fund for 4 per cent. Loan, 1963	3,28,800	3,39,917	..	1,727	..	6,66,990
Sinking Fund for Industrial Housing Loan	11,508	12,187	..	..	..	23,695
Sinking Fund for Loan granted to Madhya Pradesh Housing Board	..	23,236	..	..	..	23,236
Amount held in the Sinking Fund Investment Account	78,70,714	..	15,88,745	..	10,51,125	(a) 73,33,094
Cash Balance in the Sinking Fund	(b) 55,21,730	..	..	..	..	56,10,860
Total	1,33,92,444	22,12,560	..	26,61,041	..	1,29,43,963

(a) The face Value of Securities held in the sinking Fund Investment Account on 31st March, 1956 was as follows:—

Assam	7,74,100
Bombay	10,06,37,300
Madhya Pradesh	75,52,600

(b) Differs from last year's closing balance due to rounding.

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1956 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—*contd.*

	Balance, 1st April 1955	Transactions during 1955-56				Balance, 31st March 1956
		Amount appropriated from Revenue (see Account No. 42) and interest on In- vestments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS						
Sinking Fund for 2½ per cent. Loan, 1961	6,23,86,421	6,13,953	..	..	..	6,48,41,064
Sinking Fund for 3 per cent. Loan, 1955 . . . . .		..	..	20,75,610	..	
Sinking Fund for 3 per cent. Loan, 1956		1,87,650	..	..	..
Sinking Fund for 3 per cent. Loan, 1958		1,65,000	..	..	..
Sinking Fund for 3 per cent. Loan, 1959		2,25,000	..	..	..
Sinking Fund for 3 per cent. Loan, 1960		4,50,000	..	..	..
Sinking Fund for 3 per cent. Development Bonds 1960		6,59,631	..	..	..
Sinking Fund for 3½ per cent. Loan, 1962		4,52,240	..	..	..
Sinking Fund for 4 per cent. Loan, 1963		15,50,448	..	..	..
Sinking Fund for 4 per cent. Loan, 1964		7,87,218	..	..	..
General Sinking Fund		21,85,999	..	27,46,886	..	
Amount held in the Sinking Fund Investment Account	1,73,47,804	..	..	..	(a) 1,73,47,804	
Cash Balance in the Sinking Fund	4,50,38,617	..	..	..	4,74,93,260	
Total	6,23,86,421	72,77,139	..	48,22,496	..	6,48,41,064
GOVERNMENT OF ORISSA						
Sinking Fund for Industrial Housing Scheme	3,74,400	72,363	..	..	..	4,46,763
Sinking Fund for State Transport Scheme	12,00,000	3,00,000	..	15,00,000	..	..
Sinking Fund for Electricity Schemes	20,00,000	15,00,000	..	..	..	35,00,000
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	3,74,572	(a) 3,74,572
Cash Balance in the Sinking Fund	35,74,400	..	..	..	..	35,72,191
Total	35,74,400	18,72,363	..	15,00,000	..	39,46,763
GOVERNMENT OF UTTAR PRADESH						
Sinking Fund for 2½ per cent. Loan, 1961	1,23,57,962	15,33,442	..	..	..	1,38,91,404
Sinking Fund for 3 per cent. Loan, 1952	3,32,200	..	..	12,700	..	3,19,500
Sinking Fund for 3 per cent. Loan, 1958	2,02,50,471	25,45,254	..	14,94,761	..	2,13,00,964
Sinking Fund for 3 per cent. Loan, 1960	1,23,30,110	15,45,084	..	..	..	1,38,75,194
Sinking Fund for 3 per cent. Loan, 1961-66	1,07,537	2,55,025	..	26,477	..	3,36,085
Sinking Fund for 3½ per cent. Loan, 1962	44,93,756	17,64,538	..	3,06,028	..	59,52,266
Sinking Fund for 4 per cent. Development Loan, 1963	54,31,031	57,85,248	..	..	..	1,12,16,279
Sinking Fund for 4 per cent. Loan, 1964	90,88,272	52,95,273	..	..	..	1,43,83,545
Sinking Fund for 5 per cent. Loan, 1944	2,51,300	..	..	..	..	2,51,300
Sinking Fund for Development Loan from the Central Government	5,38,11,003	15,90,667	..	..	..	5,54,01,670
Amount held in the Sinking Fund Investment Account	11,38,51,171	..	10,49,649	..	1,41,53,268	(a) 12,69,54,790
Cash Balance in the Sinking Fund	46,02,471	..	..	..	..	99,73,417
Total	11,84,53,642	2,03,14,531	..	18,39,966	..	13,69,28,207

(2) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1956, was as follows:—

	Rs.
Madras	1,73,67,000
Orissa	4,24,200
Uttar Pradesh	13,38,44,600

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1956 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—contd.

	Balance, 1st April 1955	Transactions during 1955-56				Balance, 31st March 1956
		Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF WEST BENGAL						
Sinking Fund for 3½ per cent. Loan, 1962	42,37,336	15,60,314	..	..	..	57,97,650
Sinking Fund for 4 per cent. Loan, 1963	30,00,000	32,42,060	..	..	..	62,42,060
Sinking Fund for 4 per cent. Loan, 1964	27,15,240	14,83,734	..	..	..	41,98,974
Amount held in the Sinking Fund Investment Account	40,21,600	..	..	..	1,12,00,000	(a)1,52,21,600
Cash Balance in the Sinking Fund	59,30,976	..	..	..	..	10,17,084
Total	99,52,576	62,86,108	..	..	..	1,62,38,684
GOVERNMENT OF HYDERABAD						
Sinking Funds	16,42,39,082	1,35,19,851	..	1,26,438	..	17,76,32,495
Amount held in the Sinking Fund Investment Account	14,12,31,791	..	15,07,000	..	1,07,66,675	(a)15,04,91,466
Cash Balance in the Sinking Fund	2,30,07,291	..	..	..	..	2,71,41,029
Total	16,42,39,082	1,35,19,851	..	1,26,438	..	17,76,32,495
GOVERNMENT OF MADHYA BHARAT						
Sinking Fund for 4 per cent. Development Loan, 1963	3,14,000	3,14,000	..	..	..	6,28,000
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	..	..
Cash Balance in the Sinking Fund	3,14,000	..	..	..	..	6,28,000
Total	3,14,000	3,14,000	..	..	..	6,28,000
GOVERNMENT OF MYSORE						
Sinking Fund for Loans	6,57,43,523	88,66,000	..	..	..	7,46,09,523
Amount held in the Sinking Fund Investment Account	6,57,43,523	..	83	..	88,66,083	(a)7,46,09,523
Cash Balance in the Sinking Fund . . . . .	..	..	..	..	..	..
Total	6,57,43,523	88,66,000	..	..	..	7,46,09,523
GOVERNMENT OF P.E.P.S.U.						
Sinking Funds	80,00,000	40,00,000	..	..	..	1,20,00,000
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	..	..
Cash Balance in The Sinking Fund	80,00,000	..	..	..	..	1,20,00,000
Total	80,00,000	40,00,000	..	..	..	1,20,00,000

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1956 was as follows—

	Rs.
West Bengal	1,52,21,600
Hyderabad	15,13,58,900
Mysore	Not known.

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1956 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—concl'd.

	Balance, 1st April 1955	Transactions during 1955-56				Balance, 31st March 1956
		Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF SAURASHTRA						
Sinking Fund for 3 per cent. Bhavnagar State Bonds, 1960	10,65,322	1,25,500	..	..	..	11,90,822
Sinking Fund for 3 per cent. Porbandar State New Water Supply Project Loan, 1975	17,600	1,23,800	..	..	..	1,41,400
Sinking Fund for 3½ per cent. National Plan Loan, 1964 . . . . .	..	12,79,200	..	..	..	12,79,200
Sinking Fund for 4 per cent Development Loan, 1963	10,26,925	10,44,851	..	..	..	20,71,776
Sinking Fund for 4 per cent. (Local Bodies) Development Loan, 1964 . . . . .	..	21,48,000	..	..	..	21,48,000
Amount held in the Sinking Fund Investment Account	19,04,070	..	..	..	47,74,098	(a) 66,78,168
Cash Balance in the Sinking Fund	2,05,777	..	..	..	..	1,53,030
Total	21,09,847	47,21,351	..	..	..	68,31,198
GOVERNMENT OF TRAVANCORE-COCHIN						
Sinking Fund for 3 per cent. Loan, 1955—58	(b) 70,19,681	6,41,376	..	..	..	76,61,057
Sinking Fund for 3½ per cent. Loan, 1956	(b) 40,28,687	5,14,056	..	..	..	45,42,743
Sinking Fund for 3½ per cent. Loan, 1956—61	21,78,475	86,078	..	..	..	22,64,553
Sinking Fund for 4 per cent. Development Loan, 1963	16,00,000	16,00,000	..	..	..	32,00,000
Amount held in the Sinking Fund Investment Account	82,81,258	..	..	..	..	(a) 82,81,258
Cash Balance in the Sinking Fund	65,45,585	..	..	..	..	93,87,095
Total	1,48,26,843	28,41,510	..	..	..	1,76,68,353
Grand Total	56,19,30,571	11,22,85,684	..	4,57,75,510	..	62,84,40,745

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1956, was as follows:—

Saurashtra	67,71,100
Travancore-Cochin	83,19,900

(b) Differs from last year's closing balance due to rounding.

Silver Redemption Reserve : Purchases and Sales of Silver

The Silver Redemption Reserve has been established to provide for the liability imposed upon Government by the Reserve Bank of India Act to pay full face value for surplus rupees which Government may be required to take over from the Bank under sub-section (1) of Section 36 of the Act. The institution of the Reserve Bank involved changes of far reaching significance in the currency organisation of Government and the machinery by which purchases and sales of silver are effected. The following are the principal changes which have been effected from 1st April 1935, the date on which the Reserve Bank of India was established:—

- (1) The Gold Standard Reserve has been abolished.
- (2) The management of the currency including the note issue has been transferred to the Reserve Bank, this involving the disappearance of the Paper Currency Reserve from the Government books.
- (3) A new account called the Surplus Silver Stock Account has been introduced.
- (4) A new reserve called the Silver Redemption Reserve has been created.

A short description of the bearing of each of these changes on the financial system of the Central Government and of the accounting arrangements involved is given below:—

Gold Standard and Paper Currency Reserves

2. With the passing of the Reserve Bank of India Act the responsibility for maintaining exchange, for keeping the Central Government supplied with all the funds required by them in England and for the management of the currency system has devolved on the Reserve Bank. The Gold Standard Reserve accordingly ceased to exist from 1st April, 1935, and the Paper Currency Reserve, after its composition had been suitably modified to conform to the provisions of the Reserve Bank of India Act, was handed over to the Bank. On 1st April, 1935, the note issue stood at Rs. 1,86,10,23,276. Against this, the assets of the two Reserves were amalgamated, and the assets transferred to the Issue Department of the Bank as cover against the note issue were as follows:—

	Value in Rs.	
(a) Gold	44,42,16,885	converted at
(b) Sterling Securities	48,62,94,753	1s. 6d. the
		rupee.
(c) Rupee Coins	49,99,92,674	
(d) Rupee Securities	43,05,18,964	
	1,86,10,23,276	

The Rupee Securities held in the Paper Currency Reserve on the 31st March, 1935, amounted to Rs. 35,89,71,125. The enhancement of these securities to Rs. 43,05,18,964 at the time of the transfer to the Bank involved a corresponding reduction of the Sterling Securities left over after the transfer by £5,366,088 (Rs. 7,15,47,839).

The surplus in the two Reserves which became available for general purposes of Government after providing the cover required by the Bank in the form indicated above aggregated Rs. 53-1/3 crores being the equivalent of the corpus of the Gold Standard Reserve, namely, £40 millions, on the 31st March, 1935. The assets thus lapsing to Government consisted of 27,25,37,585 surplus rupee coins, 13,12,47,327 *tolas* of silver bullion, valued at rupee one per standard *tola* and sterling assets of the value of Rs. 12,95,48,421. The surplus silver thus remaining has been accounted for in the manner indicated in paragraph 3 below. Of the sterling assets left over, securities of the market value of £7½ millions (Rs. 10 crores) were used to form the Silver Redemption Reserve, the balance, namely, Rs. 2,95,48,421 being utilised for reducing the outstanding silver debt of Government by crediting the amount to the head "Purchases and Sales of Silver".

Surplus Silver Stock Account

3. *Pro forma* account called "Surplus Silver Account" has been opened, to which there was added the surplus silver retained by Government after a levy of 49,99,92,674 whole rupees to the Bank. Section 35 of the Reserve Bank of India Act. This account is maintained in terms of weight of silver in standard *tolas* and is divided into two main parts, namely, "Coined Stock" and "Uncoined Stock". The former is the account of surplus current rupee coins, the latter that of all silver bullion and uncurrent coins of all denominations. Uncurrent silver returned to Government by the Bank is debited to the "Coined Stock" account and current coins of an equivalent amount are handed over to the Bank from the "Uncoined Stock" account, the total of the surplus Silver Stock Account remaining unchanged by these transactions, except for small reductions due to differences between the weight of the current coins handed over to the Bank and that of the uncurrent coins received from it. On the other hand the stock of silver held in this account is increased by any rupee coin returned to Government by the Reserve Bank under Section 36(1) of the Reserve Bank of India Act and reduced by the amount of any silver delivered to the Bank under Section 36(2) of the Act and the amount of silver disposed of by sale. The total Silver Stock is also decreased by the issue of silver quaternary coinage and is increased by the issue of standard silver coins in exchange for quaternary and one rupee notes. The minting of quaternary coins, however, since been stopped from March, 1935.

4. The stock of surplus current rupees is held on behalf of Government by the Reserve Bank, which sends a monthly account to the Accountant General, West Bengal, while the "Uncoined Stock" is held in the custody of the Secretary of State for Commonwealth Relations and the Mints. The *pro forma* account of these parts is prepared annually by the Accountant General, West Bengal, and is subject to audit by the Comptroller and Auditor General. The Stock Account and the results of the audit of these accounts are included in the Appropriation Accounts of the Central Government and the Audit Report thereon.

Silver Redemption Reserve

5. As stated above, a Silver Redemption Reserve was created with a balance of £7½ millions worth of sterling securities. The primary object of this Reserve is to provide sterling assets for transfer to the Issue Department of the Bank against delivery by the Bank of rupees in accordance with the proviso to Section 36(1) of the Reserve Bank of India Act. Except for some small amount of cash held in the cash balances the balance of the Reserve is invested in sterling securities. The total including the invested portion was in the custody of the Secretary of State for Commonwealth Relations on 31st March 1953 when it was transferred to the Commissioner for India in London.

6. The original intention was to maintain the Reserve at a market value of Rs. 10 crores. It should be borne in mind that the Reserve is to be maintained by receipts from any of the following sources, namely:

- (a) proceeds of sales of silver from the Surplus Silver Stock;
- (b) payments from the Bank under Section 36(1) and 36(3) of the Act;
- (c) profits from any casual sales of gold by the Bank accruing to Government as part of its business and the profits of the Bank; and
- (d) capital appreciation of the assets of the Reserve. The Reserve was liable to diminution on account of two causes, namely:—
 - (i) transfer of assets to the Bank under the proviso to Section 36(1) of the Act.

sterling liabilities in respect of return of coin, and

(ii) capital depreciation of securities.

Receipts from the first three sources were regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments to the Bank, any excess in the corpus of the Reserve over Rs. 10 crores being credited to the head "Purchases and Sales of Silver". As a matter of accounting machinery and in order to avoid the record of silver sales under two different heads, all such sales were recorded in the first place under the head "Purchases and Sales of Silver", any amount appropriated to the Silver Redemption Reserve being credited to the Reserve. Capital depreciation constituted the first charge on the interest realised on these securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, was creditable to revenue under the head "XX—Interest". If in any year there was a net appreciation in investments belonging to the Reserve the amount of such appreciation together with all the interest receipts of that year were creditable to revenue.

7. In accordance with the decision of the Partition Council, Pakistan was to get 17½ per cent of the reserve but as the securities in question were transferred to Pakistan in January, 1952, the entire balance in the reserve was brought forward in the post-partition Accounts.

8. Prior to Partition the reserve was maintained at the prescribed level by buying or selling securities towards the end of the year. This practice was abandoned after partition by the Commonwealth Relations Office of the Government of United Kingdom who were maintaining the reserve as agents of the Government of India. The difference between the market value of the Reserve and the prescribed limit of Rs. 10 crores was made up by earmarking a portion of the Government of India cash balances held by the Commonwealth Relations Office. This earmarking was also dropped later by the Commonwealth Relations Office with the result that the reserve was shown only at the current market value of the securities held in it. Thus at the time of the transfer of the securities to the Pakistan Government, the reserve stood at the market value of £7,222,895 10 sh. 11d. Accordingly, securities amounting to £1,264,006 14sh. 4d. being 17½ per cent of the total balance were transferred to the Pakistan Government. The Fund was accordingly maintained at the market value of the securities held in it.

During the year 1953-54 it was decided that the Fund should be maintained at the figure of Rs. 8.25 crores representing 82½ per cent of the prepartition level of the reserve of Rs. 10 crores. In order to give effect to this decision, the original practice of adjusting the depreciation or appreciation at the market value of the securities held in reserve against the interest, dividends, etc., realised on the investments was re-introduced.

9. During the year 1954 it was decided to discontinue the reserve. As a result of this decision, (i) the Reserve, is to die gradually as the securities mature in each case, (ii) the securities in the Silver Redemption Reserve Investment Account are to be brought down to their face value instead of holding them at market value as hitherto done, and consequently doing away with the intention of maintaining reserve at the figure of Rs. 8.25 crores, (iii) the interest and dividend received on

securities are to be credited to the revenue head "XX—Interest—Receipts in England" direct and (iv) when all the securities have matured, the credit balance under Silver Redemption Reserve is to be transferred to the head "Miscellaneous—Government Account", in "Part V—Miscellaneous" of Section "S—Deposits and Advances".

During the current year the interest and dividend received on securities have been credited to the revenue direct and the Reserve has been maintained at the face value of investments.

10. The transactions of the Reserve are included in the Government account, and for this purpose two heads styled "Silver Redemption Reserve" and "Silver Redemption Reserve Investment Account" have been opened in Section "S—Deposits and Advances". A running account of the Reserve including the invested portion and the results of audit are included annually in the Appropriation Accounts of the Central Government and the Audit Report thereon.

Purchases and Sales of Silver

11. This head replaces the head "Gain or Loss on Revaluation, Sale, Transfer, etc. of Assets of the Paper Currency Reserve—Losses on Sales of Silver" which was formerly used as a Suspense head to accommodate the book losses arising out of sales of Currency reserve silver since 1927-28. As each *tola* of standard silver held in the Paper Currency Reserve was valued at Re. 1 in the Currency accounts, the deficiencies caused by differences between the standard value of the silver sold and the sale proceeds had to be made good from treasury balances usually by issues of *ad hoc* treasury bills to the Paper Currency Reserve. The loss on sales of silver since the commencement of selling operations and the unadjusted balance under the Suspense head "Sale of Silver" which are in fact represented by a corresponding portion of the Public Debt of the Central Government, amounted to about Rs. 44.61 crores to end of 1934-35, and this figure was taken as the opening balance of the head "Purchases and Sales of Silver" on 1st April, 1935. As explained in paragraph 2 above, a sum of Rs. 2,95,48,421 being the equivalent of surplus sterling assets which lapsed to Government on the closing down of the Gold Standard Reserve, after allowing for Rs. 10 crores retained to constitute the Silver Redemption Reserve, was taken to the credit of this head in the accounts for 1935-36. The net profit from the circulation of quaternary coinage is credited to this head. The value of silver transferred from quaternary coinage was similarly credited to the same head. The minting of these coins has been stopped from March, 1946. The outstanding debits are being gradually reduced by proceeds of silver sales and other receipts in the manner set forth in paragraph 6 above. Further debits to this head consist mainly of (a) payments to the Reserve Bank for return of coin under Section 36(1) of the Reserve Bank of India Act, except in so far as such payments are to be made in the form of sterling assets from the Silver Redemption Reserve; (b) amount of standard silver rupees returned by the Reserve Bank in exchange for quaternary rupees; and (c) incidental charges connected with silver sales including shipment of silver. Since 1st April, 1935, the date on which the Paper Currency Reserve was handed over to the Reserve Bank, all sales of silver on Government Account are being made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

Silver Redemption Reserve : Purchases and Sales of Silver

The Silver Redemption Reserve has been established to provide for the liability imposed upon Government by the Reserve Bank of India Act to pay full face value for surplus rupees which Government may be required to take over from the Bank under sub-section (1) of Section 36 of the Act. The institution of the Reserve Bank involved changes of far reaching significance in the currency organisation of Government and the machinery by which purchases and sales of silver are effected. The following are the principal changes which have been effected from 1st April 1935, the date on which the Reserve Bank of India was established:—

- (1) The Gold Standard Reserve has been abolished.
- (2) The management of the currency including the note issue has been transferred to the Reserve Bank, this involving the disappearance of the Paper Currency Reserve from the Government books.
- (3) A new account called the Surplus Silver Stock Account has been introduced.
- (4) A new reserve called the Silver Redemption Reserve has been created.

A short description of the bearing of each of these changes on the financial system of the Central Government and of the accounting arrangements involved is given below:—

Gold Standard and Paper Currency Reserves

2. With the passing of the Reserve Bank of India Act the responsibility for maintaining exchange, for keeping the Central Government supplied with all the funds required by them in England and for the management of the currency system has devolved on the Reserve Bank. The Gold Standard Reserve accordingly ceased to exist from 1st April, 1935, and the Paper Currency Reserve, after its composition had been suitably modified to conform to the provisions of the Reserve Bank of India Act, was handed over to the Bank. On 1st April, 1935, the note issue stood at Rs. 1,86,10,23,276. Against this, the assets of the two Reserves were amalgamated, and the assets transferred to the Issue Department of the Bank as cover against the note issue were as follows:—

	Value in Rs.	
(a) Gold	44,42,16,885	converted at
(b) Sterling Securities	48,62,94,753	1s. 6d. the
		rupee.
(c) Rupee Coins	49,99,92,674	
(d) Rupee Securities	43,05,18,964	
	1,86,10,23,276	

The Rupee Securities held in the Paper Currency Reserve on the 31st March, 1935, amounted to Rs. 35,89,71,125. The enhancement of these securities to Rs. 43,05,18,964 at the time of the transfer to the Bank involved a corresponding reduction of the Sterling Securities left over after the transfer by ₹5,366,088 (Rs. 7,15,47,839).

The surplus in the two Reserves which became available for general purposes of Government after providing the cover required by the Bank in the form indicated above aggregated Rs. 53-1/3 crores being the equivalent of the corpus of the Gold Standard Reserve, namely, ₹40 millions, on the 31st March, 1935. The assets thus lapsing to Government consisted of 27,25,37,585 surplus rupee coins, 13,12,47,327 *tolas* of silver bullion, valued at rupee one per standard *tola* and sterling assets of the value of Rs. 12,95,48,421. The surplus silver thus remaining has been accounted for in the manner indicated in paragraph 3 below. Of the sterling assets left over, securities of the market value of ₹7½ millions (Rs. 10 crores) were used to form the Silver Redemption Reserve, the balance, namely, Rs. 2,95,48,421 being utilised for reducing the outstanding silver debt of Government by crediting the amount to the head "Purchases and Sales of Silver".

Surplus Silver Stock Account

3. *Pro forma* account called "Surplus Silver Stock Account" has been opened, to which there was debited the surplus silver retained by Government after the delivery of 49,99,92,674 whole rupees to the Bank under Section 35 of the Reserve Bank of India Act. The account is maintained in terms of weight of silver, i.e., in standard *tolas* and is divided into two main parts, namely, "Coined Stock" and "Uncoined Stock". The former is the account of surplus current rupee coins and the latter that of all silver bullion and uncurrent silver coins of all denominations. Uncurrent silver coins returned to Government by the Bank is debited to the "Uncoined Stock" account and current coins of an equivalent amount are handed over to the Bank from the "Coined Stock" account, the total of the surplus Silver Stock Account remaining unchanged by these transactions except for small reductions due to differences between the weight of the current coins handed over to the Bank and that of the uncurrent coins received from it. On the other hand the stock of silver held in this account is increased by any rupee coin returned to Government by the Reserve Bank under Section 36(1) of the Reserve Bank of India Act and reduced by the amount of any rupees delivered to the Bank under Section 36(2) of the Act or by the amount of silver disposed of by sale. The surplus Silver Stock is also decreased by the issue of silver for quaternary coinage and is increased by the return of standard silver coins in exchange for quaternary coins and one rupee notes. The minting of quaternary coins has, however, since been stopped from March, 1946.

4. The stock of surplus current rupees is held on behalf of Government by the Reserve Bank, which submits a monthly account to the Accountant General, West Bengal, while the "Uncoined Stock" is held in the custody of the Secretary of State for Commonwealth Relations and the Mints. The *pro forma* account of both these parts is prepared annually by the Accountant General, West Bengal, and is subject to audit by the Comptroller and Auditor General. The Stock Accounts and the results of the audit of these accounts are also included in the Appropriation Accounts of the Central Government and the Audit Report thereon.

Silver Redemption Reserve

5. As stated above, a Silver Redemption Reserve was created with a balance of ₹7½ millions worth of sterling securities. The primary object of this Reserve is to provide sterling assets for transfer to the Issue Department of the Bank against delivery by the Bank of rupee coins in accordance with the proviso to Section 36(1) of the Reserve Bank of India Act. Except for some small amount of cash held in the cash balances the balance of the Reserve is invested in sterling securities. The Reserve including the invested portion was in the custody of the Secretary of State for Commonwealth Relations, upto 31st March 1953 when it was transferred to the High Commissioner for India in London.

6. The original intention was to maintain this Reserve at a market value of Rs. 10 crores. It should be increased by receipts from any of the following sources, namely:—

- (a) proceeds of sales of silver from the Surplus Silver Stock;
- (b) payments from the Bank under Section 36(2) and 36(3) of the Act;
- (c) profits from any casual sales of gold by the Bank accruing to Government as part of its share of the profits of the Bank; and
- (d) capital appreciation of the securities. The Reserve was liable to diminution from two causes, namely:—
 - (i) transfer of assets to the Bank under the proviso to Section 36(1) of the Act to meet

sterling liabilities in respect of return of coin, and

(ii) capital depreciation of securities.

Receipts from the first three sources were regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments to the Bank, any excess in the corpus of the Reserve over Rs. 10 crores being credited to the head "Purchases and Sales of Silver". As a matter of accounting machinery and in order to avoid the record of silver sales under two different heads, all such sales were recorded in the first place under the head "Purchases and Sales of Silver", any amount appropriated to the Silver Redemption Reserve being credited to the Reserve. Capital depreciation constituted the first charge on the interest realised on these securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, was creditable to revenue under the head "XX—Interest". If in any year there was a net appreciation in investments belonging to the Reserve the amount of such appreciation together with all the interest receipts of that year were creditable to revenue.

7. In accordance with the decision of the Partition Council, Pakistan was to get 17½ per cent of the reserve but as the securities in question were transferred to Pakistan in January, 1952, the entire balance in the reserve was brought forward in the post-partition Accounts.

8. Prior to Partition the reserve was maintained at the prescribed level by buying or selling securities towards the end of the year. This practice was abandoned after partition by the Commonwealth Relations Office of the Government of United Kingdom who were maintaining the reserve as agents of the Government of India. The difference between the market value of the Reserve and the prescribed limit of Rs. 10 crores was made up by earmarking a portion of the Government of India cash balances held by the Commonwealth Relations Office. This earmarking was also dropped later by the Commonwealth Relations Office with the result that the reserve was shown only at the current market value of the securities held in it. Thus at the time of the transfer of the securities to the Pakistan Government, the reserve stood at the market value of £7,222,895 10 sh. 11d. Accordingly, securities amounting to £1,264,006 14sh. 4d. being 17½ per cent of the total balance were transferred to the Pakistan Government. The Fund was accordingly maintained at the market value of the securities held in it.

During the year 1953-54 it was decided that the Fund should be maintained at the figure of Rs. 8-25 crores representing 82½ per cent of the prepartition level of the reserve of Rs. 10 crores. In order to give effect to this decision, the original practice of adjusting the depreciation or appreciation at the market value of the securities held in reserve against the interest, dividends, etc., realised on the investments was re-introduced.

9. During the year 1954 it was decided to discontinue the reserve. As a result of this decision, (i) the Reserve, is to die gradually as the securities mature in each case, (ii) the securities in the Silver Redemption Reserve Investment Account are to be brought down to their face value instead of holding them at market value as hitherto done, and consequently doing away with the intention of maintaining reserve at the figure of Rs. 8-25 crores, (iii) the interest and dividend received on

securities are to be credited to the revenue head "XX—Interest—Receipts in England" direct and (iv) when all the securities have matured, the credit balance under Silver Redemption Reserve is to be transferred to the head "Miscellaneous—Government Account", in "Part V—Miscellaneous" of Section "S—Deposits and Advances".

During the current year the interest and dividend received on securities have been credited to the revenue direct and the Reserve has been maintained at the face value of investments.

10. The transactions of the Reserve are included in the Government account, and for this purpose two heads styled "Silver Redemption Reserve" and "Silver Redemption Reserve Investment Account" have been opened in Section "S—Deposits and Advances". A running account of the Reserve including the invested portion and the results of audit are included annually in the Appropriation Accounts of the Central Government and the Audit Report thereon.

Purchases and Sales of Silver

11. This head replaces the head "Gain or Loss on Revaluation, Sale, Transfer, etc. of Assets of the Paper Currency Reserve—Losses on Sales of Silver" which was formerly used as a Suspense head to accommodate the book losses arising out of sales of Currency reserve silver since 1927-28. As each *tola* of standard silver held in the Paper Currency Reserve was valued at Re. 1 in the Currency accounts, the deficiencies caused by differences between the standard value of the silver sold and the sale proceeds had to be made good from treasury balances usually by issues of *ad hoc* treasury bills to the Paper Currency Reserve. The loss on sales of silver since the commencement of selling operations and the unadjusted balance under the Suspense head "Sale of Silver" which are in fact represented by a corresponding portion of the Public Debt of the Central Government, amounted to about Rs. 44-61 crores to end of 1934-35, and this figure was taken as the opening balance of the head "Purchases and Sales of Silver" on 1st April, 1935. As explained in paragraph 2 above, a sum of Rs. 2,95,48,421 being the equivalent of surplus sterling assets which lapsed to Government on the closing down of the Gold Standard Reserve, after allowing for Rs. 10 crores retained to constitute the Silver Redemption Reserve, was taken to the credit of this head in the accounts for 1935-36. The net profit from the circulation of quaternary coinage is credited to this head. The value of silver transferred from quaternary coinage was similarly credited to the same head. The minting of these coins has been stopped from March, 1946. The outstanding debits are being gradually reduced by proceeds of silver sales and other receipts in the manner set forth in paragraph 6 above. Further debits to this head consist mainly of (a) payments to the Reserve Bank for return of coin under Section 36(1) of the Reserve Bank of India Act, except in so far as such payments are to be made in the form of sterling assets from the Silver Redemption Reserve; (b) amount of standard silver rupees returned by the Reserve Bank in exchange for quaternary rupees; and (c) incidental charges connected with silver sales including shipment of silver. Since 1st April, 1935, the date on which the Paper Currency Reserve was handed over to the Reserve Bank, all sales of silver on Government Account are being made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

No. 104—ACCOUNT of the SILVER REDEMPTION RESERVE showing the amounts accruing to and paid from, the RESERVE during 1955-56 and Balances held in the RESERVE at the beginning and at the close of the year and the form in which the Balance of the RESERVE was held on 31st March, 1956.

Balance on 1st April, 1955	Amounts accruing to the Reserve during 1955-56						Amounts paid from the Reserve during 1955-56				Balance on 31st March, 1956
	Proceeds of Sales of Silver Appropriated <i>vide</i> Account No. 105	Payments by the Reserve Bank under Sections 36(2) and 36(3) of the Reserve Bank Act	Profits from casual sales of gold by the Reserve Bank	Interest and dividends on Investments	Capital Appreciation of Investments	Total	Value of assets made over to the Reserve Bank under Section 36(1) of the Reserve Bank Act	Amount transferred to revenue <i>vide</i> Account No. 41	Amount transferred to the head "Purchases and Sales of Silver" <i>vide</i> Account No. 105	Total	
£	£	£	£	£	£	£	£	£	£	£	
(a) 6,041,140	(b)	..	..	..	..	..	..	(c) 6,041,140

(a) The difference between the closing balance for 1954-55 and the opening balance for 1955-56 is due to the Silver Redemption Reserve and Investment Account being maintained at the nominal value from 1st April, 1955 instead of at the market value as done before.

(b) Dividend on securities of £158,638-6-8 received during the year has been credited to revenue without passing through the Reserve.

	Nominal value £
(c) (i) 3 per cent War Loan, 1955-59	1,353,000
2½ per cent Funding Loan, 1952-57	1,137,757
2½ per cent Funding Loan, 1956-61	1,252,598
2½ per cent National War Bonds, 1954-56	618,750
2 per cent Conversion stock, 1958-59	1,039,500
Total	<u>5,401,605</u>
Estimated market value	5,069,042

(c) (ii) Includes redemption value £639,544 of the Serial Funding Stock 1955 which could not be re-invested consequent on the decision of the Government of India to abolish the Silver Redemption Reserve.

No. 105—Statement showing the transactions under the head "Purchases and Sales of Silver" for the year 1955-56 and the balances under this head at the commencement and the end of the year.

Balance on 1st April, 1955	Amounts debited to the head during 1955-56							Amounts credited to the head during 1955-56							Balance on 31st March, 1956
	Purchase of Silver	Payments to the Reserve Bank under Section 36(1) of the Reserve Bank of India Act other than payments from the Silver Redemption Reserve	Incidental charges for the shipment of Silver, etc.	Payment to the Government of Burma of its share of proceeds of sales of Silver and of the amount received from the Reserve Bank for rupee coins supplied to it under Section 36(3) of the Reserve Bank of India Act	Payments to the Government of Burma on account of its share of the profit on quaternary small coins	Other Payments	Total amount debited to the head during 1955-56	Proceeds of sales of silver less amount appropriated to the Silver Redemption Reserve	Value of Silver transferred for Quaternary Coinage	Receipts transferred from the Silver Redemption Reserve Vide Account No. 104	Receipts from the Reserve Bank for rupee Coins supplied to it under Section 36(3) of the Reserve Bank of India Act	Net profit from the circulation of Quaternary Coins	Other Receipts	Total receipts credited to the head during 1955-56	
Cr. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Cr. Rs.
20,68,89,259	65,00,074	..	4,248	..	..	63,73,164	1,28,77,486	1,47,403	..	..	..	5,94,577	62,648	8,04,628	19,48,16,401

No. 105-A—Statement showing the transactions under the sub-head "Value of one rupee notes issued" under the Deposit head "Suspense Accounts—Suspense Account" for the year 1955-56.

This account shows transactions, appearing in the Government accounts, connected with the issue of one rupee notes authorised by Ordinance No. IV of 1940.

Balance on 1st April, 1955	Value of notes taken over by the Reserve Bank for issue	Total	Value of notes refunded to the Reserve Bank owing to withdrawal from circulation	Balance on 31st March, 1956
Rs.	Rs.	Rs.	Rs.	Rs.
1,25,28,71,920*	5,00,00,000	1,30,28,71,920	Nil	1,30,28,71,920*

*This credit includes a sum of Rs. 55,54,291 representing Burma's share under the arrangement made between India and Burma for the allocation of receipts and charges connected with the issue of one rupee notes. The credit for Rs. 55,54,291 was afforded to the Government of Burma in the accounts for 1941-42 and the balance under the suspense head "Value of one rupee notes issued" after the adjustment is Rs. 1,24,73,17,629 (opening balance) and Rs. 1,29,73,17,629 (closing balance). The liability to the Reserve Bank, however, remains to the full extent of Rs. 1,30,28,71,920.

Central Road Fund and Subventions from the Central Road Fund to State Governments

As a result of the recommendations of the Indian Road Development Committee, both the Excise and the Import duties on motor spirit were raised from four to six annas per gallon with effect from the 28th February 1929, the additional revenue being earmarked for credit to the Central Road Fund. These duties were raised to eight annas per gallon by the Indian Finance Act of 1931 but no corresponding addition was made to the share creditable to the Central Road Fund. A surcharge of 25 per cent was levied by the Indian Finance (Supplementary and Extending) Act, 1931, of which the Central Road Fund received a proportionate share, thereby raising the share creditable to it to 2½ annas per gallon. In subsequent years also the rates of Excise and Import Duties have varied from time to time according to the taxation policy of the Central Government. The share creditable to the Central Road Fund has, however, been retained at the old rate of two annas and six pies per gallon.

2. The entire proceeds of the duties are credited to the head "I—Customs" or "II—Union Excise Duties" according as they represent Import or Excise Duties, but at the end of each year an amount, equivalent to the share creditable to the Central Road Fund after deduction of a certain portion in respect of motor spirit used for aviation purposes, is transferred as a block grant to the Central Road Fund by debit to the head "50—Civil Works—Block Grant for transfer to Central Road Fund". The annual grants are credited to the Deposit head "Central Road Fund" in "Section S—Deposits and Advances—Deposits not bearing interest" and unexpended balances do not lapse at the end of the financial year. The amount credited to the Fund is distributed as follows:—

(a) A portion equal to twenty per cent is retained by the Central Government as a central reserve (the Central Reserve was 10 per cent upto 31st March 1934 and 15 per cent from the 1st April 1934 to 31st March 1948) which is applied firstly to defray the cost of administering the Road Development Fund, and thereafter expended upon such Schemes for research and intelligence and upon such special grants-in-aid as the Central Government may approve.

(b) Out of the remainder a portion is allocated for expenditure in each State and territory specified in the First Schedule to the Constitution of India, as near as possible in the ratio which the consumption of taxed motor spirit, other than motor spirit used in aviation, in each area for which an allocation is made, bears to the total consumption in the territory of India of taxed motor spirit, other than motor spirit used in aviation during the calendar year ending during the financial year concerned.

The balance at credit of the deposit head at the end of 1955-56 represents the amount out of the block grants held in deposit with the Central Government.

3. By an amendment of the Central Road Fund Resolution in April, 1950, a 'Special Reserve' as distinct from the 'Ordinary Reserve' has also been set up. To this Special Reserve, contributions for financing particular road projects from sources outside the Road Fund are accepted and utilised for expenditure on such projects.

4. The subventions made from the Central Road Fund to State Governments and Central Administrations are credited to the head "S—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" in the State or Central Section of the accounts as the case may be.

All allotments for expenditure in States may, subject to the previous approval of the Central Government to each proposal made, be expended upon any of the following objects, namely:—

(i) on the construction of new roads and bridges of any sorts;

(ii) on the reconstruction or substantial improvement of existing roads and bridges;

(iii) on the interest and amortization of loans taken after the 21st April 1934 but approved or sanctioned before the 19th November 1947 and spent on the construction, reconstruction or substantial improvement of roads and bridges;

(iv) in special cases, on the maintenance of roads and bridges, constructed, reconstructed or substantially improved from the Road Fund or from loans approved or sanctioned by the Central Government.

The allotments made to States can also be utilised to meet the cost of establishment connected with the control of motor transport and with the preparation of schemes of Road development or with the administration of State Boards of Communications.

The accounting procedure applied to expenditure on the construction and maintenance of roads etc., met out of these subventions is explained in paragraph 8 of the explanatory Note on page 412 under Section H. The expenditure on interest and amortization of loans taken after 21st April 1934 and spent on the construction etc. of roads and bridges is adjusted under the head "S—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" by *per contra* credit to the heads "22—Interest on Debt and Other Obligations—D—Transfers" and "23—Appropriation for Reduction or Avoidance of Debt". The adjustment of the amortization charges by credit to the head "23—Appropriation for Reduction or Avoidance of Debt—Other Appropriations" involves a corresponding adjustment for reduction of the amount to be transferred to the Deposit head "S—Deposits and Advances—Sinking Funds—Appropriation for Reduction or Avoidance of Debt—Other Appropriations" which is done by a credit to the head "81—Capital Account of Civil Works Outside the Revenue Account".

No. 106—ACCOUNT of the CENTRAL ROAD FUND for the year ended 31st March, 1956.

	Rs.
Balance on 1st April 1955	16,81,93,240
Appropriation to the Fund during 1955-56 (vide Account No. 70-A)	(a) 5,26,33,104
Total	22,08,26,344
Payment out of the Fund during 1955-56	(b) 4,96,36,588
Balance on 31st March 1956	17,11,89,756

(a) Includes Rs. 76,33,104 representing Contributions for the Special Reserve, Miscellaneous and other receipts.

(b) Includes besides subventions to State Governments and others shown in Account No. 106-A (i) Expenditure of the Consulting Engineer to the Government of India (Roads) Rs. 4,66,228, (ii) Payments to Indian Roads Congress Rs. 42,818, (iii) Adjustments on account of writes back of some erroneous adjustments in previous years and (iv) certain debits the corresponding credits in respect of which under the subventions head had been accounted for in the accounts of previous years but excludes (i) certain amounts the credits in respect of which to the subventions head, have been taken in the accounts of the subsequent years and (ii) Rs. —1,99,351 representing expenditure met from the Defence Estimates in various States.

No. 106-A—ACCOUNT of SUBVENTIONS to STATE GOVERNMENTS, etc., out of the CENTRAL ROAD FUND, during the year ended 31st March 1956, the AMOUNTS spent out of the SUBVENTIONS during the year and the BALANCES of the SUBVENTIONS at the close of the year.

Name of States etc.	Balance on 1st April 1955	Subventions from Central Road Fund during 1955-56 (see Account No. 106)			Expenditure out of the subventions during 1955-56			Balance representing amount not spent on Road Development Projects at the close of 1955-56	
		Ordinary allotment	Grants from the Ordinary Reserve	Grants from the Special Reserve	Ordinary allotment	Grants from the Ordinary Reserve	Grants from the Special Reserve		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT									
Ajmer . . .	(x) 4,14,514	1,00,297	..	..	..	..	..	5,14,811
Bhopal . . .	(x) 3,09,442	1,34,878	..	..	28,073	..	..	4,16,247
Bilaspur . . .	161	..	..	..	..	..	..	161
Coorg . . .	2,13,115	75,910	..	..	1,54,119	..	..	1,34,906
Delhi . . .	(a)(x)32,45,578	12,18,704	(c) —999	..	2,24,487	(o) —1,529	..	35,27,696	
Himachal Pradesh	1,79,261	61,557	3,76,138	..	99,182		2,40,818
Kutch . . .	4,56,056	1,13,979	6,13,447		3,76,138	..	2,79,468
Manipur . . .	3,26,625	99,691	..	..	2,90,567	..	..	4,26,316
Tripura . . .	1,12,806	41,966	..	..	..	..	..	1,54,772
Vindhya Pradesh	7,04,344	1,78,416	..	..	72,034	..	..	8,10,726
Assam . . .	19	..	..	—2,92,897	64,183	..	—2,92,897	—64,184
Andamans and Nicobar.	96,161	4,015	..	..	..	..	..	1,00,176
TOTAL—CENTRAL GOVERNMENT.	60,58,082	20,29,413	3,75,139	—2,92,897	15,46,092	3,74,609	—2,92,897	65,41,933	
STATE GOVERNMENTS									
Government of Andhra.	(a) 61,584	12,69,816	..	(d) 60,291	13,31,325	..	(d) 60,366	..	
Government of Assam.	(a) —15,16,356	1,56,800	2,29,582	(e) 70,10,317	6,49,527	2,29,582	(e) 69,10,317	—19,09,083	
Government of Bihar.	2,93,282	18,37,000	..	..	20,67,354	..	..	62,928
Government of Bombay.	2,97,428	1,36,96,200	1,11,243	..	1,39,93,628	1,11,243	..	..
Government of Madhya Pradesh.	1,44,216	12,48,900	(f) 6,02,594	..	12,60,746	(f) 3,00,672	..	4,34,292	
Government of Madras.	(a) 6,42,470	16,77,000	(g) 93,189	..	20,17,092	(g) 1,22,172	..	2,73,395	
Government of Orissa.	(a) 1,47,597	3,59,600	4,05,161	..	3,61,572	4,05,161	..	1,45,625	
Government of Punjab.	(a) 6,29,418	25,10,200	(h) 3,67,026	(i) 3,162	12,55,597	(h) 3,63,672	(i) 4,216	18,86,421	
Government of Uttar Pradesh.	1,20,906	44,77,000	3,02,503	..	32,54,445	3,02,503	..	13,43,461	
Government of West Bengal.	(a) 14,18,329	50,37,600	(j) 1,96,158	(k) 12,586	53,18,658	(j) ..	(k) ..	13,46,015	
Government of Hyderabad.	(a) 6,47,217	9,90,000	..	..	8,40,699	..	..	7,96,518
Government of Madhya Bharat.	—2,75,588	4,26,596	(l) 31,697	(m) 4,48,242	..	(l) 3,75,850	(m) 1,72,654	82,443	
Government of P.E.P.S.U.	1,23,200	4,59,300	..	(n)—1,23,200	4,59,300	..	(n) ..	..
Government of Rajasthan.	—2,39,864	3,06,866	(o) 8,10,730	(p) 8,10,289	—6,47,377	(o) 7,38,138	(p) 16,82,357	—85,097	
Government of Saurashtra.	97,555	7,05,600	..	..	4,83,594	..	..	3,19,561
Government of Travancore-Cochin.	(a) 5,05,334	12,98,000	..	..	1,63,793	..	..	16,39,541
TOTAL—STATE GOVERNMENTS	(a) 30,96,728	3,64,56,478	31,49,883	82,21,687	3,28,09,953	29,48,893	88,29,910	63,36,020	

(a) Differs from last year's closing balances due to rounding.

(c) The difference of Rs 530 is to be adjusted in the subsequent years accounts.

(x) Differs from last year's closing balance due to corrections since made.

(d) The difference of Rs. 75 is in rectification of an erroneous adjustment made in the accounts for 1954-55.

(e) The difference of Rs. 1,00,000 has been adjusted in the accounts for 1956-57.

(f) The difference of Rs. 3,01,922 has been adjusted in the accounts for 1956-57.

(g) The difference of Rs. 28,983 is in rectification of an erroneous adjustment made in the accounts for 1954-55.

(h) The difference of Rs. 3,454 is in rectification of an erroneous adjustment made in the accounts for 1954-55.

(i) The difference of Rs. 1,054 is in rectification of an erroneous adjustment made in the accounts for 1954-55.

(j) The difference of Rs. 1,96,158 adjusted in the accounts for 1956-57.

(k) The difference of Rs. 12,586 adjusted in the accounts for 1956-57.

(l) The difference of Rs. 3,44,153 has been adjusted in the accounts for 1956-57.

(m) The difference of Rs. 2,75,588 is in rectification of an erroneous adjustment made in the accounts for 1954-55.

(n) Represents the withdrawal of an erroneous credit in the year 1954-55.

(o) The difference of Rs. 72,592 has been adjusted in the accounts for 1956-57.

(p) Out of the difference of Rs. 8,72,068 a sum of Rs. 8,72,181 is in rectification of erroneous adjustments made in the previous years accounts and the balance of Rs. (—) 113 has been adjusted in the accounts for 1956-57.

Revenue Reserve Fund

In the United Provinces (now Uttar Pradesh) the fund was started in 1941-42 from a portion of their revenue surplus of the year in order to provide for the expenditure on Civil Defence during the War. The residual balance, if any, to be utilized on post-war reconstruction. In Travancore-Cochin the Fund was created by the State by annual appropriations from the revenue surpluses as a reserve against lean years. The amount transferred from revenue is credited to the Fund by debit to the head "64-A—Transfer to the Revenue Reserve Fund" and the amount transferred to the revenue account is taken to the head "LII-A—Transfer from the Revenue Reserve Fund".

No. 107—Statement showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND during the year 1955-56 and the Balances at credit of the fund at the commencement and close of the year.

	Balance 1st April, 1955		Transactions during the year 1955-56					Balance, 31st March, 1956		
			RECEIPTS			PAYMENTS		Cash Balance	Investments (a)	Gross Balance
	Cash Balance	Investments	Appropriation to the Fund from Revenue vide Account No. 91	Interest on Investments	Realisation of Investments	Appropriation from the Fund for expenditure	Addition to Investments			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government of Uttar Pradesh	5,49,89,466	5,49,94,132	..	17,77,227	9,59,99,005	..	8,50,82,611	6,76,83,087	4,40,77,738	11,17,60,825
Government of Travancore-Cochin	22,02,000	2,97,612	..	..	..	..	..	22,02,000	2,97,612	24,99,612

(a) The face value of Securities held in the Revenue Reserve Fund Investment Account on 31st March, 1956, was as follows:—

Uttar Pradesh]	Rs. 4,45,49,100
Travancore-Cochin	Rs. 2,97,600

Reserve Funds

The Deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and State Governments are brought to account under this head.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1956.

	Balance, 1st April 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
RESERVE FUNDS BEARING INTEREST					
Renewals Reserve Fund—Northern India Salt Revenue	17,79,713	1,14,587	18,94,300	42,563	18,51,737
Renewals Reserve Fund—Prichard Salt Works Khargoda	10,68,983	34,278	11,03,261	147	11,03,114
Depreciation Reserve Fund—Overseas Communication Service	48,63,600	10,25,600	58,89,200	10,778	58,78,422
Depreciation Reserve Fund—Lighthouses and Lightships	21,81,439	1,48,568	23,30,007	..	23,30,007
General Reserve Fund—Lighthouses and Lightships	(a) 1,08,86,547	20,05,445	1,28,91,992	15,73,186	1,13,18,806
Replacement Reserve Fund—Lighthouses and Lightships	13,500	13,500	27,000	..	27,000
Total	2,07,93,782	33,41,878	2,41,35,760	16,26,674	2,25,09,086
RESERVE FUNDS NOT BEARING INTEREST					
Post Office Certificates Bonus Fund	23,71,08,181	5,64,04,514	29,35,12,695	31,32,663	29,03,80,032
Sugar (Temporary Excise) Fund	2,19,12,714	1,63,900	2,20,76,614	39,34,707	1,81,41,907
Fund for the benefit of Linseed Cultivation	1,10,560	..	1,10,560	20,733	89,827
Fund for Development Schemes	21,40,000	..	21,40,000	..	21,40,000
Funds for the Relief of Groundnut Cultivators	2,81,270	2,823	2,84,093	46,623	2,37,470
Coal Mines Labour Housing and General Welfare Fund	(a) 3,53,30,463	1,40,64,603	4,93,95,066	66,82,289	4,27,12,777
Kutch Benevolent Fund	1,35,836	50,000	1,85,836	22,800	1,63,036
Fund for India's Contribution to the United Nations Relief and Rehabilitation Administration	—6,515	..	—6,515	..	(c) —6,515
Fund for the Development of Handloom and Khadi Industries	5,13,90,402	8,98,13,956	14,12,04,358	11,21,63,620	2,90,20,738
Development Fund	4,64,416	..	4,64,416	4,64,416	..
Cotton Textile Fund	2,28,12,429	2,500	2,28,14,929	10,23,012	2,17,91,917
Coal Production Fund	99,88,563	6,386	99,94,949	..	99,94,949
Mica Mines Labour Welfare Fund	1,38,62,325	19,38,632	1,58,00,957	10,02,580	1,47,98,377
Reserve Fund for Protection of Sugar Industry	(a) 35,49,074	14,686	35,63,760	6,847	35,56,913
Fund for the Benefit of Cotton Growers	(a) 4,98,33,671	8,47,446	5,06,81,117	2,04,96,674	3,01,84,443
Defence Reserve Fund	(a) 2,26,711	82,697	3,09,408	1,39,089	(d) 1,70,319
Deposits of Depreciation Reserve of Commercial concerns	7,35,934	3,30,000	10,65,934	5,929	10,60,005
Social Development Funds—					
Fund from Assistance under T.C.A. Programme	17,69,83,201	29,00,56,863	46,70,40,064	12,30,94,816	34,39,45,248
Fund from other Assistance under Colombo plan	(a) 1,82,72,352	8,95,44,529	10,78,16,881	4,31,01,142	6,47,15,739
Fund for Sale proceeds of American Loan Wheat	(a) 1,04,53,454	2,40,27,509	3,44,80,963	..	3,44,80,963
Fund for Assistance from Norway for Fisheries Community Development . . . . .	..	13,61,788	13,61,788	13,61,788	..
Fund for Sale proceeds of Wheat under Colombo plan	41,74,238	..	41,74,238	..	41,74,238
Pension Fund Pondicherry	27,027	7,30,703	7,57,730	7,57,730	..
Railway Reserve Fund . . . . .	..	..	..	..	(e) ..
Unemployment Fund Pondicherry	—12,943	1,37,739	1,24,796	1,00,876	23,920
Special Reserve Fund—Electricity	3,27,270	1,22,944	4,50,214	..	4,50,214
Depreciation Reserve Fund—Government Presses	(b) 48,84,175	4,39,572	53,23,747	1,49,051	51,74,696
Fund for payment of bonus to temporary clerical personnel under the scheme of Unified Scale of Pay	4,90,061	10	4,90,071	—20	4,90,091
Motor Transport Reserve Fund	84,787	26,000	1,10,787	3,000	1,07,787
Total	66,55,59,656	57,01,69,800	1,23,57,29,456	31,77,30,365	91,79,99,091
TOTAL CENTRAL GOVERNMENT	68,63,53,438	57,35,11,778	1,25,98,65,216	31,93,57,039	94,05,08,177

(a) Differs from last year's closing balance due to rounding.

(b) Differs from last year's balance by reason of correction since made.

(c) Represents balance pertaining to 1947-48 (Prepartition) Accounts erroneously credited to Post-partition accounts and will be rectified in subsequent year's account.

(d) Excludes Rs. 2,01,002 held in Investment Accounts.

(e) The entire balance of Rs. 1,48,90,919 is held in Investment Account.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1956—contd.

	Balance, 1st April, 1955	Receipts, in 1955-56	Total	Payments in 1955-56	Balance, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
Reserve Funds Bearing Interest					
GOVERNMENT OF ANDHRA					
Deposits of Depreciation Reserve of Government Commercial concerns.	9,37,201	1,83,903	11,21,104	24,431	10,96,673
GOVERNMENT OF BIHAR					
Deposits of Depreciation Reserve of Government Commercial concerns.	27,71,937	19,66,442	47,38,379	..	47,38,379
GOVERNMENT OF MADRAS					
Deposits of Depreciation Reserve of Government Commercial concerns.	22,80,373	1,32,475	24,12,848	13,566	23,99,282
GOVERNMENT OF ORISSA					
Deposits of Depreciation Reserve of Government Commercial concerns.	(a) 10,43,767	6,95,005	17,38,772	4,46,488	12,92,284
Depreciation Reserve Fund—Electricity	(e) 6,56,877	(f) 3,05,359	9,62,236	..	9,62,236
TOTAL GOVERNMENT OF ORISSA	17,00,644	10,00,364	27,01,008	4,46,488	22,54,520
GOVERNMENT OF UTTAR PRADESH					
Depreciation Reserve Fund—Irrigation	8,37,501	23,97,770	32,35,271	27,91,483	(b) 4,43,788
Depreciation Reserve Fund—Electricity	1,41,22,862	48,41,897	1,89,64,759	10,67,374	(c) 1,78,97,385
Contingency Reserve Fund—Electricity	9,64,338	2,40,815	12,05,153	..	12,05,153
TOTAL GOVERNMENT OF UTTAR PRADESH	1,59,24,701	74,80,482	2,34,05,183	38,58,857	1,95,46,326
GOVERNMENT OF WEST BENGAL					
Deposits of Depreciation Reserve of Government Commercial concerns.	45,22,570	12,68,639	57,91,209	5,52,000	52,39,209
Reserve Fund—Transport . . . . .	..	20,000	20,000	..	20,000
Depreciation Reserve Fund—Electricity	5,72,800	..	5,72,800	..	5,72,800
TOTAL GOVERNMENT OF WEST BENGAL	50,95,370	12,88,639	63,84,009	5,52,000	58,32,009
GOVERNMENT OF HYDERABAD					
Deposits of Depreciation Reserve of Government Commercial concerns.	1,61,83,938	41,07,928	2,02,91,864	13,63,641	1,89,23,223
Reserve Funds Transport	(d) 44,57,699	9,09,955	53,67,654	5,92,207	47,75,447
TOTAL GOVERNMENT OF HYDERABAD	2,06,41,637	50,17,881	2,56,59,518	19,00,848	2,36,98,670
GOVERNMENT OF MYSORE					
Deposits of Depreciation Reserve of Government Commercial concerns.	4,96,08,909	54,31,258	5,50,40,167	14,08,373	5,36,31,794
Depreciation Reserve Fund—Electricity	3,89,06,476	80,09,307	4,69,15,783	15,50,066	4,53,65,717
Reserve Fund—Transport	1,10,064	29,040	1,39,104	..	1,39,104
TOTAL GOVERNMENT OF MYSORE	8,86,25,449	1,34,69,605	10,20,95,054	29,58,439	9,91,36,615
GOVERNMENT OF P.E.P.S.U.					
Deposits of Depreciation Reserve of Government Commercial concerns.	..	1,36,798	1,36,798	..	1,36,798
GOVERNMENT OF RAJASTHAN					
Deposits of Depreciation Reserve of Government Commercial concerns.	65,000	..	65,000	..	65,000
Reserve Fund—Transport . . . . .	..	1,30,275	1,30,275	..	1,30,275
TOTAL GOVERNMENT OF RAJASTHAN	65,000	1,30,275	1,95,275	..	1,95,275
GOVERNMENT OF TRAVANCORE-COCHIN					
Deposits of Depreciation Reserve of Government Commercial concerns.	1,42,11,240	27,19,377	1,69,30,617	3,60,967	1,65,69,650
Depreciation Reserve Fund—Electricity	1,30,97,109	31,82,917	1,62,80,026	..	1,62,80,026
TOTAL GOVERNMENT OF TRAVANCORE-COCHIN	2,73,08,349	59,02,294	3,32,10,643	3,60,967	3,28,49,676

(a) Differs from last year's closing balance due to rounding.

(b) Excludes Rs. 30,00,000 held in Investment Account.

(c) Excludes Rs. 1,51,50,487 held in Investment Account.

(d) Differs from last year's closing balance by reason of correction since made.

(e) Transferred from "Non-bearing Interest" to "Bearing Interest" Category during the year.

(f) Total difference of Rs. 14,443 under the Deposit Account of Depreciation Reserve Fund is due to misclassification in accounts which has been rectified during the year 1956-57.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1956—contd.

	Balance, 1st April, 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve Funds Not Bearing Interest					
GOVERNMENT OF ANDHRA					
State Road Funds	10	..	10	..	10
Depreciation Reserve Fund—Electricity	19,47,789	11,08,700	30,56,489	12,60,068	(b) 17,96,421
Sugarcane Cess Fund	11,43,378	9,51,223	20,94,601	1,11,438	19,83,165
Fund for Village Reconstruction and Harijan Uplift	9,51,781	921	9,52,702	3,64,393	5,88,309
Special Reserve Fund—Electricity	6,15,663	4,43,500	10,59,163	3,49,941	(c) 7,09,222
Zamindari Abolition Fund	29,50,433	13,78,909	43,29,342	..	(d) 43,29,342
Insurance Fund	4,419	3,978	8,397	..	8,397
Reserve Fund for protection of Sugar Industry	33,908	..	33,908	..	33,908
Hindu Religious and Charitable Endowments Fund	(f)—3,57,345	7,33,322	3,75,977	2,74,269	1,01,708
Fund for the Development of Rural Water Supply . . . . .	..	2,109	2,109	..	2,109
Industrial Research and Development Fund . . . . .	..	49,38,022	49,38,022	37,29,762	12,08,260
TOTAL GOVERNMENT OF ANDHRA	72,90,036	95,60,684	1,68,50,720	60,89,869	1,07,60,851
GOVERNMENT OF ASSAM					
Fund for Development Schemes	(a) 21,43,973	2,45,180	23,89,153	66,003	(e) 23,23,150
Depreciation Reserve Fund—Government Presses	(a) 1,17,668	42,164	1,59,830	47,373	1,12,457
Deposits of Depreciation Reserve of Commercial concerns	37,86,062	10,50,000	48,36,062	11,51,010	36,85,052
Publication Fund	17,400	10,449	27,849	..	27,849
Zamindari Abolition Fund . . . . .	..	30,00,000	30,00,000	..	30,00,000
TOTAL GOVERNMENT OF ASSAM	60,65,101	43,47,793	1,04,12,894	12,64,386	91,48,508
GOVERNMENT OF BIHAR					
General Police Fund . . . . .	..	2,05,536	2,05,536	2,05,536	..
Pension Equalisation Fund	14,37,463	1,650	14,39,113	27,000	14,12,113
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government	3,41,050	..	3,41,050	..	3,41,050
Post-War Reconstruction and Development Fund	2,50,00,000	..	2,50,00,000	2,50,00,000	..
Deposit on Account of State Governments' share of decontrolled Sugar	14,37,864	..	14,37,864	..	14,37,864
TOTAL GOVERNMENT OF BIHAR	2,82,16,377	2,07,186	2,84,23,563	2,52,32,536	31,91,027

(a) Differs from last year's closing balance due to rounding.

(b) Excludes Rs. 30,41,185 held in Investment Account.

(c) Excludes Rs. 6,72,412 held in Investment Account.

(d) Excludes Rs. 25,81,059 held in Investment Account.

(e) Excludes Rs. 86,71,359 held in Investment Account.

(f) Differs from last year's closing balance due to correction since made.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1956—*contd.*

	Balance, 1st April, 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BOMBAY					
State Road Funds	98,08,581	3,15,19,661	4,13,28,242	5,45,44,791	(b) 1,32,16,500
Sugarcane Cess Fund	2,25,43,452	81,17,429	3,06,60,881	47,62,950	2,58,97,931
Depreciation Reserve Fund—Government Presses	(a) 8,87,583	3,59,297	12,46,880	2,20,291	10,26,589
Deposits of Depreciation Reserve of Commercial concerns	32,46,734	5,90,468	38,37,202	71,224	(c) 37,65,978
Dangs District Reserve Fund	57,35,678	34,54,525	91,90,203	3,71,133	(d) 88,19,070
Bombay State Milk Fund	75,42,834	98,99,359	1,74,42,193	86,25,017	88,17,176
Special Development Fund	(a) 345	—849	—504	..	—504
Bombay State Development Fund	8,73,31,581	14,04,146	8,87,35,727	64,33,466	(e) 8,23,02,261
Debt Redemption and Avoidance Fund	(a) 16,38,413	1,48,89,316	1,65,27,729	1,34,24,155	(f) 31,03,574
Insurance Fund	20,37,936	5,41,168	25,79,104	1,99,853	(g) 23,79,251
Fishermen's Relief Fund	2,653	6,731	9,384	1,500	7,884
TOTAL GOVERNMENT OF BOMBAY	14,07,75,790	7,07,81,251	21,15,57,041	8,86,54,380	12,29,02,660
GOVERNMENT OF MADHYA PRADESH					
Fund for Development Schemes	7,49,28,540	2,82,393	7,52,10,933	2,46,43,486	5,05,67,447
Fund for the Development of Hindi and State languages	1,59,000	1,00,000	2,59,000	60,000	1,99,000
Depreciation Reserve Fund—Government Presses	(a) 3,44,686	56,101	4,00,787	9,514	3,91,273
Village Development Fund	38,88,000	20,02,000	58,90,000	2,06,040	56,83,960
Local Development Works Fund . . . . .	..	43,90,307	43,90,307	43,90,307	..
Fire and Flood Emergency Fund	10,274	50,000	60,274	60,274	..
TOTAL GOVERNMENT OF MADHYA PRADESH	7,93,30,500	68,80,801	8,62,11,301	2,93,69,621	5,68,41,680
GOVERNMENT OF MADRAS					
State Road Funds	2	..	2	2	..
Sugarcane Cess Fund	11,49,182	7,11,665	18,60,847	1,94,197	16,66,650
Depreciation Reserve Fund—Government Presses	58,672	1,54,686	2,13,358	55,933	1,57,425
Depreciation Reserve Fund—Electricity	(a) 9,24,359	87,26,899	96,51,258	78,80,459	(h) 17,70,799
Special Reserve Fund—Electricity	7,44,327	30,28,620	37,72,947	30,83,537	(i) 6,89,410
Zamindari Abolition Fund	(a) 9,272	11,05,403	11,14,675	10,87,095	(j) 27,580
Reserve Fund for protection of Sugar Industry	59,025	..	59,025	..	59,025
Fund for Village Reconstruction and Harijan Uplift	18,476	69	18,545	125	18,420
Insurance Fund	8,734	3,304	12,038	8,440	(k) 3,598
Hindu Religious and Charitable Endowment Fund	(n) 4,13,221	14,15,030	18,28,251	8,91,345	(l) 9,36,906
Fund for Development of Rural Water Supply	98,930	1,23,926	2,22,856	500	2,22,356
Deposits of Depreciation Reserve of Commercial concerns	41,38,507	13,95,477	55,33,984	20,36,441	(m) 34,97,543
TOTAL GOVERNMENT OF MADRAS	76,22,707	1,66,65,079	2,42,87,786	1,52,38,074	90,49,712

(a) Differs from last year's closing balance due to rounding.

(b) Excludes Rs. 48,531 held in Investment Account.

(c) Excludes Rs. 17,17,479 held in Investment Account.

(d) Excludes Rs. 74,28,229 held in Investment Account.

(e) Excludes Rs. 12,95,319 held in Investment Account.

(f) Excludes Rs. 10,53,44,739 held in Investment Account.

(g) Excludes Rs. 10,62,213 held in Investment Account.

(h) Excludes Rs. 5,25,40,817 held in Investment Account.

(i) Excludes Rs. 1,73,51,499 held in Investment Account.

(j) Excludes Rs. 47,98,276 held in Investment Account.

(k) Excludes Rs. 8,440 held in Investment Account.

(l) Excludes Rs. 24,35,425 held in Investment Account.

(m) Excludes Rs. 27,41,192 held in Investment Account.

(n) Differs from last year's closing balance due to correction since made.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1956—contd.

	Balance, 1st April, 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ORISSA					
Fund for Development of Forests	7,45,500	..	7,45,500	..	7,45,500
State Road Funds	28,87,776	15,87,500	44,75,276	11,86,273	32,89,003
Zamindari Abolition Fund	(a) 54,70,363	99,11,631	1,53,81,994	46,45,440	1,07,36,554
Orissa Loan Stipend Fund	(b) 1,89,623	3,42,192	5,31,815	4,34,103	97,712
TOTAL GOVERNMENT OF ORISSA .	92,93,262	1,18,41,323	2,11,34,585	62,65,816	1,48,68,769
GOVERNMENT OF PUNJAB					
Depreciation Reserve Fund—Electricity	1,51,74,336	67,88,000	2,19,62,336	1,42,660	2,18,19,676
Fund for promotion of Education amongst Educationally backward classes .	11,32,128	25,00,000	36,32,128	22,01,164	14,30,964
Food Grains Reserve Fund	9,23,456	—89	9,23,367	..	9,23,367
Motor Transport Reserve Fund	1,46,304	29,633	1,75,937	2,859	1,73,078
Deposits of Depreciation Reserve of Commercial concerns	27,88,754	16,72,114	44,60,868	6,954	44,53,914
Depreciation Reserve Fund—Government Presses . . . . .	..	2,24,140	2,24,140	..	2,24,140
TOTAL GOVERNMENT OF PUNJAB .	2,01,64,978	1,12,13,798	3,13,78,776	23,53,637	2,90,25,139
GOVERNMENT OF UTTAR PRADESH					
State Road Funds	(a) 55,78,566	1,10,40,811	1,66,19,377	71,26,139	94,93,238
Hospital Fund	91,49,214	..	91,49,214	19,57,720	71,91,494
Fund for the Development of Hindi and State languages	1,76,276	27,500	2,03,776	94,113	1,09,663
Special Development Fund . . . . .	..	1,14,66,000	1,14,66,000	1,14,66,000	..
Magh Mela Fund	13,797	94,810	1,08,607	1,51,993	—43,386
Rudrapur Township Development Fund	(a)—1,41,347	16,415	—1,24,932	59,930	—1,84,862
Deposits of Depreciation Reserve of Commercial concerns	1,41,39,707	79,87,407	2,21,27,114	60,63,240	(d) 1,60,63,874
Depreciation Reserve Fund—Government Presses	6,39,059	3,49,727	9,88,786	1,81,201	8,07,585
Zamindari Abolition Fund	5,63,50,812	88,73,10,509	94,36,61,321	92,80,03,605	(c) 1,56,57,716
Nazul Fund, Lucknow	15,96,004	1,94,938	17,90,942	8,66,200	9,24,742
Sugar Research and Labour Housing Fund	33,82,456	1,50,000	35,32,456	17,99,339	17,33,117
TOTAL GOVERNMENT OF UTTAR PRADESH .	9,08,84,544	91,86,26,117	1,00,95,22,661	96,77,69,440	5,17,53,181

(a) Differs from last year's closing balance due to rounding.

(b) Differs from last year's closing balance by reason of correction since made.

(c) Excludes Rs. 27,56,41,914 held in Investment Account.

(d) Excludes Rs. 49,57,945 held in Investment Account.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1956—contd.

	Balance, 1st April 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance 31st Mar. 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF WEST BENGAL					
Depreciation Reserve Fund—Government Presses	(a) 8,96,480	20,360	9,16,840	87,318	8,29,882
Reserve Fund for the protection of Sugar Industry	69,106	..	69,106	..	69,106
Fund for Promotion of Education amongst Educationally backward classes.	52,673	11,24,000	11,76,673	11,76,673	..
General Reserve Fund Cooch-Bihar	91,42,732	81,913	92,24,645	21,43,923	(b) 70,80,722
TOTAL GOVERNMENT OF WEST BENGAL	1,01,60,991	12,26,273	1,13,87,264	34,07,914	79,79,350
GOVERNMENT OF HYDERABAD					
State Road Funds	68,37,859	28,17,005	96,54,864	7,83,069	88,71,795
Village Development Fund	8,45,771	3,122	8,48,893	2,48,056	6,00,837
Industrial Research and Development Fund	4,36,158	16,48,570	20,84,728	4,95,176	15,89,552
Fund for Development Schemes.	24,18,54,423	32,41,026	24,50,95,449	18,69,245	(c) 24,32,26,204
Depreciation Reserve Fund Water Works	(m) 5,69,540	80,890	6,50,430	5,857	6,44,573
Nizam Sagar Development Fund	45,38,043	8,57,100	53,95,143	5,08,621	48,86,522
Cooperative Marketing and Agricultural Development Fund	18,62,914	1,45,014	20,07,928	1,90,050	18,17,878
Securities Adjustment Reserve	81,487	..	81,487	..	(d) 81,487
TOTAL GOVERNMENT OF HYDERABAD	25,70,26,195	87,92,727	26,58,18,922	41,00,074	26,17,18,848
GOVERNMENT OF MADHYA BHARAT					
Motor Transport Reserve Fund	2,58,951	45,000	3,03,951	55,377	2,48,574
Depreciation Reserve Fund—Electricity	32,17,695	4,35,830	36,53,525	..	36,53,525
Depreciation Reserve Fund—Government Presses	3,59,434	54,340	4,13,774	..	4,13,774
Depreciation Reserve Fund—Water Works	20,94,303	2,63,226	23,57,529	..	(f) 23,57,529
Deposits of Depreciation Reserve of Commercial concerns	45,58,766	7,82,918	53,41,684	24,73,355	28,68,329
Other Funds—					
Holkar State Funds	80,52,197	10,12,313	90,64,510	27,94,056	(g) 62,70,454
Gwalior State Funds	(a) 2,27,12,622	57,85,835	2,84,98,457	2,29,41,302	(h) 55,57,155
Gwalior Gangajali Treasury Fund	18,52,330	6,23,703	24,76,033	..	(i) 24,76,033
Funds belonging to other acceding States	2,03,450	2,236	2,05,686	8,554	(j) 1,97,132
TOTAL GOVERNMENT OF MADHYA BHARAT	4,33,09,748	90,05,401	5,23,15,149	2,82,72,644	2,40,42,505
GOVERNMENT OF MYSORE					
Special Development Fund	73,91,594	27,93,747	1,01,85,341	46,59,799	55,25,542
Zamindari Abolition Fund	40	29	69	..	(l) 69
Hindu Religious and Charitable Endowments Fund	1,679	..	1,679	..	(k) 1,679
Reserve Fund for Protection of Sugar Industry	1,256	..	1,256	..	1,256
TOTAL GOVERNMENT OF MYSORE	73,94,569	27,93,776	1,01,88,345	46,59,799	55,28,546

(a) Differs from last year's closing balance due to rounding.

(b) Excludes Rs. 20,92,001 held in Investment Account.

(c) Excludes Rs. 8,84,01,559 held in Investment Account.

(d) Excludes Rs. 1,89,52,113 held in Investment Account.

(f) Excludes Rs. 1,74,600 held in Investment Account.

(g) Excludes Rs. 1,67,83,974 held in Investment Account.

(h) Excludes Rs. 8,13,93,139 held in Investment Account.

(i) Excludes Rs. 1,68,03,476 held in Investment Account.

(j) Excludes Rs. 1,85,606 held in Investment Account.

(k) Excludes Rs. 32,273 held in Investment Account.

(l) Excludes Rs. 1,231 held in Investment Account.

(m) This Reserve was accounted for under the head, "Deposits of Depreciation Reserve of Government Commercial concerns" till 1954-55.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1956—concl'd.

	Balance, 1st April, 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF P.E.P.S.U.					
Fund for Development Schemes	90,99,936	9,87,312	1,00,87,248	50,538	(c) 1,00,36,710
Hospital Fund	1,60,519	..	1,60,519	350	1,60,169
Depreciation Reserve Fund—Government Presses	41,106	46,400	87,506	..	87,506
Depreciation Reserve Fund—Electricity	4,68,786	1,79,600	6,48,386	..	6,48,386
University Fund	5,00,000	..	5,00,000	..	5,00,000
Fund for promotion of Education amongst Educationally back-ward classes.	2,86,579	..	2,86,579	4,08,906	—1,22,327
TOTAL GOVERNMENT OF P.E.P.S.U.	1,05,56,926	12,13,312	1,17,70,238	4,59,794	1,13,10,444
GOVERNMENT OF RAJASTHAN					
Fund for Development Schemes	5,83,762	8,26,223	14,09,985	57,118	13,52,867
Depreciation Reserve Fund—Government Presses	80,000	17,630	97,630	..	97,630
Depreciation Reserve Fund—Electricity	43,250	1,68,738	2,11,988	..	2,11,988
Deposits of Depreciation Reserve of Commercial concerns	25,000	7,51,503	7,76,503	..	7,76,503
TOTAL GOVERNMENT OF RAJASTHAN	7,32,012	17,64,094	24,96,106	57,118	24,38,988
GOVERNMENT OF SAURASHTRA					
Port Reserve Fund	—6,68,775	13,04,000	6,35,225	15,17,055	(d)—8,81,830
Cultivators Benefit Fund	2,07,667	..	2,07,667	80,610	1,27,057
Bhavnagar State Multipurpose Fund	8,19,371	18,24,162	26,43,533	6,53,701	(e) 19,89,832
Railway Reserve Fund, Junagarh	(a) 19,74,907	—18,96,532	78,375	..	78,375
Depreciation Reserve Fund—Government Power Houses	12,29,877	..	12,29,877	..	12,29,877
Bhavsinhji Polytechnic Institute Fund Bhavnagar	—11,54,645	11,34,600	—20,045	..	—20,045
Porbander State Water Supply Reserve Fund	—21,71,079	..	—21,71,079	—21,71,079	..
Depreciation Reserve Fund—Bhavnagar Water Works	3,201	—3,201	..	..	..
Deposits of Depreciation Reserve of Commercial concerns	(a) 15,74,605	12,86,992	28,61,597	33,291	28,28,306
Post war Reconstruction and Development Fund.	1,29,411	..	1,29,411	..	(f) 1,29,411
Port Development Fund . . . . .	..	1,40,00,000	1,40,00,000	..	1,40,00,000
TOTAL GOVERNMENT OF SAURASHTRA	19,44,540	1,76,50,021	1,95,94,561	1,13,578	1,94,80,983
GOVERNMENT OF TRAVANCORE-COCHIN					
Village Development Fund	1,05,39,772	..	1,05,39,772	..	1,06,39,772
Fund for Development Schemes	1,98,22,783	523	1,98,23,306	51,37,177	1,46,86,129
Industrial Research and Development Fund	4,30,842	31,000	4,61,842	2,000	4,59,842
Transport Insurance Fund	1,25,873	1,10,672	2,36,545	19,915	2,16,630
TOTAL GOVERNMENT OF TRAVANCORE-COCHIN	3,09,19,270	1,42,195	3,10,61,465	51,59,092	2,59,02,373

(a) Differs from last year's closing balance due to rounding.

(c) Excludes Rs. 13,13,46,540 held in Investment Account.

(d) Excludes Rs. 2,08,24,263 held in Investment Account.

(e) Excludes Rs. 52,60,000 held in Investment Account.

(f) Excludes Rs. 4,00,000 held in Investment Account.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March, 1956.

This is a banking account showing the balances of Local Funds and of such Municipalities as are allowed to bank with Government treasuries.

	Balance, 1st April 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
District Funds	5,48,634	11,39,103	16,87,737	11,36,615	5,51,122
Municipal Funds	(a) 13,73,208	76,82,651	90,55,859	69,14,255	21,41,604
Cantonment Funds	(b) 11,86,132	37,79,903	49,66,035	42,24,908	7,41,127
Other Funds	(a) 1,59,76,412	3,22,48,824	4,82,25,236	3,00,01,390	1,82,23,846
Total Central Government	1,90,84,386	4,48,50,481	6,39,34,867	4,22,77,168	2,16,57,699
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA					
District Funds	(a) 1,04,37,766 } —38,207 }	4,88,43,631	5,92,43,190	4,53,64,843	1,38,78,347
Municipal Funds	(a) 89,32,220 } 68,698 }	3,58,97,563	4,48,98,481	2,78,11,796	1,70,86,685
Other Funds	(a) 66,67,966 } 1,31,757 }	2,10,01,277	2,78,01,000	1,95,20,232	82,80,768
Total Government of Andhra	(a) 2,60,37,952 } 1,62,248 }	10,57,42,471	13,19,42,671	9,26,96,871	3,92,45,800
GOVERNMENT OF ASSAM					
District Funds	(b) 41,36,490	99,53,335	1,40,89,825	95,10,539	45,79,286
Municipal Funds	(b) 31,38,175	37,63,037	69,01,212	39,95,182	29,06,030
Other Funds	20,33,940	2,29,78,317	2,50,12,257	2,17,47,209	32,65,048
Total Government of Assam	93,08,605	3,66,04,689	4,60,03,294	3,52,52,930	1,07,50,364
GOVERNMENT OF BIHAR					
District Funds	(b) 3,98,22,830	5,93,66,205	9,91,89,035	5,56,66,433	4,36,22,602
Municipal Funds	(b) 61,65,584	3,19,07,396	3,80,72,980	2,91,55,523	89,17,457
Other Funds	(b) 3,90,910	5,90,522	9,81,432	4,11,259	5,70,173
Total Government of Bihar	(b) 4,63,79,324	9,18,64,123	13,82,43,447	8,51,33,215	5,31,10,232
GOVERNMENT OF BOMBAY					
District Funds	1,98,66,352	5,52,67,963	7,51,34,315	5,21,36,083	2,29,98,232
Municipal Funds	18,13,403	1,15,90,089	1,34,03,492	99,83,601	34,19,891
Other Funds	4,36,25,123	37,84,71,371	42,20,96,494	39,03,95,771	3,17,00,723
Total Government of Bombay	6,53,04,878	44,53,29,423	51,06,34,301	45,25,15,455	5,81,18,846

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from last year's closing balance due to rounding.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1956—contd.

	Balance, 1st April 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH					
District Funds	(b) 1,23,88,306	3,81,99,478	5,05,87,784	3,67,70,360	1,38,17,424
Municipal Funds	(b) 30,70,174	1,45,97,797	1,76,67,971	1,39,77,938	36,90,033
Other Funds	6,56,685	11,19,986	17,76,671	10,64,558	7,12,113
Total Government of Madhya Pradesh	1,61,15,165	5,39,17,261	7,00,32,426	5,18,12,856	1,82,19,570
GOVERNMENT OF MADRAS					
District Funds	(a) 1,23,96,523 } —2,77,531 }	7,35,78,462	8,56,97,454	7,09,77,503	1,47,19,951
Municipal Funds	(a) 1,77,56,449 } —3,46,757 }	6,08,00,844	7,82,10,536	5,73,07,600	2,09,02,936
Other Funds	(a) 1,12,14,358 } —1,14,901 }	3,18,31,151	4,29,30,808	2,86,75,280	1,42,55,528
Total Government of Madras	4,13,67,330 } —7,39,189 }	16,62,10,457	20,68,38,598	15,69,60,383	4,98,78,216
GOVERNMENT OF ORISSA					
District Funds	(b) 51,09,845	1,52,12,131	2,03,21,976	1,31,84,012	71,37,964
Municipal Funds	12,66,981	47,66,050	60,33,031	38,78,443	21,54,589
Other Funds	(b) 3,76,029	9,26,548	13,02,577	9,17,451	3,85,126
Total Government of Orissa	(b) 67,52,855	2,09,04,729	2,76,57,584	1,79,79,906	96,77,678
GOVERNMENT OF PUNJAB					
District Funds	(b) 36,44,252	2,10,01,604	2,46,45,856	2,17,70,940	28,74,916
Municipal Funds	(b) 17,61,910	1,06,36,547	1,23,98,457	92,89,195	31,09,262
Other Funds	(b) 8,56,315	2,61,494	11,17,809	61,956	10,55,853
Total Government of Punjab	(b) 62,62,477	3,18,99,645	3,81,62,122	3,11,22,091	70,40,031
GOVERNMENT OF UTTAR PRADESH					
District Funds	1,75,72,533	7,47,97,685	9,23,70,218	7,11,44,034	2,12,26,184
Municipal Funds	84,26,327	2,98,53,543	3,82,79,870	2,91,12,909	91,66,961
Other Funds	17,14,065	39,49,620	56,63,685	39,06,353	17,57,332
Total Government of Uttar Pradesh	2,77,12,925	10,86,00,848	13,63,13,773	10,41,63,296	3,21,50,477
GOVERNMENT OF WEST BENGAL					
District Funds	(a) 21,41,185	80,30,119	1,01,71,304	73,16,908	28,54,396
Municipal Funds	(a) 30,65,082	1,01,73,797	1,32,38,879	1,03,09,435	29,29,444
Other Funds	(a) 1,33,96,757	5,87,25,813	7,21,22,570	5,74,79,662	1,46,42,908
Total Government of West Bengal	(a) 1,86,03,024	7,69,29,729	9,55,32,753	7,51,06,005	2,04,26,748

(a) Differs from last year's closing balance due to correction since made.

(b) Differs from last year's closing balance due to rounding.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended March, 1956—*contd.*

	Balance 1st April 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF HYDERABAD					
District Funds	79,51,000	59,55,305	1,39,06,305	65,95,167	73,11,138
Municipal Funds	93,55,365	97,40,809	1,90,96,174	82,04,150	1,08,92,024
Other Funds	73,99,476	85,88,823	1,59,88,299	1,11,35,418	48,52,881
Total Government of Hyderabad	2,47,05,841	2,42,84,937	4,89,90,778	2,59,34,735	2,30,56,043
GOVERNMENT OF MADHYA BHARAT					
District Funds	10,184	86,680	96,864	68,183	28,681
Municipal Funds	8,96,716	41,63,560	50,60,276	29,03,554	21,56,722
Other Funds	12,660	10,218	22,878	1,182	21,696
Total Government of Madhya Bharat	9,19,560	42,60,458	51,80,018	29,72,919	22,07,099
GOVERNMENT OF MYSORE					
District Funds	(b) 23,15,274	66,35,118	89,50,392	65,64,438	23,85,954
Municipal Funds	(b) 67,31,018	1,66,08,943	2,33,39,961	1,62,18,038	71,21,923
Other Funds	(b) 1,54,63,970	1,43,60,864	2,98,24,834	1,70,78,383	1,27,46,451
Total Government of Mysore	(b) 2,45,10,262	3,76,04,925	6,21,15,187	3,98,60,859	2,22,54,328
GOVERNMENT OF P.E.P.S.U.					
Municipal Funds	17,46,587	11,56,061	29,02,648	9,28,361	19,74,297
Cantonment Funds . . . . .	..	1,76,244	1,76,244	1,09,895	66,349
Other Funds	-8,34,921	1,88,306	-6,46,615	2,19,017	-8,65,632
Total Government of P.E.P.S.U.	9,11,666	15,20,611	24,32,277	12,57,263	11,75,014
GOVERNMENT OF RAJASTHAN					
District Funds	5,61,551	6,14,135	11,75,686	5,06,059	6,69,627
Municipal Funds	2,38,747	29,59,171	31,97,918	25,13,597	6,84,321
Other Funds	17,17,978	1,64,388	18,82,366	-10,68,471	29,50,837
Total Government of Rajasthan	25,18,276	37,37,694	62,55,970	19,51,185	43,04,785

(a) Differs from last year's closing balance due to rounding.

(b) Differs from last year's closing balance by reason of correction since made.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March, 1956—concl'd.

	Balance, 1st April 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF SAURASHTRA					
Municipal Funds	- 5,51,591	20,06,909	14,55,318	9,83,971	4,71,347
Other Funds	61,08,825	59,33,025	1,20,41,850	48,37,324	72,04,526
Total Government of Saurashtra	55,57,234	79,39,934	1,34,97,168	58,21,295	76,75,873
GOVERNMENT OF TRAVANCORE-COCHIN					
Municipal Funds	28,66,631	71,20,574	99,87,205	67,36,781	32,50,424
Other Funds	(a) -28,764	11,06,218	10,77,454	6,26,459	4,50,995
Total Government of Travancore-Cochin	(a) 28,37,867	82,26,792	1,10,64,659	73,63,240	37,01,419

(a) Differs from last year's closing balance due to rounding.

No. 110—ACCOUNT of PAYMENTS into and WITHDRAWALS from TREASURIES by BRANCH LINE COMPANIES during and to end of 1955-56.

This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no Capital interest; see paragraph 6 of the Note on Railways.

	Rs.	Rs.
Aggregate of Debit Balances, 1st April 1955	6,508	
Aggregate of Credit Balances, 1st April 1955	2,53,353	
Net Credit Balance on 1st April 1955		2,46,845
Receipts during 1955-56	9,624	
Withdrawals during 1955-56	2,373	
Net Receipts during 1955-56		7,251
Aggregate of Debit Balances, 31st March 1956	135	
Aggregate of Credit Balances, 31st March 1956	2,54,231	
Net Credit Balance on 31st March 1956		2,54,096

NOTE—The account is provisional pending final closing of accounts for the pre-partition period i.e. 1st April, 1947 to 14th August, 1947.

Departmental, Judicial and Other Deposits

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1956.

	Balance, 1st April, 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Deposits bearing interest—					
Other Deposits	(c) 9,85,24,085	—6,12,55,701	3,72,68,384	—5,33,59,424	9,06,27,808
Deposits of Trusts for Indian Princes	5,53,80,656	5,53,766	5,59,34,422	7,37,000	5,51,97,422
Total	15,39,04,741	—6,07,01,935	9,32,02,806	—5,26,22,424	14,58,25,230
Deposits not bearing interest—					
Civil Deposits	(c) 59,75,21,928	1,60,73,78,085	2,20,49,00,013	1,64,13,52,681	56,35,47,332
Other Deposits	(c) 40,60,36,253	54,46,26,181	95,06,62,434	51,89,24,785	43,17,37,649
Balance of Part C States	(b) 2,35,90,474	7,44,64,995	9,80,55,469	7,41,80,247	2,38,75,222
Other Accounts (a)	(c) 19,61,48,440	1,91,19,766	21,52,68,206	2,24,23,819	19,28,44,387
Total	1,22,32,97,095	2,24,55,89,027	3,46,88,86,122	2,25,68,81,532	1,21,20,04,590
TOTAL CENTRAL GOVERNMENT	1,77,72,01,836	2,18,48,87,092	3,56,20,88,928	2,20,42,59,108	1,35,78,29,820
STATE GOVERNMENTS					
Deposits bearing interest—					
GOVERNMENT OF BOMBAY					
Other Deposits	(b) 61,97,266	15,620	62,12,826	1,26,703	60,86,123
Total Government of Bombay	61,97,266	15,620	62,12,826	1,26,703	60,86,123
GOVERNMENT OF MADRAS					
Other Deposits	(b) 36,79,495	19,16,258	55,95,753	29,55,878	26,39,875
Total Government of Madras	36,79,495	19,16,258	55,95,753	29,55,878	26,39,875
GOVERNMENT OF WEST BENGAL					
Other Deposits	12,200	..	12,200	..	12,200
Total Government of West Bengal	12,200	..	12,200	..	12,200
GOVERNMENT OF HYDERABAD					
Other Deposits	47,07,407	445	47,07,852	5,328	47,02,524
Total Government of Hyderabad	47,07,407	445	47,07,852	5,328	47,02,524
GOVERNMENT OF P.E.P.S.U.					
Other Deposits	4,80,828	26,571	5,07,199	5,000	5,02,199
Total Government of P.E.P.S.U.	4,80,828	26,571	5,07,199	5,000	5,02,199
GOVERNMENT OF RAJASTHAN					
Other Deposits	8,18,847	4,380	8,23,227	10,496	8,12,731
Total Government of Rajasthan	8,18,847	4,380	8,23,227	10,496	8,12,731
Deposits not bearing interest—					
GOVERNMENT OF AJMER					
Balance of Ajmer	—34,68,384	..	—34,68,384	20,59,104	—55,27,488
TOTAL GOVERNMENT OF AJMER	—34,68,384	..	—34,68,384	20,59,104	—55,27,488

(a) Excluding transactions relating to "Subventions from Central Road Fund".

(b) Differs from last year's closing balance due to rounding.

(c) Differs from last year's closing balance due to correction since made.

Ac. 111.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of the DEPARTMENTAL, JUDICIAL and Other Depo.
for the year ended 31st March, 1956—contd.

	Balance, 1st April, 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT OF BHOPAL					
Balance of Bhopal	—5,40,103	22,25,439	16,85,334	30,37,903	—13,52,569
Total Government of Bhopal	—5,40,105	22,25,439	16,85,334	30,37,903	—13,52,569
GOVERNMENT OF COORG					
Balance of Coorg	—79,14,796	29,83,989	—49,30,807	..	—49,30,807
Total Government of Coorg	—79,14,796	29,83,989	—49,30,807	..	—49,30,807
GOVERNMENT OF DELHI					
Balance of Delhi	—94,30,678	7,02,855	—87,27,823	50,16,965	—1,37,44,788
Total Government of Delhi	—94,30,678	7,02,855	—87,27,823	50,16,965	—1,37,44,788
GOVERNMENT OF HIMACHAL PRADESH					
Balance of Himachal Pradesh	(b) —28,90,036	..	—28,90,036	31,23,127	—60,13,163
Total Government of Himachal Pradesh	—28,90,036	..	—28,90,036	31,23,127	—60,13,163
GOVERNMENT OF VINDHYA PRADESH					
Balance of Vindhya Pradesh	6,53,523	73,45,134	79,98,657	3,95,066	76,93,591
Total Government of Vindhya Pradesh	6,53,523	73,45,134	79,98,657	3,95,066	76,93,591
GOVERNMENT OF ANDHRA					
Civil Deposits	(c) 51,57,743 } (b) 5,12,61,810 }	7,36,93,959	51,57,743 } 12,49,55,769 }	7,38,60,255	51,57,743 } 5,10,95,514 }
Other Accounts (a)	(b) 40,907	3,69,264	4,10,171	2,40,325	1,69,846
Total Government of Andhra	5,13,02,717 } 51,57,743 }	7,40,63,223	12,53,65,940 } 51,57,743 }	7,41,00,580	5,12,65,360 } 51,57,743 }
GOVERNMENT OF ASSAM					
Civil Deposits	1,69,25,515	6,27,85,468	7,97,10,983	5,60,68,784	2,36,42,199
Other Accounts (a)	1,25,086	71,925	1,97,011	15,550	1,81,461
Total Government of Assam	1,70,50,601	6,28,57,393	7,99,07,994	5,60,84,334	2,38,23,660
GOVERNMENT OF BIHAR					
Civil Deposits	4,94,59,889	8,87,55,764	13,82,15,653	6,93,62,208	6,88,53,445
Other Accounts (a)	29,76,057	7,27,825	37,03,882	7,38,445	29,65,437
Total Government of Bihar	5,24,35,946	8,94,83,589	14,19,19,535	7,01,00,653	7,18,18,882
GOVERNMENT OF BOMBAY					
Civil Deposits	15,97,76,115	25,72,66,278	41,70,42,393	23,97,34,532	17,73,07,661
Other Accounts (a)	9,40,55,982	—31,82,23,635	—22,41,67,653	—24,12,25,400	1,70,57,747
Total Government of Bombay	25,38,32,097	—6,09,57,357	19,28,74,740	—14,90,868	19,43,65,808

(a) Excluding transactions relating to "Subventions from Central Road Fund".

(b) Differs from last year's closing balance due to rounding.

(c) Balances allocated under the Andhra State Act, 1953.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS for the year ended 31st March, 1956—contd.

	Balance, 1st April, 1955	Receipts in 1955-56	Total	Payment in 1955-56	Balance, 31st March, 1956
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH					
Civil Deposits	(b) 2,74,13,677	4,71,91,232	7,46,04,909	4,84,24,315	2,61,80,594
Other Accounts (a)	(b) 1,58,68,862	—81,348	1,57,87,514	1,04,89,221	52,98,293
Total Government of Madhya Pradesh	4,32,82,539	4,71,09,884	9,03,92,423	5,89,13,536	3,14,78,887
GOVERNMENT OF MADRAS					
Civil Deposits	(c) — 69,23,095 8,00,15,301	} 21,91,95,270	29,22,87,476	21,70,26,730	7,52,60,746
Other Accounts (a)	(b) 1,50,73,282					3,86,695	1,54,59,977	14,67,964	1,39,92,013
Total Government of Madras	9,50,88,583 —69,23,095	21,95,81,965	30,77,47,453	21,84,94,694	8,92,52,759
GOVERNMENT OF ORISSA					
Civil Deposits	1,72,74,702	3,66,75,415	5,39,50,117	3,49,30,448	1,90,19,669
Other Accounts (a)	(b) 28,38,370	11,12,549	39,50,919	10,73,779	28,77,140
Total Government of Orissa	2,01,13,072	3,77,87,964	5,79,01,036	3,60,04,227	2,18,96,809
GOVERNMENT OF PUNJAB					
Civil Deposits	(b) 7,28,63,813	16,82,17,525	24,10,81,338	15,29,56,546	8,81,24,792
Other Accounts (a)	1,66,66,273	6,08,208	1,72,74,481	5,08,053	1,67,66,428
Total Government of Punjab	8,95,30,086	16,88,25,733	25,83,55,819	15,34,64,599	10,48,91,220
GOVERNMENT OF UTTAR PRADESH					
Civil Deposits	(b) 10,10,55,532	29,56,64,593	39,67,20,125	25,96,59,736	13,70,60,389
Other Accounts (a)	—25,17,916	25,19,897	1,981	12,16,538	—12,14,557
Total Government of Uttar Pradesh	9,85,37,616	29,81,84,490	39,67,22,106	26,08,76,274	13,58,45,832
GOVERNMENT OF WEST BENGAL					
Civil Deposits	(c) 8,75,39,797	12,53,17,764	21,28,57,561	11,32,24,881	9,96,32,680
Other Accounts (a)	(b) 74,72,439	10,74,301	85,46,740	10,22,138	75,24,602
Total Government of West Bengal	9,50,12,236	12,63,92,065	22,14,04,301	11,42,47,019	10,71,57,282
GOVERNMENT OF HYDERABAD					
Civil Deposits	9,01,24,130	5,69,30,253	14,70,54,383	5,45,43,538	9,25,10,845
Other Deposits	13	110	123	—	123
Other Accounts (a)	82,66,737	2,08,898	84,75,635	3,50,548	81,25,087
Total Government of Hyderabad	9,83,90,880	5,71,39,261	15,55,30,141	5,48,94,086	10,06,36,055
GOVERNMENT OF MADHYA BHARAT					
Civil Deposits	13,64,87,476	4,83,92,700	18,48,80,176	6,46,62,571	12,02,17,605
Other Accounts (a)	23,96,606	58,71,086	82,67,582	50,22,800	32,44,792
Total Government of Madhya Bharat	13,88,83,982	5,42,63,786	19,31,47,768	6,96,85,371	12,34,62,397

(a) Excluding transactions relating to "Subventions from Central Road Fund".

(b) Differs from last year's closing balance due to rounding.

(c) Differs from last year's closing balance due to correction since made.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS for the year ended 31st March, 1956—*concl.*

	Balance, 1st April, 1955	Receipts in 1955-56	Total	Payments in 1955-56	Balance, 31st March, 1956
GOVERNMENT OF MYSORE					
Civil Deposits	(c) 17,87,688 } 3,45,02,991 }	7,25,83,360	17,87,688 } 10,70,86,351 }	6,95,66,599	17,87,688 } 3,75,19,752 }
Other Deposits	3,44,834	46,783	3,91,617	3,863	3,87,754
Other Accounts (a)	26,21,167	1,78,663	27,99,830	2,99,223	25,00,607
Total Government of Mysore	3,92,56,680	7,28,08,806	11,20,65,486	6,98,69,685	4,21,95,801
GOVERNMENT OF P.E.P.S.U.					
Civil Deposits	2,11,45,833	2,26,08,509	4,37,54,342	2,29,20,656	2,08,33,686
Other Accounts (a)	26,68,393	9,03,776	35,72,169	21,80,883	13,91,286
Total Government of P.E.P.S.U.	2,38,14,226	2,35,12,285	4,73,26,511	2,51,01,539	2,22,24,972
GOVERNMENT OF RAJASTHAN					
Civil Deposits	5,04,81,046	1,73,28,542	6,78,09,588	2,30,00,048	4,48,09,540
Other Deposits	3,75,97,596	— 26,847	3,75,70,749	3,30,33,657	45,37,092
Other Accounts (a)	83,69,955	1,55,02,947	2,38,72,902	1,40,31,990	98,40,912
Total Government of Rajasthan	9,64,48,597	3,28,04,642	12,92,53,239	7,00,65,695	5,91,87,544
GOVERNMENT OF SAURASHTRA					
Civil Deposits	(b) 2,92,17,645	8,07,37,667	10,99,55,312	7,48,46,288	3,51,09,024
Other Accounts (a)	(b) 5,53,266	47,163	6,00,429	1,40,384	4,80,045
Total Government of Saurashtra	2,97,70,911	8,07,84,830	11,05,55,741	7,49,86,672	3,55,69,069
GOVERNMENT OF TRAVANCORE-COCHIN					
Civil Deposits	(b) 3,68,20,043	5,12,41,999	8,80,62,042	4,32,70,337	4,47,91,706
Other Accounts (a)	37,91,457	1,12,254	39,03,710	83,613	38,20,097
Total Government of Travancore-Cochin	4,06,11,500	5,13,54,253	9,19,65,752	4,33,53,950	4,86,11,802

(a) Excluding transactions relating to "Subventions from Central Road Fund".

(b) Differs from last year's closing balance due to rounding.

(c) Balances allocated under the Andhra State Act, 1953.

Exchange on Remittance Accounts

The actual procedure for the allocation between different heads of exchange, gains or losses, is as follows. All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the deposit head "Exchange on Remittance Accounts" in the Central Government accounts. Exchange is then calculated in respect of all revenue and capital transactions in the United Kingdom of the Central Government (including Revenue and Capital expenditure incurred against advances from the Contingency Fund of India) and on all transactions (including those relating to debt, deposit etc. heads and expenditure against advances from the Contingency Fund) of the State Governments occurring in that country. These calculations are made monthly and are based on the average of the Calcutta daily market rate for telegraphic transfers on London which is taken as the standard for effecting remittances to England to meet expenditure in that country.

The adjustments on account of Exchange in respect of Posts and Telegraphs, Railways, Defence and other Commercial Departments and Undertakings and for Capital transactions are taken to the respective heads of account, while those for other Revenue and Service heads are taken collectively to "XLVI/57. Miscellaneous" in the Central and State Accounts. The adjustment in respect of the debt head transactions of State Governments is taken to the head "XLVI-Miscellaneous". The balance remaining under the deposit head after these transfers are made, is transferred at the end of each year to the revenue account of the Central Government as a miscellaneous item of revenue or expenditure (See Account No. 81 or 81-A).

No. 112—ACCOUNT OF EXCHANGE ON REMITTANCE ACCOUNTS for the year ended 31st March 1956.

	Credits	Debits
	Rs.	Rs.
A.—Gain or Loss by Exchange on:—		
Remittances through Reserve Bank . . . . .	..	6,12,217
Postal and Money Order transactions	4,38,781	..
Miscellaneous . . . . .	..	4,34,860
TOTAL	4,38,781	10,47,077
Net loss by exchange during the year . . . . .	..	6,08,296
B.—Loss by Exchange in respect of Sterling transactions transferred to:—		
CENTRAL GOVERNMENT—		
	Rs.	
Railways	{ Capital 84,405 Revenue 2,61,017	
Defence Services (Revenue)	2,69,429	
Posts and Telegraphs	{ Capital 212 Revenue 248	
Other transactions	{ Capital 39,371 Revenue 3,77,244	
STATE GOVERNMENTS—		
Irrigation	{ Capital 39 Revenue 432	
Electricity Schemes	{ Capital 13,763 Revenue 1,791	
Other transactions	{ Capital 3,218 Revenue 15,296	
TOTAL LOSS TRANSFERRED	10,66,465	..
Net credits brought to account under this head during the year	4,58,169	..
C—Net Gain by Exchange transferred to the head "XLVI—Miscellaneous", vide Account No. 81.	—4,58,169	..
Balance on 31st March 1956	..	..

Section T. Remittances

Remittances between England and India

1. Transactions brought to account under this head are classified under the following minor heads:—

- (i) Revenue Receipts.
- (ii) Capital Receipts.
- (iii) Expenditure on Revenue Account.
- (iv) Capital Expenditure outside the Revenue Account.
- (v) Net disbursements on behalf of Railways.
- (vi) Net disbursements on behalf of Coorg Administration.
- (vii) Net disbursements on behalf of State Governments.
- (viii) Remittance: Miscellaneous Accounts between England and India.

Minor heads (iii) and (iv) are detailed separately for the expenditure from the 'Consolidated Fund of India' and from the 'Contingency Fund of India'.

2. Prior to 1st April 1937, all transactions in England falling under the heads (i) to (vii) of the Central Government and Provincial (now State) Governments were adjusted as far as possible under final heads in the Central and Provincial (now state) Sections in the books of the Accounting Authorities in England. This procedure has been changed from 1st April 1937. All English transactions of the Central Government and of the States with the exception of those representing genuine Sterling liabilities or assets of the Central Government are passed on to India through the Remittance Account to be brought to account along with

similar transactions in this country. These transactions are shown in lump under the respective heads in Account No. 113.

3. The transactions under (viii) "Remittance: Miscellaneous Accounts between England and India" fall into two classes:—

(i) Transactions put through by the agency of Government on behalf of third parties, such as expenditure incurred in India on behalf of the Government of the United Kingdom and expenditure incurred in England on behalf of Local Funds, etc.

(ii) Transactions which require final adjustments in the Indian Accounts. The Agency functions of the Commonwealth Relations office were being taken over by the High Commissioner of India in London in stages and therefore the Account of the Commonwealth Relations' Office was continued till 31st March 1953. With effect from 1st April 1953 all transactions, which require final adjustment in the Indian Accounts, appear in the High Commissioner's account.

The details of transactions falling under classes (i) and (ii) are given in Account No. 113. The various descriptive heads under which these transactions are shown indicate their nature.

4. With the exception mentioned in the Explanatory note under 'Receipts and Expenditure in England' at page 523 and the explanatory note at page 535 all transactions in England relating to the Defence Services are passed on to India under Sub Major Heads I, II, III of Major Heads XLVII/58, 59 and 60 and Major Head '86 —Defence Capital outlay.'

No. 113—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1956 and the Balances unadjusted at the commencement and close of the year.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1955-56				UNADJUSTED BALANCES	
	1st April, 1955		INDIA		ENGLAND		31st March, 1956	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
A.—ACCOUNTS WITH THE SECRETARY OF STATE (a)								
I—Items adjustable in India—								
Revenue and Expenditure met from Revenue—								
Civil . . . . .	..	130	..	..	..	..	..	130
Net Disbursements on behalf of State Governments—								
Government of Madhya Pradesh	450	..	..	..	..	..	450	..
Account with the Government of Pakistan.	2,188	..	..	2,188	..	..	..	..
TOTAL	2,638	130	..	2,188	..	..	450	130
Remittance: Miscellaneous Accounts between England and India—								
Capital Outlay on Schemes of State Trading—								
Purchases of Food Department . . . . .	..	5,535	..	..	..	..	..	5,535
Capital Outlay on Industrial Developments—Fertilizer Factory, Sindri	34,259	..	..	..	..	..	34,259	..
Purchases in the U.S.A. and Dominions, etc.	..	16,547	..	..	..	..	..	16,547
Miscellaneous—								
Civil . . . . .	..	3,488	..	..	..	..	..	3,488
Defence Services	1,935	..	..	..	..	..	1,935	..
TOTAL Remittance: Miscellaneous Accounts between England and India.	36,194	25,570	..	..	..	..	36,194	25,570
TOTAL I—Items adjustable in India—Carried over.	38,822	25,700	..	2,188	..	..	36,644	25,700

(a) This item is continued to be shown pending complete transfer of the balances under this head to the head 'Account with the High Commissioner for India'.

No. 113—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March, 1956 and the Balances unadjusted at the commencement and close of the year—contd.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1955-56				UNADJUSTED BALANCES	
	1st APRIL 1955		INDIA		ENGLAND		31st MARCH, 1956	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	38,832	25,700	..	2,188	..	..	36,644	25,700
A.—ACCOUNTS WITH THE SECRETARY OF STATE—concld.								
II—ITEMS ADJUSTABLE IN ENGLAND—								
Remittance: Miscellaneous Accounts between England and India—								
Effects of deceased British Officers and men	..	6,680	..	..	..	..	..	6,680
Light Dues payable to the Board of Trade.	..	4,366	..	..	..	..	..	4,366
Remittances by British Troops for payment to the British Post Office.	..	799	..	..	..	..	..	799
Board of Trade Transport	4,583	..	..	..	..	..	4,583	..
Payments authorised on A. F. O. 1706 (Air Ministry).	61	..	..	..	..	..	61	..
Pensions, etc., issued on behalf of the War Office.	238	..	..	..	..	..	238	..
Pensions, etc., issued on behalf of the Admiralty.	410	..	..	..	..	..	410	..
Pensions, etc., issued on behalf of Her Majesty's Paymaster-General.	2,091	..	..	..	..	..	2,091	..
Balances of Indian Shipping Master's Accounts.	11,478	..	..	..	..	..	11,478	..
Maternity benefit paid in India . Payments chargeable to the Ministry of Pensions	2	..	..	..	..	..	2	..
	33,935	..	..	..	..	..	33,935	..
Sterling Family Pension Funds—								
Indian Civil Service Family Pension Fund (Transferred)	3,196	..	..	..	..	..	3,196	..
Indian Civil Service Family Pension Fund (un-transferred)	7,511	..	..	..	..	..	7,511	..
Superior Services (India) Family Pension Fund (untransferred)	..	161	..	..	..	..	..	161
Indian Military Service Family Pension Fund.	39	..	..	..	..	..	39	..
National Health Insurance Contribution.	..	12,820	..	..	..	..	..	12,820
Purchases in India on behalf of Dominions and other Foreign Governments.	31,683	..	..	..	..	..	31,683	..
Maintenance of British and Foreign Evacuees.	..	49,368	..	..	..	..	..	49,368
Miscellaneous—								
Civil	1,719,297	..	..	..	..	..	1,719,297	..
Defence Services	3,464,329	..	..	..	..	..	3,464,329	..
TOTAL II—Items adjustable in England.	5,278,853	74,194	..	..	..	..	5,278,853	74,194
Total A—Accounts with the Secretary of State—Carried over	5,317,685	99,894	..	2,188	..	..	5,315,497	99,894

No. 113—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March, 1956 and the Balances unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1955-56				UNADJUSTED BALANCES	
	1ST APRIL 1955		INDIA		ENGLAND		31ST MARCH, 1956	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,317,685	99,894	..	2,188	..	..	5,315,497	99,894
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—								
I—ITEMS ADJUSTABLE IN INDIA—								
Revenue and Expenditure met from Revenue—								
Civil	..	85,975	292,783	1,198,776	1,198,776	292,783	..	85,975
Posts and Telegraphs	..	..	..	10,755	10,755	..	..	..
Defence Services	..	..	161,473	11,763,231	11,763,231	161,473	..	..
Capital Expenditure outside the Revenue Account—								
Civil	77,602	..	..	94,477	94,477	..	77,602	..
Posts and Telegraphs	..	..	..	9,102	9,102	..	..	..
Defence Services	..	..	..	17,370	17,370	..	..	..
Net disbursements on behalf of Railways.	..	..	..	14,909,072	14,909,072	..	..	..
Net—Disbursements on behalf of State Governments—								
PART 'A' STATES—								
Government of Andhra	..	..	..	369,739	369,739	..	..	..
Government of Assam	..	..	..	11,788	11,788	..	..	..
Government of Bihar	..	..	..	95,069	95,069	..	..	..
Government of Bombay	..	..	..	77,012	77,012	..	..	..
Government of Madhya Pradesh	527	..	..	17,073	16,582	..	36	..
Government of Madras	..	..	..	365,234	365,234	..	..	..
Government of Orissa	..	..	..	5,556	5,556	..	..	..
Government of Punjab	..	..	..	31,430	31,430	..	..	..
Government of Uttar Pradesh	..	..	..	73,571	73,571	..	..	..
Government of West Bengal	..	..	..	329,650	329,650	..	..	..
PART 'B' STATES—								
Government of Hyderabad	..	..	..	16,762	16,762	..	..	..
Government of Madhya Bharat	556	..	..	3,014	2,685	..	227	..
Government of Mysore	..	..	..	—19,543	19,543	..	..	..
Government of Saurashtra	..	..	..	257	256	..	..	..
Government of Travancore-Cochin	..	..	..	7,110	7,110	..	..	..
PART 'C' STATES—								
Government of Ajmer	3	..	..	16	13	..	..	..
Government of Bhopal	..	..	..	173	173	..	..	..
Government of Coorg	..	..	..	177	177	..	..	..
Government of Delhi	..	..	..	239	239	..	..	..
Government of Himachal Pradesh	..	..	..	8	8	..	..	..
Government of Vindhya Pradesh	..	..	..	216	216	..	..	..
Total Carried over	78,688	85,975	454,256	29,387,334	29,386,510	454,256	77,865	85,976
	5,317,685	99,894	..	2,188	..	..	5,315,497	99,894

No. 113—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the year 31st March 1956 and the balances unadjusted at the commencement and close the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1955-56				UNADJUSTED BALANCES	
	1st APRIL 1955		INDIA		ENGLAND		31st MARCH 1956	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,317,685	99,894	..	2,188	..	..	5,315,497	99,894
	78,688	85,975	454,256	29,387,334	29,386,510	454,256	77,865	85,976
B.—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—<i>contd.</i>								
<i>I.—Items adjustable in India—<i>contd.</i></i>								
Remittance : Miscellaneous Accounts between England and India—								
Indian Civil Service Provident Fund—Civil	..	376	1,428	..	..	1,390	..	338
Indian Civil Service (Non-European Members) Provident Fund—Civil	..	230	637	..	..	611	..	204
Advances for the purchase of Motor conveyances and recoveries of such advances—Civil	..	51	258	..	..	323	..	116
—Defence Services	..	..	3,911	2,115	2,601	3,911	486	..
Capital outlay on schemes of Government Trading—Civil	..	5,978,929	..	81,113	75,647	..	..	5,984,395
Capital outlay on Industrial Development—Civil	69,347	..	..	..	—283	..	69,064	..
General Provident Fund—Civil	..	845	5,557	34	325	5,901	..	898
—Defence Services	..	..	689	..	..	689	..	..
Sundry Provident Funds—Civil	..	706	556	568	568	738	..	888
—Defence Services	..	3	6,227	995	995	6,229	..	6
Passage Advances to Government Officers—Civil	175	..	..	..	112	—5	292	..
Superior Services (India) Family Pensions (Untransferred)—Civil	120	..	..	1,844	1,875	..	151	..
Stores for Civil Aviation—Civil	2,384	..	..	126,422	126,318	..	2,290	..
Construction of Irrigation Works—Stores—Civil	3,260	..	4	7,279	6,935	..	2,920	—
Stores for Military Engineering Services	..	..	6	222,706	222,706	..	6	..
Stores for Salt Works—Civil	1,534	..	..	..	..	..	1,534	..
Concession Passages—Civil	5,919	..	..	1,201	799	..	5,517	..
—Defence Services	..	..	..	757	757	..	..	..
Stores for Broadcasting—Civil	..	11,873	..	—10,066	4,413	..	2,596	..
Stores chargeable to Local Funds etc.—Civil	11,997	..	..	6,298	6,566	..	12,265	..
Encashment of Indian Post Office Cash Certificates	..	..	..	16,238	16,238	..	..	..
Stores for Road Development—Civil	937	..	..	..	..	..	937	..
Miscellaneous Pay and Pensions chargeable to other than Indian Government Revenues—Civil	..	1,148	..	—1,100	1,175	..	1,127	..
DEFENCE CAPITAL EXPENDITURE:—								
Stores for Ordnance Factories	..	..	..	404,586	404,586	..	..	..
Indian Navy—Purchase of vessels	..	..	..	4,015,296	4,015,296	..	..	..
Passage Rebates—Civil	39	..	..	..	..	..	39	..
—Defence Services	..	6	..	..	..	..	..	6
Postal and money order transactions with the Colonies	..	..	1,075,780	..	..	1,075,780	..	..
Stores for Security Press—Civil	..	..	..	42,416	42,416	..	..	..
Capital Outlay on War Schemes—Civil	1,118,701	..	..	..	..	..	1,118,701	..
Stores for Lighthouses and Lightships—Civil	30	..	..	..	..	..	30	..
Interim Fisheries—Civil	834	..	..	614	..	..	220	..
Capital Outlay—India Security Press—Civil	..	..	..	36	36	..	..	..
.. .. Currency—Civil	..	..	..	3,565	3,565	..	..	..
Stores for currency—Currency Note Press—Civil	..	..	..	639,046	639,046	..	..	..
Miscellaneous—Civil	4,284,682	..	4,572,862	3,290,642	3,300,173	4,791,327	4,075,748	..
—Defence Services	..	3,826	23,832	951,171	955,663	23,812	686	..
TOTAL REMITTANCE : MISCELLANEOUS ACCOUNTS BETWEEN ENGLAND AND INDIA.	5,499,959	5,997,993	5,691,747	9,803,786	9,828,528	5,910,706	5,294,599	5,986,850
TOTAL B.—ACCOUNT WITH THE HIGH COMMISSIONER FOR INDIA—Carried over	5,578,647	6,083,968	6,146,003	39,191,120	39,215,038	6,364,962	5,372,464	6,072,426
TOTAL ACCOUNT WITH THE SECRETARY OF STATE FOR INDIA—Carried over	5,317,685	99,894		2,188			5,315,497	99,894

No. 113—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTION during the year ended 31st March 1956 and the balances unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1955-56				UNADJUSTED BALANCES	
	1ST APRIL 1955		INDIA		ENGLAND		31ST MARCH 1956	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,317,685	99,894	..	2,188	..	..	5,315,497	99,894
	5,578,647	6,083,968	6,146,003	39,191,120	39,215,038	6,364,962	5,372,464	6,072,826
B.—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—<i>contd.</i>								
<i>II—Items adjustable in England—</i>								
Remittance: Miscellaneous Accounts between England and India—								
Balances of Indian Shipping Master's Account—Civil.	..	9,026	3,679	78	..	4,012	..	9,437
Bills drawn in India on account of African Protectorates and Emigrants—Civil.	1,963	..	29,385	..	..	31,229	119	..
Payments chargeable to the U.K. Ministry of Pensions—Defence Services	..	141,201	..	..	..	47,001	..	188,202
Pensions etc. issued on behalf of U.K. Paymaster General—Defence Services.	..	8,862	..	..	..	2,103	..	10,965
Pensions etc. issued on behalf of the U.K. Admiralty—Defence Services	..	2,879	..	..	..	1,405	..	4,284
Pension etc. issued on behalf of the U.K. War Office—Defence Services	..	34,479	..	..	..	22,899	..	57,378
Pensions etc. issued on behalf of the U.K. Air Ministry—Defence Services.	..	..	..	..	..	288	..	288
Bills of Exchange drawn on the U.K. Admiralty—Civil.	15,000	..	19,125	..	..	31,875	2,250	..
Light dues payable to the U.K. Ministry of Transport—Civil.	2,394	..	67	3,346	2,654	..	1,769	..
Postal and money order transactions with the United Kingdom—Civil.	4,786,879	..	3,636,948	532,397	..	2,805,739	5,085,691	..
Purchases on behalf of the United Kingdom Government—Civil.	..	554,622	..	..	..	37,924	..	592,546
—Defence Services	..	..	..	..	..	32,704	..	32,704
Purchases in India on behalf of Dominions and other Foreign Governments—Civil.	2	..	..	..	..	..	2	..
Maintenance of British and Foreign Evacuees—Civil.	..	199	..	..	..	..	..	199
Sterling Family Pension Funds—Indian Civil Service Family Pension Fund—Civil.	..	..	3,299	551	111	8,558	..	5,699
Superior Services (India) Family Pensions Fund—Civil.	..	..	146	127	..	139	..	120
Indian Military Service Family Pension Fund—Civil.	..	..	..	..	175	..	175	..
—Defence Services	..	2,848	..	..	..	..	..	2,848
Indian Military Widows and Orphans Fund—								
Defence Services	2,597	..	..	..	5,560	..	8,097	..
Total II—Items adjustable in England—Carried over.	4,808,835	754,116	3,692,649	536,499	8,440	3,025,876	5,098,108	804,670
Total I—Items adjustable in India—Carried over.	5,578,647	6,083,968	6,146,003	39,191,120	39,215,038	6,364,962	5,372,464	6,072,826
Total—Account with the Secretary of State for India—Carried over.	5,317,685	99,894	..	2,188	..	..	5,315,497	99,894

No. 113—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1956 and the Balances unadjusted at the commencement and close of the year—concl'd.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1955-56				UNADJUSTED BALANCES	
	1st April, 1955		INDIA		ENGLAND		31st MARCH, 1956	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,317,685	99,894	..	2,188	..	..	5,315,497	99,894
	5,578,647	6,083,968	6,146,003	39,191,120	39,215,038	6,364,962	5,372,464	6,072,826
B.—Accounts with High Commissioner for India—concl'd. Items adjustable in England—concl'd.	4,808,835	754,116	3,692,649	536,499	8,440	3,025,876	5,098,103	904,670
Fractional Differences—Civil	..	..	..	..	..	2	..	2
Miscellaneous—Civil	..	5,137,480	4,418,056	1,033,760	9,125	79,233	..	1,823,312
—Defence Services	..	1,409,582	1,063,067	122,089	7,928	2,503,170	..	2,963,796
TOTAL II—ITEMS ADJUSTABLE IN ENGLAND.	4,808,835	7,301,178	9,173,772	1,692,318	25,493	5,608,281	5,098,103	5,691,780
TOTAL B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA.	10,387,482	13,385,146	15,319,775	40,883,438	39,240,531	11,973,243	10,470,567	11,764,606
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	15,705,167	13,485,040	15,319,775	40,885,626	39,240,531	11,973,243	15,786,064	11,864,600
TOTAL REMITTANCE ACCOUNT IN RUPES.			20,42,63,668 (a)	54,51,41,676 (a)	52,32,07,071 (a)	15,96,43,237 (a)		

(a) Against the net total of Rs. 2,26,85,826 (Debit) in this account, the corresponding net figure in Account No. 4 is Rs. 2,23,89,411. The difference of Rs. 2,96,415 is explained as below:—

	Credits Rs.	Debits Rs.
1. Net Disbursements on behalf of part 'C' States—Ajmer (Rajasthan) (Being rectified)	52	..
2. (i) Net Disbursements on behalf of State Governments (Assam) (Being rectified)	35,447	..
(ii) Rectification of 1954-55 (Rs. 29,169 on behalf of Government of Pakistan in the books of A.G.C.R. and Rs. 40 on behalf of Ajmer in the books of A.G. Rajasthan).	—29,209	..
3. Capital Expenditure outside the Revenue Account (Being rectified—Kerala)	47,329	..
4. Remittance Miscellaneous Account between England and India	..	..
(i) Rectification of 1948-49 (Central Revenues)	—8,377	—66,101
(ii) Rectification of 1952-53 (Central Revenues)	20,874	..
(iii) Rectification in 1957-58 (Bombay and Orissa) Rs. 112 and Rs. 38	..	—74
(iv) (Being rectified)—Central Revenues Assam V.P. P. & A.O., W.H. & S. Kerala		
Rs. 15,992 Cr. Rs. 160 Cr. Rs. 3,396 Cr. Rs. 2,10,911 Cr. Rs.—1,14,579 Cr.	1,15,880	—48,241
Rs.—47,924 Dr.		
Rs.—317 Dr.		
5. Rounding	3	..
Net	1,81,999	—1,14,416

Section U.—Transfer of Cash between England and India

Cash Remittances from India to England and *vice versa* of funds belonging to India are made through the Reserve Bank of India. The remittances are effected at the market rate of the day for telegraphic transfers subject to the proviso that if a large transfer has to be made in connection with the floatation or replacement of a

sterling loan or analogous operation and if it is considered by Government or the Reserve Bank that it would be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the parties. These remittances are brought to account under the head "Transfer of Cash between England and India" *vide* Account No. 114.

No. 114—STATEMENT of TRANSFERS of Cash between ENGLAND and INDIA.

Amount outstanding on 1st April, 1955		Transactions in 1955-56				Amount outstanding on 31st March, 1956	
		India		England			
Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.
1,33,68,942	—	40,93,08,724	76,16,36,745	74,16,85,790	40,26,42,058	*84,653	..

* Represents net gain on Indian Stock acquired under Special arrangements, adjustment of which will be effected in 1956-57.

No. 115—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March, 1956.

	Balance, 1st April 1955	Balance, 31st March 1956
	Rs.	Rs.
CENTRAL GOVERNMENT		
INDIA		
Cash in District Treasuries—		
India General	4,31,812	—2,20,65,850
Ajmer	28,359	28,390
Bhopal	6,11,670	4,02,590
Coorg	37,002	67,849
Delhi	40,378	48,736
Himachal Pradesh	10,01,171	8,53,860
Vindhya Pradesh	1,59,17,887	15,13,350
Assam	—26,23,490	—66,71,726
Bihar	—74,63,308	—85,73,103
Madhya Pradesh	—8,54,541	—30,95,653
Orissa	—76,97,016	—1,87,65,091
Jaurashtra	4,13,977	4,99,244
Total Cash in District Treasuries	—1,56,101	—5,57,57,404
Cash in Reserve Bank and its Branches	31,15,60,404	—86,80,066
Cash in Other Banks (Baghelkhand Bank V.P.) . . . . .	..	1,65,17,894
Total India	31,14,04,303	—4,79,19,576
ENGLAND		
Commonwealth Relations Office	£ (a) 499,496	..
High Commission of India	306,699	385,246
Total England	806,195	385,246
Total England Converted into Rs. @£ 1 = Rs. 13½	1,07,49,273	51,36,611
Total Central Government	32,31,53,576	—4,27,82,965

(a) Balance taken over in the books of the High Commission of India on 31st August, 1955.

No. 115— STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March, 1956—concl'd.

	Balance, 1st April, 1955.	Balance, 31st March, 1956		Balance, 1st April, 1955	Balance, 31st March, 1956
	Rs.	Rs.		Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA					
Cash in District Treasuries	41,98,478	15,80,360	Cash in District Treasuries	—21,62,438	26,47,369
Cash in Reserve Bank and its Branches	43,88,219	..	Cash in Reserve Bank and its Branches	9,27,46,541	16,81,80,502
Total Government of Andhra	85,86,697	15,80,360	Total Government of West Bengal	9,05,84,103	17,08,27,871
GOVERNMENT OF ASSAM					
Cash in District Treasuries	11,15,593	6,93,134	Cash in District Treasuries	19,28,577	20,64,778
Cash in Reserve Bank and its Branches	4,95,04,826	5,28,52,088	Cash in Reserve Bank and its Branches	3,92,22,364	4,99,74,537
Total Government of Assam	5,06,20,419	5,35,45,222	Cash in Other Banks	1,65,62,157	1,59,01,524
GOVERNMENT OF BIHAR					
Cash in District Treasuries	22,920	—3,95,066	Total Government of Hyderabad	5,77,13,098	6,79,40,839
Cash in Reserve Bank and its Branches	9,43,46,181	1,42,71,121	GOVERNMENT OF MADHYA BHARAT		
Total Government of Bihar	9,43,69,101	1,38,76,055	Cash in District Treasuries	1,44,60,212	1,48,29,921
GOVERNMENT OF BOMBAY					
Cash in District Treasuries	45,26,751	25,48,167	Cash in Reserve Bank and its Branches	2,48,74,398	2,59,69,707
Cash in Reserve Bank and its Branches	10,20,44,319	19,16,76,099	Cash in Other Banks	40,899	40,899
Cash in Other Banks	(a) 1,45,73,302	28,39,943	Total Government of Madhya Bharat	3,93,75,509	4,08,40,527
Total Government of Bombay	(a) 12,11,44,372	19,70,64,209	GOVERNMENT OF MYSORE		
GOVERNMENT OF MADHYA PRADESH					
Cash in District Treasuries	19,84,106	20,07,275	Cash in District Treasuries	83,50,375	62,61,799
Cash in Reserve Bank and its Branches	3,68,60,509	4,54,15,189	Cash in Reserve Bank and its Branches	5,41,65,045	2,02,85,435
Total Government of Madhya Pradesh	3,88,44,615	4,74,22,464	Total Government of Mysore	6,25,15,420	2,65,47,234
GOVERNMENT OF MADRAS					
Cash in District Treasuries	—24,94,472	—55,29,172	GOVERNMENT OF P.E.P.S.U.		
Cash in Reserve Bank and its Branches	6,56,12,333	9,39,78,393	Cash in District Treasuries	1,22,40,277	88,46,543
Total Government of Madras	6,31,17,861	8,84,49,221	Cash in Reserve Bank and its Branches	91,83,479	66,41,677
GOVERNMENT OF ORISSA					
Cash in District Treasuries	16,57,577	20,33,252	Total Government of P.E.P.S.U.	2,14,23,756	1,54,88,220
Cash in Reserve Bank and its Branches	2,68,34,063	—1,27,04,418	GOVERNMENT OF RAJASTHAN		
Total Government of Orissa	2,84,91,640	—1,06,71,166	Cash in District Treasuries	20,27,547	17,98,486
GOVERNMENT OF PUNJAB					
Cash in District Treasuries	4,90,102	4,27,604	Cash in Reserve Bank and its Branches	..	..
Cash in Reserve Bank and its Branches	9,02,65,518	6,96,68,900	Cash in Other Banks	15,80,661	45,57,662
Total Government of Punjab	9,07,55,620	7,00,96,504	Total Government of Rajasthan	36,08,208	63,56,148
GOVERNMENT OF UTTAR PRADESH					
Cash in District Treasuries	8,01,818	21,32,062	GOVERNMENT OF SAURASHTRA		
Cash in Reserve Bank and its Branches	4,83,45,694	13,76,16,993	Cash in District Treasuries	26,91,495	23,91,824
Total Government of Uttar Pradesh	4,91,47,512	13,97,49,055	Cash in Reserve Bank and its Branches	96,36,694	2,65,66,691
			Cash in Other Banks	3,04,06,148	89,60,941
			Total Government of Saurashtra	4,27,34,337	3,79,19,456
			GOVERNMENT OF TRAVANCORE-COCHIN		
			Cash in District Treasuries	1,02,20,758	74,32,280
			Cash in Reserve Bank and its Branches	3,09,65,210	2,79,74,961
			Cash in Other Banks	98,45,251	1,18,02,124
			Total Government of Travancore-Cochin	5,10,31,219	4,72,09,365

(a) Differs from last year's closing balance by reason of correction since made.

NEW DELHI

The 23rd November, 1959.

11/11/59

MS181C&AGU—430—31-3-60—GIPS

A. K. CHANDA,

Comptroller and Auditor General of India.

