



सत्यमेव जयते

COMBINED FINANCE AND REVENUE ACCOUNTS

OF THE

CENTRAL AND PROVINCIAL
GOVERNMENTS IN INDIA

FOR THE YEAR

1949-50

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SUMMARY OF CONTENTS

	Pages		Pages
Abstract Accounts of Receipts and Payments	2 to 37	Irrigation	119 to 158
Detailed Accounts relating to Receipts and Payments:		Posts and Telegraphs	159 to 170
Civil	28 to 83, 171 to 294 & 309 to 338	Defence Services	296 to 308
Railways	85 to 118	Detailed Accounts of Debt, Deposits and Advances	330 to 390

COMBINED FINANCE AND REVENUE ACCOUNTS, 1949-50 ALPHABETICAL INDEX

	Pages		Pages
Administration of Justice—Receipts and Expenditure	190—191	Central Government— <i>cont'd.</i>	
Agriculture—Receipts and Expenditure	213—215	Certificates—	
Capital Expenditure on	216	Post Office Cash Certificates	354
Air Forces—Non-effective—Receipts	305	Post Office Twelve Years' National Savings Certificates	354
Charges	305	Post Office Ten Years' Defence Savings Certificates	354
Allowances—Superannuation, Retired and Compa- ssionate	273—277	Post Office Seven Years' National Savings Certificates	354
American Lease-Lend Surpluses	288	Post Office Five Years' National Savings Certificates	354
Annuities in purchase of Railways	347	Indian States Certificates	354
Appropriation for Reduction or Avoidance of Debt	182	Civil Aviation Fund	366
Archaeological Department	204	Civil Defence—Receipts and Expenditure	323—325
Audit—Expenditure on	189	Civil Works financed from Ordinary Revenue—	
Aviation—Receipts and Expenditure	229—230	Account of Receipts	243
Aviation—Capital outlay on Civil	230	Account of Expenditure	244—245
Aviation Fund—Civil	366	Coal Mines Labour Housing & General Welfare Fund	366
Balance of Coorg	371	Coal Production Fund	366
Bengal Christian Family Pension Fund	354	Commuted Value of Pensions—Payment of Contribution to General Revenue by Railways	278 90—91
Bengal Pilot Service—Receipts and Expenditure re- lating to	196	Contribution to the International Monetary Fund and International Bank	237
Betterment Fund, Railway	110	Contributory Provident Fund	354—356
Betting Tax—Receipts and Expenditure for Collec- tion	79 and 82	Co-operation—Receipts and Expenditure	219
Bombay Development Scheme—Capital Account	248	Corporation tax—Receipts and Expenditure	53—58
Revenue Account	246	Cotton Growers—Fund for the benefit of	366
Bombay Family Pension Fund of Government Ser- vants, Life Assurance Branch	354	Cotton Textile Fund	366
Bombay Lands Scheme—		Cotton Textile Equalisation Fund	366
Capital Account	290	Currency Department—Receipts and Expenditure	236
Botanical Survey	204	Currency Note Press—Capital Outlay on	237
Broadcasting—Receipts and Expenditure	231	Customs—Revenue and Expenditure for Collection	43—49
Capital outlay on	231	Dangs District Reserve Fund	367
Bus Service—		Debt—	
Government Bus Service	289	Account of Interest on Public Debt of India	173—177
Capital and other disbursements (outside the Revenue Account of the several Governments and the sources from which they have been met)	342—343	Appropriation for Reduction or Avoidance of Debt Debt Services	182 171—182
Capital outlay on—		Floating Debt Account	344
Agricultural Improvement and Research	216	Obligations of the Government of India bearing Interest, and Interest thereon	173—177
Bombay Development Scheme	248	Permanent Debt—Debt Incurred and Discharged during the year, and amount Outstanding	344—350
Bombay Lands Scheme	290	Service Funds bearing Interest	353
Broadcasting	231	Special Loans	352
Civil Aviation	230	State Provident Funds	354—356
Civil Works	251	Treasury Notes	351
Commuted Value of Pensions	278	Debt Redemption and Avoidance Fund	367
Currency Note Press	237	Defence Reserve Fund	366
Defence Services	306	Defence Savings Certificates—Post Office—Ten Years " " Provident Fund (Railway)	354 354
Electricity Schemes	260—267	Defence Services—Effective—	
Forests	75	Account of Charges	298
Improvement of Public Health	212	" " Receipts	298
Industrial Development	224	Defence Services—Non-Effective—	
Irrigation	130—142	Abstract Account of Receipts and Charges	305
Lighthouses and Lightships	199	Detailed Account of " " " "	305—306
Mints	239	Defence Services—Officers' Provident Fund	354
Multipurpose River Schemes	249	" " —Capital outlay on	306—307
New Capital at Delhi	248	Defence Services—Renewals Reserve Fund—	
Other Provincial Works	289	Dairy Farms	366
Payments to Retrenched Personnel	291	Grass Farm	366
Posts and Telegraphs	164 & 165	Medical Store Depots and Workshope	366
Railways	92—93	Ordnance and Clothing Factories	366
Rail Road Co-ordination Scheme	289	Delhi—Initial Expenditure on New Capital at	248
Road Transport Schemes	287	Department of Industries and Supplies—	
Schemes of State Trading—		Receipts and Expenditure	221—223
Central	330—332	Departmental and Judicial Deposits—Receipts, Payments and Balances	371—372
Provincial	292—293	Deposits of Branch Line Companies	370
Security Printing Press	73	Deposits of Local Funds—Receipts, Payments and Balances	369—370
Sterling Pensions	279	Deposits of Sinking Funds	368
Vizagapatam Port	198	Deposits—Post Office Savings Bank	354
Cash Balances	390	Deposits of Trusts for Indian Princes	371
Cash—Transfer of Cash between England and India	387	Depreciation Reserve Fund—	
Cemetery Endowment Fund	354	Commercial Concerns	367—368
Central Excise Duties—Receipts and Expenditure	50—53	Electricity	367—368
Central Government—		Government Presses	366—368
Debt	344—348	Irrigation	367
Expenditure	10—15	Lighthouses and Lightships	366
General Account of Receipts and Expenditure	2—5	Overseas Communication Service	366
Loans and Advances by	374	Railways	108
Miscellaneous Adjustments with Provincial Govern- ments	309	Earthquake Damage—Deposit Account of the Fund for Reconstruction of	368 368
Revenue	6—9	Eastern Group Sleeper Control Provident Fund	352
Central Road Fund	363		

	PAGES
Ecclesiastical—Charges in Civil Department	300
Education—Receipts and Expenditure in Civil Department	205—207
Electricity Duties—Receipts and Expenditure	79 & 82
Electricity Schemes—Other Revenue expenditure connected with	260
" " Receipts and Expenditure	256—257
" " Working Expenses	258—259
" " Capital Expenditure on	260—267
Entertainment Tax—Receipts and Expenditure for Collection of	79 & 82
Excess Profits Tax	60
Exchange on Remittance Accounts	373
External Affairs—Charges	203
Extraordinary Items—	
Receipts and Payments	315—317
Famine Relief—	
Account of Famine Relief Expenditure	271
Famine Relief Fund—Account of	357
Floating Debt	346
Foreign Governments—Advances to	374
Forest—Revenue and Expenditure	74—75
" Capital Outlay on	75
" Fund for Development of	368
Foodgrains Reserve Fund	368
Fund for Benefit of Cotton Growers	366
" " Redemption and Avoidance of Debt	367
Fund for payment of Bonus to temporary clerical personnel under the Scheme of Unified Scale of pay	366
" " Civil Aviation	366
" " " Forest	368
" " " Rural Water Supply	367
" " Financing Public and Private Irrigation Works (Bihar)	368
Fund for the protection of Sugar Industry	366
" " Mica Mines Labour Welfare	366
" " Publication Fund	368
" " Relief of Groundnut cultivators	366
" " Restoration of Earthquake Damage	368
" " Sugar (Temporary) Excise	366
" " Sugarcane Compensation (U.P.)	367
" " Supply Schemes Stabilization	367
" " Stiff Benefit	354
" " Telephone Development	169
" " Railway Betterment	110
" " Village Reconstruction and Harijan Uplift	367
" " Water Supply and Drainage Scheme	368
" " Abolition of Zamindari	367
General Administration—Expenditure	185—187
General Family Pension Fund	354
General Police Fund	368
General Provident Fund	354—356
Geological Survey	204
Grants-in-aid from Central Government	309
Grants to Provincial Governments for Development	334
Groundnut cultivators—Fund for the relief of	366
Hindu Family Annuity Fund	354
Hospital Fund (U. P.)	367
Income Tax—Revenue and Expenditure for collection of	69—62
Indian Civil Service Provident Fund	354—356
" " " " Non-European Members	354—356
" " " " Family Pension Fund	353
Indian Military Service Family Pension Fund	353
Indian Ordnance Department Provident Fund	354
Indian Posts & Telegraphs, see Posts & Telegraphs	
Indian Railway Conference Association Employees Provident Fund	354
Indian States Certificates	354
Industrial Development—Capital Outlay on	226
Industrial Housing Scheme, Bombay—Receipts and Expenditure	257
Industries and Supplies—Receipts and Expenditure	221—223
Initial Expenditure on New Capital at Delhi	248
Interest—Receipts	172
Interest Charges—Railways	112—113
Interest on Capital contributed by Railway Companies	114—115
Interest on Capital Outlay on Electricity Schemes	246
Interest on multipurpose River Schemes	246
Interest on Debt, Provincial Governments	178—180
Interest on Debt and other Obligations—	
Interest on Ordinary Debt	176—178
" " Unfunded Debt	176, 179
" " Other Obligations	177, 180
Transfers	177, 180
International Monetary Fund and International Bank—Contribution to	237
Securities issued to—for development	346

	PAGES
Irrigation—	
Capital Expenditure	130—140
Direct Receipts	143—147
Financial Results	124—129
General Results	123
Interest on Capital	124—129
Land Revenue due to	66, 124—129 & 154—155
Summary of Capital Expenditure on	141—142
Working Expenses and Maintenance of	148—153
Jails and Convict Settlements—Receipts and Expenditure	192—193
Judicial Deposits See Departmental and Judicial Deposits	
Justice, Administration of—Receipts and Expenditure	190—191
Land Revenue, Receipts and Expenditure	66—67
Land Revenue, due to Irrigation	66, 124—129 & 154—155
Lighthouses and Lightships—	
Capital Account on	199
Depreciation Reserve Fund	366
General Reserve Fund	366
Receipts and Expenditure	199
Loans and Advances by Central Government	374
" " " Provincial Governments	375—379
Loans from the Central Government	349—350
Loans (Special)—Account of	352
Local Funds—Deposits of	369—370
Luxury Tax including Taxes on Entertainments, etc.—Receipts and Expenditure	79 & 82
Magh Mela Fund	367
Medical—Receipts and Expenditure	208—209
Meteorological Department	204
Mica Mines Labour Welfare Fund	366
Military Engineering Services Provident Fund	354
Mines Department	204
Mint—Receipt and Expenditure	238
" Capital Outlay on	239
Miscellaneous Adjustments between Central and Provincial Governments	309
Miscellaneous Departments—Receipts and Expenditure	233—235
Miscellaneous Provident Funds	355—356
Miscellaneous Receipts and Expenditure	283—285
Miscellaneous Railway Receipts and Expenditure	117
Motor Transport Reserve Fund	368
Motor Vehicles Acts—Receipts and Expenditure	77—78
Museums	204
Multipurpose River Schemes	249
Nazul Funds (Lucknow)	367
National Savings Certificates—Post Office Twelve Years	354
Navy—Non-effective—Receipts and Charges	305
Non-voted Expenditure—Statement of	388—389
Opium—	
Revenue	65
Expenditure in connection with	65
One rupee notes—Statement showing transactions of	362
Other Miscellaneous Provident Funds	354—356
Other Taxes and Duties—Receipts and Expenditure	79—83
Overseas Communication Service—Depreciation Reserve Fund	366
Panth Piploda Reserve Fund	366
Payments of Commuted Value of Pensions	278
Payments to Retrenched Personnel	291
Pension Equalisation Fund	368
Pensions—	
Charges in Defence Department	306
Commuted value of	278
Expenditure in Civil Department	275—277
Receipts in aid of	274
Receipts in Defence Department	305
Permanent Debt, Central—Additions to, Discharges of and Balances of	344—348
" " Provincial—Additions to, Discharges of and Balances of	349—350
Police—Receipts and Expenditure	194—195
Ports and Pilotage—Receipts and Expenditure	196
Postal Insurance and Life Annuity Fund	354
Posts and Telegraphs—	
Capital Expenditure on	164—166
Interest on Capital of	163
Profit and Loss Account	163
Renewals Reserve Fund	168
Revenue	166—167
Statement of Working Expenses	168
Post Office Cash Certificates	354
" " Twelve Years' National Savings Certificates	354
" " Ten Years' Defence Savings Certificates	354
" " Seven Years' National Savings Certificates	354
" " Five Years' National Savings Certificates	354
" " Savings Bank Deposits	354
" " Defence Savings Bank Deposits	354
Post-War Planning and Development, Expenditure connected with	319—321
Post-War Reconstruction and Development Fund	367—368
Post-War Reconstruction and Development Schemes	330—332

Pages	Pages
Presidency Corporations, including Port Trusts, etc.	
Loans to	375
Printing. See Stationery and Printing	
Profit on the circulation of Bronze, Copper and Nickel coins	238
" " Quaternary coins	362
Provident Funds—Account of	354—356
Provident Fund—Contributory	354—356
" " Defence Service Officers	354
" " " " Savings	354
" " " " " (Railways)	354
" " Eastern Group Sleeper Control	354
" " General	354—356
" " Indian Civil Service	354—356
" " Indian Civil Service (Non-European Members)	354—356
" " Indian Ordnance Department	354
" " Indian Railway Conference Association Employees	354
" " Military Engineering Services	354
" " Other Miscellaneous	354—356
" " Workmen's Contributory	354—356
Provident Funds—Interest on	176 & 179
Provincial Excise—Receipts and Expenditure	68—69
Provincial Sugarcane Cess Fund	367
Provincial Road Funds	367
Provincial Governments—	
Balances of	390
Debt	349—350
Expenditure of	24—29
Grants to— for Development	334
Loans and Advances by	375—380
Revenue of	20—23
Subventions from Central Road Fund	364
Surpluses	28—29
Public Debt of India	344—348
Public Health—Capital Expenditure on improvement of	212
" " Receipts and Expenditure	210—211
Publication Fund	368
Purchases and Sales of Silver	362
Rail Road Co-ordination Scheme—Capital Outlay on Railways—	289
Annuities in purchase of	96—97
Betterment Fund	110
Branch Line Companies	370
Capital contributed by Companies and Indian States, etc.	94
Capital expended on	92—93
Contribution to General Revenues	90
Depreciation Reserve Fund—Appropriation to and from	108
Liabilities involved in the purchase of	95—97
Revenue Reserve Fund—Appropriations to and from	109
Subsidised Railways—Receipts from and Expenditure on	116
Railways—Revenue Account—	
Betterment Fund	110
Depreciation Reserve Fund	108
Gross Receipts, Working Expenses, etc.	104—106
Interest	112—114
Reserve Fund for the Protection of Sugar Industry	366
Reconstruction and Development Fund—Post-War	367—368
Reduction or Avoidance of Debt—Appropriation for	182
Registration—Receipts and Expenditure	76
Remittances within India	19
" " between England and India	381—386
Remittance Account—Exchange on	373
Renewals Reserve Fund—	
Defence Services	366
Northern India Salt Revenue	366
Posts and Telegraphs Department	168
Reserve Fund Defence	366
Reserve Fund, Panth Piplođa	366
Reserve Fund, Railways—Appropriations to and from and Balances of	108
Reserve Fund, Revenue	365
Reserve Fund, Lighthouses and Lightships—Depreciation	366
" " " " "—General	366
Reserve Funds—Other	366—368
Retrenched Personnel—Gratnities, Leave Salaries, etc.	291
Revenue (Ordinary)—Statement of	6—9 & 20 & 23
" " Principal Sources of	40—41
Revenue Reserve Fund	365
Road Fund—Central—	
Account of	363
Subventions from	364
Road Funds—Provincial	367—368
Road Transport Schemes—	
Capital Account	287
Revenue Account	287
Rupce Debt	344—347 & 349—350
Rural Development—Receipts and Expenditure on	216
Savings Banks and Special Accounts—	
Interest on	176
Receipts, Payments and Balances of	354—356
Scientific Departments—Expenditure	204
Security Printing Press—Capital outlay on	73
Service Funds—Deposit Account of	353
" " " " Account of Interest on	176
Silver—Purchases and Sales of	362
Silver Redemption Reserve	361
Sinking Funds for Provincial Loans	358
Special Development Fund	367 & 368
Special Loans	352
Special Reserve Fund (Electricity)	367
Staff Benefit Fund	354
Stamps—Revenue and Expenditure	71—73
State Provident Funds	354—356
State Railways	
Annuities in Purchase of Railways	347
Capital contributed by Companies and Indian States towards outlay on	94
Capital Expenditure outside the Revenue Account	92—93
Capital Expenditure—Summary of	98—103
Contribution to General Revenues by	90—91
Depreciation Reserve Fund—Appropriations to and from	108
Detailed Statement of Charges for Interest on Debt	112—113
Interest, Annuities, etc. of Purchased Railways	114—115
Interest on Capital Contributed by Companies	112—113
Interest on Debt	112—113
Miscellaneous Railways Expenditure	117
Miscellaneous Railways Receipts	117
Net Receipts from	104—105
Revenue Fund—Appropriations to and from	110
Trading—Capital Outlay on Schemes of—	
Central	330—332
Provincial	292—293
Staff Benefit Fund	354
Statement of capital and other disbursements (outside the Revenue Account) of the Central and Provincial Governments and the sources from which such expenditure has been met	342—343
Statement showing distribution between 'Non-voted/Charged' and 'Voted/Authorised' of the expenditure under Debt, etc., heads	388—389
Stationery and Printing—Receipts and Expenditure	280—281
Strategic Lines—Capital Outlay—Revenue Account, Interest	88—89
Sterling Pensions—Capital Account	279
Subventions from Central Road Fund	364
Subsidised Railways Abstract Accounts of Receipts from and Expenditure on	116
Sugarcane Compensation Fund	367
Sugar (Temporary) Excise Fund	366
Superannuation, Retired and Compassionate Allowances—Expenditure	277
Superannuation, Retired and Compassionate Allowances—Receipts in aid of	274
Super-Tax	59
Supply Schemes Stabilization Fund	367
Surcharge	56
Survey of India	204
Suspense, Receipts and Payments	18, 34—37
Taxes on Income other than Corporation Tax—Receipts and Expenditure	59—62
Taxes on Luxuries including taxes on entertainments—Receipts and Expenditure	79—83 & 84
Territorial and Political Pensions—Account of	272
Telephone—See Posts and Telegraphs	
Telephone Development Fund	169
Tobacco Duties—Receipts and Expenditure	80 & 82
Excise Duty on	50
Transfer to and from Famine Relief Fund	357
" " " " Revenue Reserve Fund	365
Treasury Bills	17 & 346
Treasury Notes—Account of Issues, Payments and Balances	353
Treasury Notes—Interest on	176
Tribal Areas	202
Unfunded Debt	351—356
Veterinary—Receipts and Expenditure	217—218
Village Reconstruction and Harijan Uplift Fund	367
Vizagapatam Port—Capital outlay on	198
Voted and Non-voted Expenditure—Statement of	388—389
Withdrawal of sums deposited on account of the Railway Depreciation Reserve Fund	108
Workmen's Contributory Provident Fund	354—356
Working Expenses of—	
Electricity Schemes	258—259
Irrigation Works	148—153
Posts and Telegraphs	168
Railways	105
Zamindari Abolition Fund	367
Zoological Survey	204

Introductory

Main Divisions of the Indian Accounts.—The main Divisions are—

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

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, such expenditure being incurred 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, and also final receipts of a capital nature intended to be applied as a set off to capital expenditure, such as contributions received from Indian States or Railway Companies for Railway construction. The third division comprises receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads; under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the Accounts Departments or between England and India. Credits and debits taken to these heads in the first instance 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 Department.

2. Sections and Major Heads of Accounts.—Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into the Major Heads of Accounts. 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 the four main divisions 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.

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.

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 Provincial 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 Governments.—Previous 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 clean cut in the matter of allocation 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 readjustment 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 the 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 Governments *vide* paragraph 10 below.

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

8. 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 of 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 of 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 prepartition 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 to Sections N. to V. on page 341.

9. The former Indian States, which had acceded to the Indian Dominion, were subsequently integrated by (i) merger in the Provinces geographically contiguous to them, (ii) conversion into Centrally Administered areas, and (iii) creation of viable units called unions of States, except Hyderabad, Mysore and Jammu & Kashmir which remained separate entities. The Accounts of the States merged with Provinces of India or formed into Chief Commissioner's Provinces in terms of the States Merger Orders issued by the Governor General under Section 290-A of the Government of India Act, 1935, as adapted, were maintained in the Central or Provincial Government accounts as the case might be, under a deposit head from the year 1948-49.

The control over audit and accounts of rest of the States included in Category (iii) mentioned above was not vested in the Auditor General of India and their accounts are, therefore, not included in this publication.

10. *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.

11. 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 of 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.

12. *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.

GENERAL ACCOUNTS

	Pages
1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS	2—5
2.—ACCOUNT OF REVENUE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS	6—9
3.— „ OF EXPENDITURE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS	10—15
4.— „ OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT	16—19
5.— „ OF REVENUE OF THE PROVINCIAL GOVERNMENTS BY MAJOR HEADS	20—23
6.— „ OF EXPENDITURE OF THE PROVINCIAL GOVERNMENTS BY MAJOR HEADS	24—29
7.— „ OF RECEIPTS AND DISBURSEMENTS OF PROVINCIAL GOVERNMENTS	30—37

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

RECEIPTS	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue Receipts						
Principal Heads of Revenue—						
Customs	1,24,67,99,937	..	..	..	82,44,239	..
Central Excise Duties	67,90,35,767	..	..	..	..	..
Corporation Tax	37,16,34,015	..	..	..	..	..
Taxes on Income other than Corporation Tax	76,75,62,103	..	8,23,32,000	9,60,54,000	6,12,60,575	10,05,16,343
Opium	1,23,73,608	..	..	..	..	..
Land Revenue	51,04,359	4,02,566	5,55,13,692	5,58,68,193	1,77,86,293	6,62,35,556
Provincial Excise	1,08,88,601	8,08,260	58,81,920	4,08,77,858	6,14,21,288	5,95,92,111
Stamps	1,68,46,302	1,46,530	4,32,68,390	3,58,06,813	2,66,34,215	2,26,71,243
Other Heads	1,13,48,958	28,34,006	23,71,78,794	25,71,61,665	9,97,83,009	13,07,35,367
Total Principal Heads of Revenue	3,12,15,93,650	41,91,362	42,41,74,796	48,57,68,529	27,51,29,619	37,97,51,020
Railways: Net Receipts	45,32,29,533	..	..	..	..	..
Irrigation: Net Receipts	1,24,003	219	1,57,10,372	42,50,214	—9,65,589	2,89,99,476
Posts and Telegraphs: Net Receipts	3,35,59,161	..	..	..	..	..
Interest Receipts	1,35,93,469	18,750	91,72,599	94,06,749	19,50,064	23,73,069
Civil Administration	7,93,16,290	4,20,898	3,65,15,833	6,48,17,488	1,85,99,359	6,16,98,717
Currency and Mint	11,21,78,316	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements	1,64,28,397	41,957	1,15,54,486	47,18,057	70,23,919	42,02,311
Electricity Schemes . . . . .	..	..	1,01,21,974	1,02,477	..	34,87,056
Miscellaneous	3,98,08,320	33,562	1,90,14,915	2,08,69,161	48,67,991	1,90,53,133
Defence Receipts	17,67,13,192	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments . . . . .	..	..	21,837	25,850	1,16,49,622	12,867
Extraordinary Items	1,36,21,792	11,26,356	3,26,61,865	2,72,15,607	2,59,10,347	6,31,46,759
Total	4,06,01,69,123	58,42,104	55,89,48,677	61,71,74,132	34,41,65,222	56,27,24,408
Excess of Ordinary Revenue over Expenditure on Revenue Account	31,92,77,652	1,76,794	35,47,524	17,17,148	3,83,35,455	..
<i>Other Receipts.</i>						
Capital Receipts— Sale proceeds of American & Lease-Lend Surpluses	2,61,73,436	..	..	..	..	..
Debt, Deposits and Advances—						
Permanent Debt	53,16,77,080	..	..	6,00,15,500	..	9,332
Floating Debt	15,14,03,45,088	..	24,03,00,000	23,05,00,000	14,24,76,677	20,82,00,000
Loans from the Central Government . . . . .	..	..	..	3,15,00,000	5,96,87,000	17,46,61,400
Unfunded Debt	1,29,63,62,609	..	1,13,12,511	1,20,72,735	58,56,497	91,33,467
Deposits and Advances	3,73,36,73,393	5,592	63,05,59,063	89,88,00,754	53,80,32,183	51,95,58,887
Total Debt, Deposits and Advances	20,70,20,54,170	5,592	88,21,71,574	1,23,28,88,989	74,60,52,357	91,15,63,086
Loans and Advances by the Central Government	20,07,20,612	..	..	..	..	..
Loans and Advances by Provincial Governments	..	..	6,24,85,117	3,31,99,375	67,89,572	2,26,05,648
Remittances	5,23,43,13,947	..	1,37,065	6,874	46,60,881	1,06,06,496
Transfer of Cash between England and India	1,54,96,36,631	..	..	..	..	..
Total Receipts	31,77,30,71,919	58,47,696	1,50,37,42,433	1,83,32,69,371	1,10,16,68,032	1,50,74,99,638
Opening Balance on 1st April 1949.						
India	1,91,08,91,526	72,15,859	3,47,60,601	—2,89,13,132	10,00,06,689	95,13,205
England (£1,256,447)	1,67,52,619	..	..	..	..	..
Grand Total	33,70,07,16,064	1,30,63,555	1,53,85,03,034	1,85,43,56,238	1,20,16,74,721	1,51,70,12,943

of each of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1950.

DISBURSEMENTS	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account						
Direct Demands on the Revenue	13,89,37,941	13,76,210	5,08,40,046	5,95,83,753	1,64,44,183	4,93,52,622
Railways: Interest and Miscellaneous Charges	38,32,29,533	..	..	..	..	..
Irrigation	7,55,076	16,126	2,74,37,390	1,23,23,403	54,65,919	2,85,49,838
Posts and Telegraphs	1,02,21,309	..	..	..	..	..
Debt Services	38,00,07,542	..	-28,32,079	1,06,69,068	18,58,369	86,92,178
Civil Administration	39,43,37,603	27,63,073	35,31,61,246	42,60,03,089	17,86,63,070	35,79,46,282
Currency and Mint	2,07,82,639	..	..	..	..	..
Civil Works and Miscellaneous Public Improve- ment's Schemes	6,92,95,999	10,83,701	7,30,04,724	3,67,60,577	2,73,62,829	5,35,13,566
Electricity Schemes . . . . .	..	..	87,06,749	2,52,585	..	8,95,373
Miscellaneous	53,26,15,403	4,26,200	3,36,69,238	6,95,48,338	4,05,86,297	4,40,11,513
Defence Services	1,66,53,62,320	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments	2,96,04,111	..	..	..	..	..
Extraordinary Items	11,57,41,995	..	1,14,13,839	3,16,171	3,54,49,100	1,97,63,036
Total	3,74,08,91,471	58,65,310	55,54,01,153	61,54,56,984	30,58,29,767	56,27,24,408
Excess of Expenditure on Revenue Account over Ordinary Revenue	..	..	..	..	..	..
<i>Other Disbursements.</i>						
Capital expenditure outside the Revenue Account—						
Railways	34,25,01,235	..	..	..	..	..
Irrigation	-19,51,470	..	4,78,47,572	1,33,93,281	1,82,285	4,34,77,480
Posts and Telegraphs	4,20,48,582	..	..	..	..	..
Defence Services	1,95,13,649	..	..	..	..	..
Other heads	88,88,23,665	..	3,57,88,588	10,42,31,950	8,77,13,736	2,68,66,294
Total Capital Account Disbursements	1,29,09,35,601	..	8,36,36,160	11,76,25,231	8,78,96,021	7,03,43,774
Debt, Deposits and Advances—						
Permanent Debt	68,76,91,153	..	30,27,000	..	..	47,24,070
Floating Debt	14,33,64,00,088	..	24,03,00,000	23,06,17,549	14,24,00,000	21,78,00,000
Loans from the Central Government . . . . .	..	..	4,57,989	87,13,381	66,31,000	10,17,90,074
Unfunded Debt	99,36,96,635	..	81,83,628	70,81,047	56,09,797	68,40,569
Deposits and Advances	3,67,14,09,426	5,499	59,92,68,849	74,99,17,478	51,59,46,825	48,28,99,295
Total Debt, Deposits and Advances	19,68,91,97,302	5,499	85,12,37,466	99,63,29,455	67,05,87,622	81,40,54,008
Loans and Advances by the Central Government	75,94,17,784	..	..	..	..	..
Loans and Advances by Provincial Governments	..	..	7,05,09,686	11,66,46,884	2,58,73,908	3,91,34,105
Remittances	5,18,77,63,453	..	27,59,033	99,32,615	5,57,314	61,29,661
Transfer of Cash between England and India	1,54,42,97,805	..	..	..	..	..
Reserve Bank Deposits	-92	..	..	..	..	..
Total Disbursements	32,21,25,03,324	56,70,809	1,56,35,43,498	1,85,59,91,169	1,09,07,44,632	1,49,23,86,616
Closing Balance on 31st March 1950—						
India	1,45,41,82,614	73,92,746	-2,50,40,464	-16,34,931	11,09,30,089	2,46,26,227
England (£2,552,259)	3,40,30,126	..	..	..	..	..
Grand Total	33,70,07,16,064	1,30,63,555	1,53,85,03,034	1,85,43,56,238	1,20,16,74,721	1,51,70,12,803

Rs.

(a) This is exclusive of 48,25,35,478
 (b) " " " " 17,80,96,168
 (c) " " " " 10,22,03,978
 (d) " " " " 45,02,250 } on account of the balance under Cash Balance Investment Account.

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

RECEIPTS	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue Receipts					
Principal Heads of Revenue—					
Customs . . . . .	..	46,01,575	..	58,08,184	7,12,681
Taxes on Income other than Corporation Tax	2,28,70,000	6,37,23,141	2,74,44,000	2,01,12,097	1,42,63,309
Land Revenue	1,76,42,183	1,42,39,042	3,33,06,226	1,71,38,267	98,07,622
Provincial Excise	2,31,55,499	4,99,43,478	1,84,18,245	87,71,409	1,81,88,735
Stamps	46,11,164	2,40,09,134	84,18,012	17,53,368	54,69,545
Other Heads	2,52,92,896	5,43,36,564	5,09,41,072	1,59,72,579	1,62,35,634
Total Principal Heads of Revenue	9,35,71,742	21,08,52,934	13,85,27,555	6,95,55,904	6,46,77,526
Irrigation: Not Receipts	1,04,71,813	15,04,108	19,70,034	3,795	—6,09,342
Interest Receipts	10,93,852	45,66,548	22,22,788	2,91,567	17,57,564
Civil Administration	96,02,957	1,65,57,050	90,32,468	27,53,472	74,44,375
Civil Works and Miscellaneous Public Improvements	15,91,272	16,75,258	13,00,150	19,86,550	43,44,122
Electricity Schemes	53,50,142	—21,511	26,619	..	—4,06,087
Miscellaneous	2,15,77,649	53,53,442	1,40,67,851	78,63,272	37,92,637
Contributions and Miscellaneous Adjustments between Central and Provincial Governments	1,75,43,378	12,503	6,311	30,02,826	40,01,566
Extraordinary Items	86,53,891	1,90,26,346	63,57,141	1,75,52,972	2,31,70,046
Total	16,94,56,696	25,95,06,678	17,35,10,917	10,30,10,658	10,81,72,607
Excess of Ordinary Revenue over Expenditure on Revenue Account	80,79,804	19,77,250	48,25,001	22,48,076	..
<i>Other Receipts.</i>					
Debt, Deposits and Advances—					
Permanent Debt . . . . .	..	..	..	..	..
Floating Debt	5,79,00,000	..	..	1,85,98,729	3,76,00,000
Loans from the Central Government	17,14,73,000	1,63,00,000	3,85,00,000	81,50,000	4,12,00,000
Unfunded Debt	47,48,427	33,98,123	35,21,134	20,93,079	15,25,611
Deposits and Advances	15,18,54,529	12,84,54,602	14,83,34,781	7,38,91,378	8,90,43,513
Total Debt, Deposits and Advances	38,59,75,966	14,86,52,725	19,03,55,915	9,77,33,186	16,93,69,129
Loans and Advances by Provincial Governments	24,15,195	18,37,059	1,63,94,100	6,80,592	1,15,10,487
Remittances	4,19,34,982	..	13,09,696	6,02,445	1,01,98,073
Total Receipts	59,97,82,839	41,00,46,462	38,15,70,628	20,20,26,881	29,92,50,296
Opening Balance on 1st April 1949	—2,94,13,351	—19,58,575	3,83,66,456	2,22,15,874	2,13,83,582
Grand Total	57,03,69,488	40,80,87,887	41,99,37,084	22,42,42,755	32,06,33,878

of each of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1950—*conclld.*

DISBURSEMENTS	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account					
Direct Demands on the Revenue	1,19,71,311	1,71,03,312	1,65,08,026	81,48,196	76,14,613
Irrigation	86,36,039	1,78,54,344	21,09,903	9,43,553	72,02,207
Debt Services	27,36,131	1,95,858	20,45,595	15,79,524	19,82,854
Civil Administration	9,09,19,955	15,23,73,179	8,88,74,863	4,58,31,337	6,47,60,156
Civil Works and Miscellaneous Public Improvements	1,76,37,395	2,67,51,462	1,76,29,388	2,70,05,424	3,00,02,753
Electricity Schemes	41,83,212	2,03,719	30,43,645	43,413	—13,74,044
Miscellaneous	2,52,55,745	2,16,63,701	2,37,05,096	1,63,25,249	60,00,830
Extraordinary Items	37,103	2,13,83,853	1,48,00,000	8,86,116	8,59,408
Total	16,13,76,892	25,75,29,428	16,86,85,916	10,07,62,642	11,70,88,777
Excess of Expenditure on Revenue Account over Ordinary Revenue . . . . .	..	..	..	..	89,16,170
<i>Other Disbursements.</i>					
Capital expenditure outside the Revenue Account—					
Irrigation	4,44,39,130	2,79,034	..	12,78,331	2,96,50,018
Other heads	7,98,15,295	1,27,11,275	2,48,22,406	—2,03,16,619	35,87,822
Total Capital Account Disbursements	12,42,54,425	1,29,91,209	2,48,22,406	—1,90,38,288	3,32,37,840
Debt, Deposits and Advances—					
Permanent Debt	—	..	72,71,306	11,67,406	..
Floating Debt	5,79,00,000	..	..	3,53,55,880	3,50,00,000
Loans from the Central Government	3,39,73,351	..	36,74,092	..	20,00,507
Unfunded Debt	20,70,085	26,26,490	20,07,825	17,15,886	5,93,255
Deposits and Advances	7,27,80,219	13,83,59,153	14,18,42,724	7,56,91,986	9,21,91,527
Total Debt, Deposits and Advances	16,67,23,655	14,09,85,643	15,47,95,941	11,39,61,161	12,98,75,559
Loans and Advances by Provincial Governments	2,45,35,969	1,01,78,709	4,80,66,485	23,89,324	1,36,03,253
Remittances	38,29,629	49,30,166	13,99,216	58,27,903	12,577
Total Disbursements	48,07,20,570	42,66,15,155	39,77,69,964	20,38,92,742	29,28,18,106
Closing Balance on 31st March 1950	(a) 8,96,48,918	(b) —1,85,27,268	(c) 2,21,67,120	(d) 2,03,50,013	(d) 2,38,15,772
Grand Total	57,03,69,488	40,80,87,887	41,99,37,084	22,42,42,755	32,09,33,878

Rs.

(a) This is exclusive of 1,07,78,944

(b) " " " 28,62,12,832

(c) " " " 9,02,18,088

(d) " " " 63,93,307

} on account of the balance on 'er Cash Balance Investment Account.

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

HEADS OF REVENUE	No. of Account	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
A.—Principal Heads of Revenue—								
I.—Customs	9	47	1,58,89,640	..	17,36,14,226	56,27,15,245	48,59,39,393	1
II.—Central Excise Duties	10	52	64,38,941	..	9,05,70,282	20,61,38,246	18,54,27,095	2
III.—Corporation Tax	11	57	—43,75,095	15,099	2,58,18,274	12,03,80,379	19,60,47,682	3
IV.—Taxes on Income other than Corporation Tax	12	61	1,09,13,151	2,81,409	3,98,03,839	52,05,99,507	22,50,06,168	4
VI.—Opium	14	65	..	..	..	..	..	5
VII.—Land Revenue	15	66	51,04,359	..	..	..	..	6
VIII.—Provincial Excise	16	68	1,07,02,626	..	..	1,85,975	..	7
IX.—Stamps	17	71	36,74,849	..	2,406	1,31,69,017	..	8
X.—Forest	18	74	77,36,886	..	3,90,055	..	..	9
XI.—Registration	19	76	1,88,995	..	..	..	..	10
XII.—Receipts under Motor Vehicles Acts.	20	77	14,94,956	..	..	..	..	11
XIII.—Other Taxes and Duties	21	81	15,38,066	..	..	..	..	12
Total			5,93,07,374	2,96,508	33,01,99,082	1,42,31,88,369	1,09,24,20,338	13
B.—Railways—								
XV.—Indian Government Railways—								
A.—Commercial Lines—								
Gross Receipts	24	104	2,36,34,37,001	..	..	..	..	14
Deduct—Working Expenses	24	105	1,93,10,48,723	..	..	..	..	15
Deduct—Payments to worked lines	24	105	1,80,27,782	..	..	..	..	16
Net Receipts			41,43,60,496	..	..	..	..	17
XVI.—Subsidised Companies	27	116	5,95,010	..	..	..	..	18
XVI-A.—Railway Miscellaneous Receipts—Commercial Lines	28	117	3,82,74,027	..	..	..	..	19
Total			45,32,29,533	..	..	..	..	20
C.—Irrigation, etc.—								
XVII.—Works for which Capital Accounts are kept—								
Gross Receipts	30	124	1,07,511	..	..	..	..	21
Deduct—Working Expenses	33	148	41,281	..	..	..	..	22
Net Receipts			66,230	..	..	..	..	23
XVIII.—Works for which no Capital Accounts are kept	34	164	2,375	..	..	55,398	..	24
Total			68,605	..	..	55,398	..	25
D.—Posts and Telegraphs—								
XIX.—Posts and Telegraphs—								
Gross Receipts	38A	167	33,78,02,754	..	..	..	..	26
Deduct—Working Expenses	39	168	30,40,43,593	..	..	..	..	27
Net Receipts			3,35,59,161	..	..	..	..	28
E.—DEBT SERVICES—								
XX.—Interest	41	172	79,50,119	10,003	12,89,344	17,61,577	7,33,714	29
Carried over			55,41,14,792	3,06,511	33,14,88,426	1,42,50,05,344	1,09,31,54,052	30

of the CENTRAL GOVERNMENT for the year ended 31st March 1950.

Item No.	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	43,891	73,63,932	10,42,564	..	1,90,759	287	1,24,67,99,937
2	9,10,24,622	54,92,986	4,48,85,686	2,00,78,779	2,64,79,750	24,99,380	67,90,35,767
3	1,50,94,642	89,98,046	22,65,057	12,11,241	61,78,690	..	37,16,34,015
4	-1,66,47,463	3,21,07,073	-4,00,91,563	-1,15,78,858	71,68,840	..	76,75,62,103
5	1,23,73,608	..	..	..	..	..	1,23,73,608
6	..	..	..	..	..	..	51,04,359
7	..	..	..	..	..	..	1,08,88,601
8	..	30	..	..	..	..	1,68,46,302
9	..	..	..	..	..	..	81,26,941
10	..	..	..	..	..	..	1,88,995
11	..	..	..	..	..	..	14,94,955
12	..	..	..	..	..	..	15,38,066
13	10,18,89,300	5,39,62,067	81,01,744	97,11,162	4,00,18,039	24,99,667	3,12,15,93,650
14	..	..	..	..	..	..	2,36,34,37,001
15	..	..	..	..	..	..	1,93,10,48,723
16	..	..	..	..	..	..	1,80,27,782
17	..	..	..	..	..	..	41,43,60,496
18	..	..	..	..	..	..	5,95,010
19	..	..	..	..	..	..	3,82,74,027
20	..	..	..	..	..	..	45,32,29,533
21	..	..	..	..	..	..	1,07,511
22	..	..	..	..	..	..	41,281
23	..	..	..	..	..	..	66,230
24	..	..	..	..	..	..	57,773
25	..	..	..	..	..	..	1,24,003
26	..	..	..	..	..	..	33,76,02,754
27	..	..	..	..	..	..	30,40,43,593
28	..	..	..	..	..	..	3,35,59,161
29	31,689	15,95,223	27,747	2,105	1,23,280	68,668	1,35,93,469
30	10,19,20,989	5,55,57,290	81,29,491	97,13,267	4,01,41,319	25,68,335	3,62,20,99,816

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

HEADS OF REVENUE	No. of Account	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			55,41,14,792	3,06,511	33,14,88,426	1,42,50,05,344	1,09,31,54,052	31
F.—Civil Administration—								
XXI.—Administration of Justice	45	190	7,52,610	..	1,906	3,470	11,155	32
XXII.—Jails and Convict Settlements	46	192	1,17,227	..	..	..	..	33
XXIII.—Police	47	194	10,47,072	..	..	2,67,338	..	34
XXIV.—Ports and Pilotage	48 & 48A	195	14,15,735	..	28,028	3,31,788	1,79,408	35
XXV.—Lighthouses and Lightships	49	199	2,57,594	..	3,52,880	3,89,268	2,91,207	36
XXVI.—Education	55	205	5,53,055	..	15,810	—10	..	37
XXVII.—Medical	56	208	2,42,095	..	685	9,131	4,96,226	38
XXVIII.—Public Health	57	210	5,78,271	..	209	37,694	1,03,607	39
XXIX.—Agriculture	58	213	16,49,443	..	..	..	..	40
XXX.—Veterinary	60	217	8,82,303	..	..	..	..	41
XXXI.—Co-operation	61	219	701	..	..	..	..	42
XXXII.—Industries and Supplies	62	221	4,09,42,284	..	1,24,982	92,82,934	5,397	43
XXXIII.—Aviation	63	229	14,33,350	..	1,69,976	11,78,170	18,02,772	44
XXXIV.—Broadcasting	64	231	58,42,303	..	2,49,287	14,104	1,78,667	45
XXXVI.—Miscellaneous Departments	66	233	17,35,956	521	3,93,362	13,65,174	35,99,025	46
Total			5,74,49,999	521	13,36,125	1,28,79,061	64,67,464	47
G.—Currency and Mint—								
XXXVII.—Currency	67	236	9,903	2	16,415	9,79,07,639	32,456	48
XXXVIII.—Mint	68	238	99,94,951	..	..	33,17,516	8,84,310	49
Total			1,00,04,859	2	16,415	10,12,25,155	9,16,766	50
H.—Civil Works and Miscellaneous Public Improvements—								
XXXIX.—Civil Works	70	243	1,61,43,382	..	2,504	2,214	..	51
J.—Miscellaneous—								
XLIV.—Receipts in aid of Superannuation	79	274	6,24,173	..	1,42,811	1,41,517	16,51,363	52
XLV.—Stationery and Printing	80	280	48,45,046	54	21,638	74,434	15,54,975	53
XLVI.—Miscellaneous	81	283	1,85,26,406	2,933	18,39,688	18,18,204	22,40,892	54
Total			2,39,95,625	2,987	20,04,137	20,34,155	54,47,230	55
K.—Defence Receipts—								
XLVII.—Defence Receipts—Effective	86A	298	17,61,38,541	..	..	..	..	56
XLVIII.—Defence Receipts—Non-effective	87A	305	5,74,651	..	..	..	..	57
Total			17,67,13,192	..	..	..	..	58
M.—Extraordinary Items—								
LI.—Extraordinary Receipts	90	315	133	..	..	..	..	59
LII-B.—Civil Defence	91A	323	..	..	11,462	16,231	—179	60
LII-C.—Prepartition Receipts	91C	327	1,25,60,008	..	8,65,784	—1,00,547	—2,438	61
Total			1,25,60,141	..	8,77,246	—84,316	—2,617	62
Total Ordinary Revenue			85,09,81,990	3,10,021	33,57,24,853	1,54,10,61,613	1,10,59,82,895	63

of the CENTRAL GOVERNMENT for the year ended 31st March 1950—concl'd.

Item No.	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31	10,19,20,989	5,55,57,290	81,29,491	97,13,267	4,01,41,319	25,68,335	3,62,20,99,816
32	..	1,17,893	..	..	422	..	8,87,456
33	..	..	..	..	..	..	1,17,227
34	..	..	..	..	..	..	13,14,410
35	..	..	..	..	..	..	19,54,959
36	..	..	..	..	..	133	12,91,083
37	..	1,32,789	..	..	..	..	7,01,644
38	..	205	..	..	..	..	7,48,242
39	..	38	..	..	..	..	7,19,819
40	..	856	..	..	..	15,485	16,65,784
41	..	..	..	1,42,569	..	..	10,24,872
42	..	..	..	..	..	..	701
43	..	205	..	19,571	..	282	5,03,75,655
44	1,33,921	55,169	28,314	50,999	73,254	26,751	47,51,776
45	3,777	2,661	176	428	740	1,331	62,93,474
46	1,32,741	55,432	64,063	66,183	44,265	12,467	74,69,189
47	2,70,439	3,65,248	92,553	2,79,750	1,18,681	56,449	7,93,16,290
48	15,092	27	..	..	..	..	9,79,81,539
49	..	..	..	..	..	..	1,41,96,777
50	15,092	27	..	..	..	..	11,21,78,316
51	..	17,888	49,369	64,444	1,46,661	1,935	1,64,28,397
52	22,619	14,388	17,583	29,670	64,428	6,287	27,14,839
53	-2,284	55,367	7,431	3,050	931	900	65,61,542
54	10,71,579	30,43,797	11,93,259	3,34,036	3,38,823	1,22,322	3,05,31,939
55	10,91,914	31,13,552	12,18,273	3,66,756	4,04,182	1,29,509	3,98,08,320
56	..	..	..	..	..	..	17,61,38,541
57	..	..	..	..	..	..	5,74,651
58	..	..	..	..	..	..	17,67,13,192
59	..	..	..	..	..	..	133
60	..	..	..	..	..	..	27,514
61	52,505	1,14,028	18,970	87,817	877	141	1,35,97,145
62	52,505	1,14,028	18,970	87,817	877	141	1,36,24,792
63	10,33,50,939	5,91,68,033	95,08,656	1,05,12,034	4,08,11,720	27,56,369	4,06,01,69,123

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

HEADS OF EXPENDITURE	No. of Account.	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
A—Direct Demands on the Revenue—								
1.—Customs	9	49	26,95,263	..	35,32,465	3,24,78,996	38,68,389	1
2.—Central Excise Duties	10A	53	1,43,30,953	..	1,19,53,522	1,10,02,383	1,718	2
3.—Corporation Tax	11A	58	..	388	3,65,531	15,66,356	22,65,809	3
4.—Taxes on Income other than Corporation Tax	12A	62	76,252	15,177	27,24,133	55,22,129	12,30,552	4
6.—Opium	14A	65	..	..	..	..	..	5
7.—Land Revenue	15A	67	4,71,305	..	..	..	..	6
8.—Provincial Excise	16A	69	3,13,131	..	..	70,579	..	7
9.—Stamps	17A	72	56,813	..	..	1,35,55,890	11,366	8
10.—Forest	18A	75	87,61,711	..	2,94,816	..	..	9
11.—Registration	19A	76	31,895	..	..	..	..	10
12.—Charges on account of Motor Vehicles Acts,	20A	78	9,54,553	..	..	..	..	11
13.—Other Taxes and Duties	21A	83	45,885	..	..	..	..	12
Total			2,77,37,761	15,565	1,88,70,467	6,41,96,363	73,77,634	13
B—Railway Revenue Account—								
15-A.—Indian Government Railways— Commercial Lines— Interest on Debt	26	113	23,16,88,213	..	..	..	..	14
15-B.—Indian Government Railways— Strategic Lines— Interest on Debt	26	113	34,831	..	..	..	..	15
15-C.—Subsidised Companies	27A	116	5,86,468	..	..	..	..	16
15-D.—Miscellaneous Railway Expenditure— Commercial Lines	28A	117	1,29,70,450	..	..	..	..	17
15-E.—Miscellaneous Railway Expenditure— Strategic Lines	28A	117	1,68,222	..	..	..	..	18
15-I.—Open Line Works—Revenue	22	89	6,18,45,044	..	..	..	..	19
15-J.—Appropriation to Railway Depreciation Reserve Fund	25	108	7,59,36,305	..	..	..	..	20
Total			38,32,29,533	..	..	..	..	21
C.—Irrigation etc., Revenue Account—								
17.—Interest on works for which Capital Accounts are kept.	30	124	90,449	..	..	..	..	22
18.—Other Revenue Expenditure	35	157	1,33,669	..	..	4,75,024	..	23
Total			2,24,118	..	..	4,75,024	..	24
CC.—Irrigation etc., Capital Account within the Revenue Account—								
19.—Construction of Irrigation etc., Works	31	131	30,964	..	..	24,970	..	25
D.—Posts and Telegraphs Revenue Account								
20.—Posts and Telegraphs—Interest on Debt	36	163	1,02,21,309	..	..	..	..	26
Carried over			42,14,43,685	15,565	1,88,70,467	6,46,96,357	73,77,634	27

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1950.

Item No.	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	1,83,428	..	4,27,58,541
2	1,927	1,000	846	1,50,000	13,21,750	3,874	3,87,67,973
3	2,02,828	1,07,437	32,603	38,441	1,01,679	..	46,81,102
4	19,77,555	17,04,071	12,08,942	7,65,057	2,05,958	..	1,54,29,628
5	1,27,32,755	..	..	..	..	..	1,27,32,755
6	..	..	..	..	..	..	4,71,305
7	..	..	..	..	..	..	3,83,710
8	..	..	..	..	..	..	1,36,24,069
9	..	..	..	..	..	..	90,56,527
10	..	..	..	..	..	..	31,895
11	..	..	..	..	..	..	9,54,553
12	..	..	..	..	..	..	45,885
13	1,49,15,065	18,12,508	12,42,391	9,53,498	18,12,815	3,874	13,89,37,941
14	..	..	..	..	..	..	23,16,88 213
15	..	..	..	..	..	..	34,835
16	..	..	..	..	..	..	5,86,469
17	..	..	..	..	..	..	1,29,70,450
18	..	..	..	..	..	..	1,68,222
19	..	..	..	..	..	..	6,18,45,044
20	..	..	..	..	..	..	7,59,36,305
21	..	..	..	..	..	..	38,32,29,533
22	..	..	..	..	..	..	90,449
23	..	..	..	..	..	..	6,08,692
24	..	..	..	..	..	..	6,99,142
25	..	..	..	..	..	..	55,934
26	..	..	..	..	..	..	1,02 21,309
27	1,49,15,065	18,12,508	12,42,391	9,53,498	18,12,815	3,874	53,31,43,859

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

HEADS OF EXPENDITURE	No. of Account	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			42,14,43,685	15,565	1,88,70,467	6,46,96,357	73,77,634	28
E.—Debt Services—								
22.—Interest on Debt and Other Obligations—								
A.—Interest on Ordinary Debt—								
(i) Rupee Debt	41A	175	2,29,90,653	942	4,09,67,842	24,47,34,408	11,29,26,928	29
(ii) Sterling Debt	41A	176	1,27,60,030	..	..	..	..	30
(iii) Other Debt	41A	176	10,71,223	..	..	..	..	30A
B.—Interest on Unfunded Debt	41A	176	10,96,93,517	22,311	1,75,407	6,24,739	4,62,987	31
C.—Interest on Other Obligations	41A	177	4,62,67,810	20,151	18,34,605	65,18,688	59,31,635	32
D.—Transfers	41A	177	29,35,81,436	..	..	8,42,976	4,76,689	33
Remainder chargeable to Debt and Other Obligations	41A	177	10,07,98,203	43,404	4,29,77,854	25,10,34,859	11,88,44,861	34
23.—Appropriation for Reduction or Avoidance of Debt	42	182	5,00,00,000	..	..	..	..	35
Total			5,07,98,203	43,404	4,29,77,854	25,10,34,859	11,88,44,861	36
F.—Civil Administration—								
25.—General Administration	43	187	8,33,13,279	..	4,01,240	44,37,002	9,49,134	37
26.—Audit	44	189	99,71,878	..	24,83,279	23,44,496	26,19,775	38
27.—Administration of Justice	45A	191	20,97,957	..	893	1,40,727	2,31,080	39
28.—Jails and Convict Settlements	46A	193	11,62,119	..	..	..	..	40
29.—Police	47A	195	1,79,89,093	..	4,89,871	8,97,682	12,03,600	41
30.—Ports and Pilotage	48B & 48C	196 & 197	28,31,812	..	88,208	17,54,311	27,04,506	42
31.—Lighthouses and Lightships	49A	199	7,69,243	..	1,21,490	99,743	2,97,857	43
32.—Ecclesiastical	50	200	4,55,924	..	3,645	3,632	6,702	44
34.—Tribal Areas	52	202	11,575	..	..	..	..	45
35.—External Affairs	53	203	2,97,11,785	..	4,46,331	2,39,677	85,745	46
36.—Scientific Departments	54	204	1,14,14,594	..	56,16,950	72,50,883	1,22,57,266	47
37.—Education	55A	207	1,23,29,889	..	5,78,454	3,51,676	4,06,595	48
38.—Medical	56A	209	70,17,133	..	16,528	33,589	23,19,016	49
39.—Public Health	57A	211	56,87,587	1,17,698	97,580	2,61,812	10,14,258	50
40.—Agriculture	58A	215	1,12,88,340	..	..	..	14,24,400	51
41.—Veterinary	60A	218	29,86,480	..	..	..	..	52
42.—Co-operation	61A	219	1,62,644	..	..	..	..	53
43.—Industries and Supplies	62A	223	4,43,38,963	..	8,54,767	64,02,980	1,73,759	54
44.—Aviation	63A	230	2,15,95,899	..	..	..	..	55
45.—Broadcasting	64A	231	76,89,338	..	23,32,058	16,91,627	11,78,402	56
47.—Miscellaneous Departments	66A	235	61,49,674	1,994	4,45,130	9,44,974	74,22,824	57
Total			27,88,75,206	1,19,692	1,39,76,424	2,68,54,811	3,42,94,919	58
Carried over			64,95,20,688	1,78,661	7,58,24,745	34,25,86,027	16,05,17,414	59

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1950—*contd.*

Item No.	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	1,49,15,065	18,12,508	12,42,391	9,53,498	18,12,815	3,874	53,31,43,859
29	68,81,281	44,21,257	17,59,821	17,88,894	1,18,562	3,31,842	43,69,22,430
30	..	..	..	..	..	..	1,27,60,030
30A	..	..	..	..	..	..	10,71,223
31	6,56,867	91,796	57,814	40,975	18,414	9,920	11,18,54,747
32	7,55,200	2,49,410	3,28,583	1,77,723	1,93,340	25,068	6,23,00,213
33	..	..	..	..	..	..	29,49,01,101
34	82,93,348	47,62,463	21,44,218	20,07,592	3,30,316	3,66,830	33,00,07,542
35	..	..	..	..	..	..	5,00,00,000
36	82,93,348	47,62,463	21,44,218	20,07,592	3,30,316	3,66,830	38,00,07,542
37	1,86,981	1,63,087	1,68,190	17,348	88,138	455	8,97,24,854
38	26,04,757	17,01,831	8,91,828	10,60,791	7,86,316	6,42,932	2,51,07,883
39	..	73,496	..	..	..	..	25,44,158
40	..	..	..	..	..	..	11,62,119
41	64,058	2,45,475	72,534	..	25,904	..	2,09,88,217
42	..	..	..	..	..	..	73,78,837
43	..	..	..	..	..	..	12,88,333
44	15,547	..	..	154	..	161	4,85,765
45	..	..	..	..	1,24,00,571	..	1,24,12,146
46	66,353	41,194	4,107	17,941	..	4,733	3,06,17,866
47	16,40,220	5,969	..	2,30,750	..	600	3,84,17,232
48	23,39,045	5,64,074	1,640	10,500	..	..	1,65,81,873
49	2,294	5,000	..	1,756	558	..	93,95,874
50	..	..	..	..	49	515	71,79,499
51	..	40,280	..	..	..	2,26,519	1,29,70,539
52	..	..	..	2,70,649	..	..	31,57,129
53	..	..	..	..	..	..	1,62,644
54	..	..	..	..	..	..	5,17,70,469
55	..	..	..	..	..	..	2,15,95,899
56	10,63,722	4,26,189	5,37,036	5,43,612	5,07,968	3,96,812	1,63,66,764
57	50,263	23,698	99,14,248	9,975	45,279	12,449	2,50,20,508
58	80,33,240	32,90,293	1,15,89,583	21,63,476	1,38,54,783	12,85,176	39,43,37,603
59	3,12,41,653	98,65,264	1,49,76,192	51,24,566	1,59,97,914	16,55,880	1,30,74,89,004

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

HEADS OF EXPENDITURE	No. of Acc. ount	Page.	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			64,95,20,688	1,78,661	7,58,24,745	34,25,86,027	16,05,17,414	60
G.—Currency and Mint—								
48.—Currency	67A	236	..	..	..	1,10,85,862	..	61
49.—Mint	68A	238	4,13,403	..	..	43,72,599	49,10,775	62
Total			4,13,403	..	..	1,54,58,461	49,10,775	63
H.—Civil Works and Miscellaneous Public Improvements—								
50.—Civil Works	70A	244	4,39,11,368	..	49,60,195	30,35,030	15,76,028	64
J.—Miscellaneous—								
54.—Famine	78	271	2,51,050	..	..	..	..	65
54-A.—Territorial and Political Pensions	78A	272	1,41,495	461	4,73,229	2,16,775	4,74,461	66
55.—Superannuation Allowances and Pen- sions	79A	277	1,65,69,377	707	12,29,422	21,92,649	21,46,026	67
56.—Stationery and Printing	80A	281	2,34,51,268	18	35,373	57,842	1,605	68
57.—Miscellaneous	81A	285	35,33,58,060	4,723	58,62,970	2,98,55,963	1,64,51,774	69
Total			39,37,71,240	5,909	76,00,994	3,23,23,229	1,90,73,866	70
K.—Defence Services—								
58.—Defence Services—Effective—Army	86B	298	1,33,71,40,795	..	..	..	..	71
59.—Defence Services—Effective—Navy .	86B	298	6,87,91,519	..	..	..	..	72
60.—Defence Services—Effective—Air force	86B	298	12,23,78,623	..	..	..	..	73
60-A.—Defence Services—Non-effective .	87B	305	13,70,51,383	..	..	..	..	74
Total			1,66,53,62,320	..	..	..	..	75
L.—Contributions and Miscellaneous Adjust- ments between Central and Provincial Governments—								
61.—Grants-in-aid to Provincial Govern- ments.	88	309	..	..	..	..	50,00,000	76
62.—Miscellaneous Adjustments between Central and Provincial Governments .	89	309	..	..	21,837	25,850	18,822	77
Total . . . . .			..	..	21,837	25,850	50,18,622	78
M.—Extraordinary Items—								
63-A.—Expenditure connected with Post- War Planning and Development	90B	319	68,29,670	8,411	26,49,326	12,59,161	11,30,636	79
64-B.—Civil Defence	91B	325	1,87,967	..	..	..	19,973	80
64-C.—Prepartition Payments	91D	329	8,56,19,457	..	7,43,235	2,05,407	92,75,872	81
Total			9,26,37,094	8,411	33,92,561	14,64,568	1,04,26,481	82
Total Expenditure on Revenue Account .			2,84,56,16,113	1,92,981	9,18,00,332	39,48,93,165	20,15,23,186	83

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1950—*conold.*

Item No.	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60	3,12,41,653	98,65,264	1,49,76,192	51,24,566	1,59,97,914	16,55,880	1,30,74,89,004
61	..	..	..	..	..	..	1,10,85,862
62	..	..	..	..	..	..	96,96,777
63	..	..	..	..	..	..	2,07,82,639
64	48,58,742	16,83,124	19,94,737	8,74,559	55,12,676	8,89,540	6,92,95,999
65	..	..	..	..	..	..	2,51,060
66	4,64,200	16,064	7,702	3,33,108	154	8,533	21,41,182
67	10,56,697	4,63,618	2,42,487	1,45,889	2,37,836	42,862	2,43,27,570
68	8,020	201	895	272	5,043	..	2,35,60,537
69	89,64,053	5,17,46,991	8,34,066	1,11,89,811	39,46,045	1,20,618	48,23,35,064
70	1,04,92,970	5,22,26,874	10,85,150	1,16,74,080	41,89,078	1,72,013	53,26,15,403
71	..	..	..	..	..	..	1,33,71,40,795
72	..	..	..	..	..	..	6,87,91,519
73	..	..	..	..	..	..	12,23,78,623
74	..	..	..	..	..	..	13,76,51,383
75	..	..	..	..	..	..	1,66,53,62,320
76	..	1,75,00,000	..	..	30,00,000	40,00,000	2,95,00,000
77	12,867	2,377	12,503	6,311	2,826	918	1,04,111
78	12,867	1,75,02,377	12,503	6,311	30,02,826	40,00,918	2,06,04,111
79	17,12,869	6,59,853	8,95,409	6,18,895	2,82,882	2,31,518	1,62,78,630
80	..	..	..	..	..	..	2,07,940
81	1,08,610	24,249	31,65,993	-47,212	1,31,940	27,874	9,92,55,425
82	18,21,479	6,84,102	40,61,402	5,71,683	4,14,822	2,59,392	11,57,41,995
83	4,84,27,711	8,19,61,741	2,21,29,984	1,82,51,199	2,91,17,316	69,77,743	3,74,08,91,471

No. 4.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1950

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL	
Ordinary Revenue (as per Account No. 2)	2	9	Rs. 4,06,01,69,123	Expenditure on Revenue Account (as per Account No. 3).—	3	15	Rs. 3,74,08,91,471	
Excess of Ordinary Revenue over Expenditure on Revenue Account			31,92,77,652					
Other Receipts				Other expenditure.				
Capital Receipts—				Railway, Irrigation, Posts and Telegraphs and other Capital Accounts outside the Revenue Account—				
JJ.—Sale proceeds of American and Lease-Lend surpluses	81-D	288	2,61,73,436	AA—Forest and other Capital Accounts—				
				Capital Outlay on Security Printing Press	17-B	73	15,53,491	
				Capital Outlay on Forests	18-B	75	20,75,419	
				BB.—Construction of Indian Government Railways—				
				Commerical	23	93	34,03,10,626	
				Strategic				
				CC.—Capital Account of Irrigation, etc. Works—Construction of Irrigation, etc., Works	31	131	—19,51,470	
				DD.—Capital Outlay on Posts and Telegraphs	37	165	4,20,48,582	
				FF.—Capital Outlay on Vizagapatam Port	48-D	198	14,58,084	
				Capital Outlay on Schemes of Agricultural Improvement and Research	58-B	216	4,78,733	
				Capital Outlay on Industrial Development	62-B	227	9,30,87,185	
				Capital Outlay on Civil Aviation	63-B	230	1,67,24,050	
				Capital Outlay on Broadcasting	64-B	231	36,91,412	
				GG.—Currency Capital Outlay	67-B	237	79,14,72,709	
				Capital Outlay on Mints	68-B	239	38,50,367	
				HH.—Initial Expenditure on New Capital at Delhi	72	248	1,72,62,452	
				Capital Outlay on Civil Works	74	251	5,23,98,366	
				Capital Outlay on Multipurpose River Schemes	73-A	249	1,66,92,000	
				JJ.—Miscellaneous—				
				Capital outlay on Sterling Pensions	79-C	279	—7,41,79,053	
				Payments of Commuted Value of Pensions	79-B	278	1,35,39,876	
				Payments to Retrenched Personnel.	84	291	—72,384	
				KK.—Defence Services—				
				Defence Capital Outlay	87-E	306	1,95,13,649	
				MM.—Extraordinary Items—				
				Capital Outlay on Schemes of State Trading	91-E	332	—22,20,88,097	
				Grants to Provincial Governments for Development	91-F	334	17,08,78,995	
				TOTAL			1,29,09,35,601	
				NET			1,26,47,62,165	
N—Public Debt Incurred—				N—Public Debt Discharged—				
A—Debt raised in India—				A—Debt raised in India—				
I—Permanent Debt.—				I—Permanent Debt—				
3½ per cent Loan 1954-59	93	345	33,498	6½ per cent Treasury Bonds 1935	93	345 & 346	13,500	
							6 " Bonds 1930	10,500
							6 " Bonds 1932	2,500
							6 " Bonds 1933-36	500
							6 " Bonds 1931	2,000
							5½ " Loan 1938-40	23,500
							5 " War Loan 1929-47	2,150
							5 " Bonds 1935	8,500
							5 " Loan 1939-44	9,300
							5 " War Loan 1945-55	6,48,660
							5 " Loan 1940-43	7,000
							4 " Loan 1948-53	14,700
							4 " Bonds 1943	1,000
							3½ " Loan 1900-01	14,02,700
							3½ " Loan 1947-50	27,83,800
							3½ " Loan 1865	11,09,650
							3½ " Loan 1854-55	7,04,600
							3½ " Loan 1954-59	98
							3½ " Loan 1842-43	4,11,200
							3½ " Loan 1879	66,300
			3 " Defence Bonds 1946	2,03,888				
			3 " Conversion Loan 1946	2,953				
			3 " Bonds 1941	400				
			2½ " Loan 1949-52	63,99,92,500				
			2½ " Loan 1949-52	11,06,100				
			Three-year Interest Free Defence Bonds	1,90,550				
			Five-year Interest Free Prize Bonds 1949	1,05,87,189				
TOTAL			40,44,83,498	TOTAL			65,93,05,738	
NET			0	NET			25,48,22,240	
Carried Over			4,49,08,26,057	Carried over			5,69,11,32,810	

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1950—*con'd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward			4,49,08,26,057	Brought forward			5,69,11,32,810
II. Floating Debt—				II. Floating Debt			
Treasury Bills	93	346	14,19,87,25,088	Treasury Bills	93	346	14,28,47,50,088
Treasury Deposit Receipts			15,14,00,000	Treasury Deposit Receipts			5,18,50,000
Securities issued to the International Monetary Fund and International Bank for Reconstruction & Development			79,02,20,000	TOTAL	14,33,64,00,088		
Total			15,14,03,45,088	NET			0
Net			80,39,45,000				
B. Debt raised in England—				B. Debt raised in England—			
				Permanent Debt—			
				India 4½ per cent, Stock, 1950-55.	93	346 & 347	5,59,749
				India 4½ per cent, Stock 1958-68			1,64,223
				India 4 per cent, Stock 1948-53			2,45,333
				India 3½ per cent, Stock (1931 or after)			1,12,282
				India 3¼ per cent, Stock 1954-59			33,498
				India 3 per cent, Stock 1948			3,89,886
				India 3 per cent, Stock 1949-52			43,42,282
				India 2½ per cent, Stock 1926			1,06,270
				Capital portion of Annuities created in purchase of Railways			2,24,17,625
				Debenture Stock Railways			14,287
				TOTAL			2,83,85,415
				NET			2,83,85,415
C.—Other Debt—				C.—Other Debt—			
Permanent Debt—							
Loans from the International Bank for Reconstruction and Development	93	348	12,71,93,582				
Total			12,71,93,582				
Net			12,71,93,582				
O.—Unfunded Debt—				O.—Unfunded Debt—			
Deposits of Service Funds	96	353	3,90,603	Special Loans	94	352	21,678
Savings Bank Deposits	97	354	88,96,04,004	Deposits of Service Funds	96	353	28,69,537
Post Office Certificates			23,78,80,341	Savings Bank Deposits	97	354	74,16,81,773
Indian State Certificates . . . . .			..	Post Office Certificates			12,40,21,427
State Provident Funds			15,49,69,978	Indian State Certificates			14,76,132
Other Accounts			1,35,26,683	State Provident Funds			10,98,84,151
				Other Accounts			1,37,41,877
Total			1,29,63,62,609	TOTAL			99,36,96,635
NET			30,26,65,974	NET			0
Carried over			21,05,47,27,336	Carried over			21,04,96,14,918

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1950—*contd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward			21,05,47,27,336	Brought forward			21,04,96,14,948
P.—Deposits and Advances—				P.—Deposits and Advances—			
Depreciation Reserve Fund—Railways	25	108	19,19,67,857	Depreciation Reserve Fund—Railways	25	108	11,73,56,353
Railway Reserve Fund	25A	109	675	Railway Reserve Fund	25A	109	26,556
Railway Betterment Fund	25B	110	42,44,916	Railway Betterment Fund	25B	110	—5,21,982
Renewals Reserve Fund—Posts and Telegraphs	40	168	71,03,000	Renewals Reserve Fund—Posts and Telegraphs	40	168	49,95,703
Telephone Development Fund	40A	169	1,36,67,860	Telephone Development Fund	40A	169	6,16,788
Other Reserve Funds bearing interest	104	366	11,69,812	Other Reserve Funds bearing interest	104	366	2,58,866
Deposit of Trusts for Indian Princes	107	371	6,87,42,301	Deposits of Trusts for Indian Princes	107	371	7,22,000
Other Deposits bearing interest	107	371	34,05,35,214	Other Deposits bearing interest	107	371	45,16,89,440
Appropriation for Reduction or Avoidance of Debt—				Silver Redemption Reserve	..	..	—2,11,480
Other Appropriations	42	182	5,00,00,000	Sugar (Temporary) Excise Fund	104	366	8,03,550
Silver Redemption Reserve	100	361	12,30,145	Fund for the Protection of Sugar Industry	104	366	67,480
Central Road Fund	102	363	2,62,68,873	Central Road Fund	102	363	86,27,845
Civil Aviation Fund			3,00,000	Civil Aviation Fund			1,54,877
Post Office Certificates Bonus Fund			2,19,85,578	Fund for the relief of groundnut cultivators			14,925
Cotton Textile Equalisation Fund			26,807	Fund for Development of Civil Aviation			
Mica Mines Labour Welfare Fund			40,59,418	Cotton Textile Equalisation Fund			1,330
Depreciation Reserve Fund—Government Presses			1,33,011	Mica Mines Labour Welfare Fund			23,29,147
Cotton Textile Fund	104	366	20,000	Cotton Textile Fund	104	366	1,00,072
Fund for the Benefit of Cotton Growers			28,487	Coal Production Fund			6,179
Fund for the protection of Sugar Industry			3,97,000	Fund for the Benefit of Cotton Growers			23,923
Coal Mines Labour Housing and General Welfare Fund			2,36,57,022	Coal Mines Labour Housing and General Welfare Fund			2,06,48,610
Other Reserve funds not bearing interest			—49,127	Depreciation Reserve Fund—Government Presses			1,45,313
Deposits of Local Funds	105	369	2,59,95,039	Other Reserve Funds not bearing interest			19,846
Deposits of Branch Line Companies	106	370	81,841	Deposits of Local Funds	105	369	2,85,05,037
Civil Deposits	107	371	1,02,59,53,781	Deposits of Branch Line Companies	106	370	94,511
Other Deposits	107	371	38,71,11,176	Civil Deposits			94,13,74,544
Balance of Coorg	107	371	1,76,887	Other Deposits	107	371	39,32,92,352
Other Accounts	102 A & 107	364 & 371	30,92,23,317	Transactions connected with War, 1939			1,373
Advances	..	..	92,64,14,952	Other Accounts	102A & 107	364 & 371	38,50,44,444
Purchases and Sales of Silver	101	362	—68,36,290	Advances	..	..	1,09,33,49,786
Suspense	..	..	26,98,98,508	Purchases and Sales of Silver	101	362	17,00,576
Miscellaneous	..	..	4,01,65,333	Suspense	..	..	17,82,42,329
				Miscellaneous	..	..	4,19,29,133
TOTAL			3,73,36,73,393	TOTAL			3,67,14,09,426
NET			6,22,63,967	NET			0
Carried Over			24,78,84,00,729	Carried Over			24,72,10,24,374

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1950—*concl'd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward			24,78,84,00,729	Brought forward			24,72,10,24,374
Q.—Loans and Advances by the Central Government—				Q.—Loans and Advances by the Central Government—			
Advances to Provincial Governments	109	374	14,80,64,624	Advances to Provincial Governments	109	374	54,75,07,751
Other Loans and Advances			5,26,55,988	Other Loans and Advances			21,19,10,033
TOTAL			20,07,20,612	TOTAL			75,94,17,784
NET			0	NET			55,86,97,172
S.—Remittances—				S.—Remittances—			
I.—Remittances within India—				I.—Remittances within India—			
Inland Money Orders . . . . .	..	..	1,78,70,12,489	Inland Money Orders . . . . .	..	..	1,77,66,41,912
Other Departmental Accounts . . . . .	..	..	12,26,73,119	Other Local Remittances . . . . .	..	..	62,91,563
Net Receipts by Civil Treasuries from—				Other Remittances . . . . .	..	..	3,78,75,991
Posts and Telegraphs . . . . .	..	..	16,12,52,628	Net Payments into Civil Treasuries by—			
Net Receipts from Civil Treasuries by—				Posts and Telegraphs . . . . .	..	..	16,22,88,298
Defence Services . . . . .	..	..	1,33,82,93,849	Net Issues from Civil Treasuries to—			
				Defence Services . . . . .	..	..	1,36,21,76,263
II.—Remittances between England and India—				II.—Remittances between England and India—			
Remittance Account	111	386	1,82,50,81,862	Remittance Account	111	386	1,84,24,89,426
TOTAL			5,23,43,13,947	TOTAL			5,18,77,63,453
NET			4,65,50,494	NET			0
T.—Transfer of Cash between England and India—				T.—Transfer of Cash between England and India—			
Remittances through the Reserve Bank	112	387	1,54,96,36,631	Remittances through the Reserve Bank	112	387	1,54,42,97,805
TOTAL			1,54,96,36,631	TOTAL			1,54,42,97,805
NET			53,38,826	NET			0
Total Receipts			31,77,30,71,919	U.—Reserve Bank Deposits—			
				Reserve Bank Deposits			—92
				Total Disbursements			32,21,25,03,324
V.—Opening Balance—				V.—Closing Balance—			
India	114	390	1,91,08,91,526	India	114	390	1,45,41,82,614
England			1,67,52,619	England			3,40,30,126
GRAND TOTAL			33,70,07,16,064	GRAND TOTAL			33,70,07,16,064

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Item No.
	No. of Account	Page						
A—Principal Heads of Revenue—			Rs.	Rs.	Rs.	Rs.	Rs.	
I—Customs	9	47	..	..	..	82,44,239	..	1
IV—Taxes on Income other than Corporation Tax	12	61	..	8,23,32,000	9,60,54,000	6,12,60,575	10,05,16,343	2
VII—Land Revenue	15	66	4,02,566	5,55,13,692	5,58,68,193	1,77,86,293	6,62,35,956	3
VIII—Provincial Excise	16	68	8,08,260	58,81,920	4,08,77,858	6,14,21,288	5,95,92,111	4
IX—Stamps	17	71	1,46,530	4,32,68,390	3,58,06,813	2,66,34,215	2,26,71,243	5
X—Forest	18	74	24,24,464	1,65,69,892	3,27,53,842	60,66,774	2,75,06,933	6
XI—Registration	19	76	20,427	95,46,961	28,83,732	36,99,723	22,07,731	7
XII—Receipts under Motor Vehicles Acts	20	77	3,47,089	3,00,73,303	1,27,97,498	46,16,693	52,82,590	8
XIII—Other Taxes and Duties	21	81	42,026	18,09,88,638	20,87,26,593	8,53,99,819	9,57,38,113	9
TOTAL			41,91,362	42,41,74,796	48,57,68,529	27,51,29,619	37,97,51,020	10
B—Railways—								
XVI—Subsidised Companies	27	116	..	..	..	..	..	11
C—Irrigation, etc.—								
XVII—Works for which Capital Accounts are kept—								
Gross Receipts	29	123	..	1,88,14,793	64,69,921	13,60,362	6,34,08,941	12
<i>Deduct</i> —Working expenses	33	{ 148 153	..	1,17,86,356	31,69,324	25,59,436	3,48,08,274	13
Net Receipts . . . . .			..	70,28,437	33,07,597	—12,59,074	2,86,00,667	14
XVIII—Works for which no Capital Accounts are kept	34	{ 154 157	219	86,81,935	9,49,617	2,93,485	3,98,809	15
TOTAL			219	1,57,10,372	42,50,214	—9,65,589	2,89,99,476	16
E—Debt Services—								
XX—Interest	41	172	18,750	91,72,599	94,06,749	19,50,054	23,73,069	17
F—Civil Administration—								
XXI—Administration of Justice	45	190	16,484	80,98,536	80,98,851	33,92,050	42,63,186	18
XXII—Jails and Convict Settlements	46	192	1,387	22,04,985	10,07,918	5,77,230	13,20,820	19
XXIII—Police	47	194	1,013	27,27,875	43,86,649	23,19,479	87,78,986	20
XXIV—Ports and Pilotage	48A	196	..	..	4,591	53,272	..	21
XXV-A—Dangs District	51	201	..	..	23,96,256	..	..	22
XXVI—Education	55	205	1,14,614	42,53,761	1,00,46,182	16,80,739	54,54,379	23
XXVII—Medical	56	208	23,764	23,07,740	51,91,995	23,53,736	11,87,884	24
XXVIII—Public Health	57	210	1,26,387	6,34,440	57,08,237	3,55,642	10,71,857	25
Carried over			2,83,649	2,02,27,343	3,68,40,679	1,07,32,148	2,20,77,112	26
			42,10,331	44,90,57,767	49,94,25,492	27,61,14,084	41,11,23,565	27

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1950.

Item No.	Government of Panjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	46,01,575	..	58,08,184	7,12,681	1,93,66,679
2	2,28,70,000	6,37,23,141	2,74,44,000	2,01,12,097	1,42,63,309	48,85,75,465
3	1,76,42,183	1,42,39,042	3,33,06,226	1,71,38,267	98,07,622	28,79,40,040
4	2,31,55,499	4,99,43,478	1,84,18,245	87,71,409	1,81,88,735	28,70,58,803
5	46,11,164	2,40,09,134	84,18,012	17,53,368	54,69,545	17,27,88,414
6	41,63,241	54,90,709	2,05,07,525	65,12,051	73,10,526	12,93,05,957
7	6,25,194	60,85,982	18,77,206	2,56,237	7,15,514	2,79,18,707
8	15,10,711	3,21,247	35,27,627	17,85,238	8,02,760	6,10,64,756
9	1,89,93,750	4,24,38,626	2,50,28,714	74,19,053	74,06,834	67,21,82,166
10	9,35,71,742	21,08,52,934	13,85,27,555	6,95,55,904	6,46,77,526	2,14,62,00,987
11	..	..	..	..	..	..
12	2,35,82,288	42,29,791	..	..	12,91,500	11,90,97,596
13	1,32,23,126	30,96,639	..	..	20,21,975	7,06,65,170
14	1,03,59,162	11,33,152	..	..	--7,30,475	4,84,32,466
15	1,12,651	3,70,956	19,70,034	3,795	1,21,133	1,29,02,634
16	1,04,71,813	15,04,108	19,70,034	3,795	--6,09,342	6,13,35,100
17	10,93,852	45,66,548	22,22,788	2,91,867	7,57,964	3,28,54,240
18	22,81,079	15,30,332	18,48,963	2,97,520	5,22,749	3,03,49,750
19	1,54,063	5,28,162	2,35,473	31,468	1,05,089	61,66,595
20	7,74,843	15,43,039	9,66,064	82,467	22,87,078	2,38,67,493
21	..	..	..	825	217	58,905
22	..	..	..	..	..	23,96,256
23	15,42,441	16,22,976	17,13,530	5,79,555	9,11,431	2,79,19,608
24	9,35,279	8,54,269	3,62,356	3,15,998	2,73,835	1,38,06,862
25	3,01,652	5,75,706	1,93,702	4,10,384	46,040	94,24,017
26	59,89,357	66,54,484	53,20,088	17,18,217	41,46,439	11,39,89,516
27	10,51,37,407	21,69,23,590	14,27,20,377	6,98,51,566	6,58,26,148	2,24,03,90,327

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Items No.
	No. of Account	Page						
Brought forward			Rs. 42,10,331	Rs. 44,90,57,767	Rs. 49,94,25,492	Rs. 27,61,14,084	Rs. 41,11,23,565	28
F—Civil Administration—contd.			2,83,649	2,02,27,343	3,68,40,679	1,07,32,148	2,20,77,112	29
XXIX—Agriculture	58	213	1,17,753	35,30,364	1,84,98,115	44,72,979	72,93,468	30
XXX-A—Rural Development	59	216	..	..	..	..	65,344	31
XXX—Veterinary	60	217	14,962	5,29,939	74,261	1,22,379	33,05,215	32
XXXI—Co-operation	61	219	3,195	18,82,331	7,90,936	2,16,437	2,63,178	33
XXXII—Industries & Supplies	62	221	233	77,81,775	18,63,373	24,46,542	17,10,971	34
XXXIII—Aviation	63	229	..	..	..	..	..	35
XXXVI—Miscellaneous Departments	66	233	10,106	25,64,081	67,50,124	6,08,874	2,69,83,429	36
TOTAL			4,29,898	3,65,15,833	6,48,17,488	1,85,99,359	6,16,98,717	37
H—Civil Works and Miscellaneous Public Improvements—								
XXXIX—Civil Works	70	243	41,957	1,15,54,486	29,03,013	70,23,819	42,02,311	38
XI—Bombay Development Scheme	71	246	..	..	18,15,044	..	..	39
TOTAL			41,957	1,15,54,486	47,18,057	70,23,819	42,02,311	40
I—Electricity Schemes—								
XLI—Receipts from Electricity Schemes—								
Gross Receipts	75	254 to 257	..	3,21,41,428	6,17,087	..	1,18,52,792	41
Deduct—Working expenses	75	254 to 257	..	2,20,19,454	5,14,610	..	83,65,736	42
Net Receipts			..	1,01,21,974	1,02,477	..	34,87,056	43
J—Miscellaneous—								
XLIII—Transfers from Famine Relief Fund	98	357	..	..	(a) 2,59,041	..	1,80,565	44
XLIV—Receipts in aid of Superannuation	79	274	708	5,06,854	6,06,264	1,89,873	85,379	45
XLV—Stationery and Printing	80	280	802	33,66,637	10,11,485	4,96,885	19,87,391	46
XLVI—Miscellaneous	81	283	32,052	1,39,22,149	1,43,64,801	38,42,336	1,67,99,798	47
XLVI-A—Receipts from Road Transport Scheme	81-B	287	..	12,19,275	46,27,510	3,38,897	..	48
TOTAL			33,562	1,90,11,915	2,08,69,161	48,67,991	1,90,53,133	49
L—Contributions, etc.—								
XLIX—Grants-in-aid from Central Government	88	309	..	..	..	1,16,31,000	..	50
L—Miscellaneous Adjustments between Central and Provincial Governments	89	309	..	21,837	25,850	18,622	12,867	51
TOTAL			..	21,837	25,850	1,16,49,622	12,867	52
M—Extraordinary Items—								
LII—Extraordinary Receipts	90	315	11,26,356	3,26,21,480	2,72,13,369	2,59,10,347	4,00,81,676	53
LII-A—Transfers from the Revenue Reserve Fund	91	322	..	..	..	..	2,30,63,633	54
LII-B—Civil Defence	91A	323	..	40,385	2,238	..	1,450	55
LII-C—Prepartition Receipts	91C	327	..	..	..	..	..	56
TOTAL			11,26,356	3,26,61,865	2,72,15,607	2,59,10,347	6,31,46,759	57
Total Ordinary Revenue of Provincial Governments and the Government of Coorg			58,42,104	55,89,48,677	61,71,74,132	34,41,65,222	56,27,24,408	58

(a) Includes Rs. 15,854/- erroneously credited to this head.

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1950—concl'd.

Item No.	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
28	Rs. 10,51,37,407	Rs. 21,69,23,590	Rs. 14,27,20,377	Rs. 6,98,51,566	Rs. 6,58,26,148	Rs. 2,24,03,90,327
29	59,89,357	66,54,484	53,20,088	17,18,217	41,46,439	11,39,89,516
30	20,34,545	14,08,123	22,69,476	6,66,305	6,63,267	4,09,54,395
31	..	..	..	..	..	65,344
32	6,46,192	3,21,029	4,48,513	26,635	1,72,424	56,61,549
33	19,859	52,354	1,60,344	2,00,255	70,448	36,59,337
34	5,48,825	76,81,511	5,36,500	7,854	12,06,229	2,37,83,813
35	..	559	..	..	..	559
36	3,64,179	4,38,990	2,97,547	1,34,206	11,85,568	3,93,37,104
37	96,02,957	1,65,57,050	90,32,468	27,53,472	74,44,375	22,74,51,617
38	15,91,272	16,75,258	13,00,150	19,86,550	43,44,122	3,66,22,938
39	..	..	..	..	..	18,15,044
40	15,91,272	16,75,258	13,00,150	19,86,550	43,44,122	3,84,37,982
41	82,30,476	5,08,731	5,54,137	..	46,313	5,39,50,964
42	28,80,334	5,30,242	5,27,518	..	4,52,400	3,52,90,294
43	53,50,142	-21,511	26,619	..	-4,06,087	1,86,60,670
44	..	..	3,176	..	..	4,42,782
45	1,32,469	2,03,103	59,198	31,598	27,979	18,43,425
46	4,12,049	6,03,958	90,830	1,10,871	1,75,348	82,56,256
47	2,10,33,131	45,26,381	1,39,14,647	77,20,803	35,89,310	9,97,45,468
48	..	..	..	..	..	61,85,682
49	2,15,77,649	53,33,442	1,40,67,851	78,63,272	37,92,637	11,64,73,613
50	1,75,00,000	..	..	30,00,000	40,00,000	3,61,31,000
51	43,378	12,503	6,311	2,826	1,366	1,45,560
52	1,75,43,378	12,503	6,311	30,02,826	40,01,366	3,62,76,560
53	85,98,729	1,90,16,084	63,57,141	1,75,93,019	2,31,70,031	20,16,88,232
54	..	..	..	..	..	2,30,63,633
55	..	10,262	..	4,925	15	59,275
56	55,162	..	..	-44,972	..	10,190
57	86,53,891	1,90,26,346	63,57,141	1,75,52,972	2,31,70,046	22,48,21,330
58	16,94,56,696	25,95,06,678	17,35,10,917	10,30,10,658	10,81,72,607	2,90,25,12,099

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Item No.
	No. of Acc- ount	Page						
A—Direct Demands on the Revenue			Rs.	Rs.	Rs.	Rs.	Rs.	
4—Taxes on Income other than Corporation Tax	12A	62	..	..	..	2,77,932	2,63,467	1
7—Land Revenue	15A	67	1,72,385	40,41,622	1,71,53,429	36,60,428	2,16,00,689	2
8—Provincial Excise	16A	69	1,81,772	77,23,655	72,61,119	33,36,671	82,59,564	3
9—Stamps	17A	72	3,255	23,05,080	5,95,803	6,71,400	5,81,335	4
10—Forest	18A	75	9,49,180	79,25,719	1,17,43,926	53,52,772	89,41,665	5
11—Registration	19A	76	3,901	50,82,906	13,91,363	14,61,046	12,78,020	6
12—Charges on account of Motor Vehicles Acts	20A	78	65,717	96,86,228	91,42,519	4,50,000	31,72,800	7
13—Other Taxes and Duties	21A	83	..	1,40,74,836	1,22,97,594	12,33,934	52,55,082	8
Total			13,76,210	5,08,40,046	5,95,83,753	1,64,44,183	4,93,52,622	9
C—Irrigation, etc., Revenue Account—								
17—Works for which Capital Accounts are kept— Interest on capital	29	123	..	1,19,14,955	45,72,475	11,80,022	1,52,52,131	10
18. Other Revenue Expenditure financed from Ordinary Revenues	3E	157	16,126	1,49,41,923	77,50,928	42,85,897	51,32,122	11
TOTAL			16,126	2,68,56,878	1,23,23,403	54,65,919	2,03,84,253	12
CC—Irrigation, etc., Capital Outlay within the Revenue Account—								
19—Construction of Irrigation etc., Works— B—Financed from Ordinary Revenues	31	{ 131 to 138	..	5,80,512	..	..	81,65,585	13
E—Debt Services—								
22—Interest on Debt and Other Obligations	41B	180	..	1,09,38,625	1,40,16,507	29,45,564	1,41,19,334	14
<i>Deduct—</i>								
Interest transferred to—								
Irrigation	41B	180	..	1,19,14,955	45,72,475	4,71,368	1,52,52,131	15
Electricity Schemes	41B	180	..	87,40,596	..	..	8,95,373	16
Interest on Capital Advanced to Damodar Valley Corporation	41B	180	..	..	..	6,15,827	..	17
Other Government Commercial Departments and Undertakings	41B	180	..	6,62,237	10,301	..	..	18
Forests	41B	180	..	..	33,338	..	28,435	19
Subventions from Central Road Fund	41B	180	..	..	..	..	20,565	20
Interest Portion of Equated payments on account of commuted value of Pensions	41B	180	..	..	2,38,332	..	1,62,570	21
Interest transferred to 35A—Capital outlay on Provincial Schemes of State Trading	41B	180	..	..	24,39,834	..	..	22
Net Expenditure	41B	180	..	—1,03,79,163	67,22,227	18,58,369	—22,40,140	23
23—Appropriation for Reduction or Avoidance of Debt	42	182	..	75,47,084	39,46,841	..	1,09,32,313	24
Total . . . . .			..	—28,32,079	1,06,69,068	18,58,369	86,92,178	25
Carried over			13,92,336	7,54,45,357	8,25,76,224	2,37,68,471	8,65,94,638	26

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1950.

Item No.	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	2,60,753	..	42,212	1,95,501	10,39,865
2	53,85,768	63,09,108	58,00,287	27,40,225	17,18,597	6,85,82,538
3	8,00,339	32,79,106	12,46,921	8,36,920	18,77,566	3,48,03,633
4	1,10,031	7,46,951	2,57,164	81,977	1,23,621	54,76,617
5	43,11,732	39,68,508	82,27,682	38,73,415	29,07,316	5,82,01,915
6	11,924	14,05,669	3,70,760	1,13,680	3,45,065	1,14,64,334
7	4,45,841	3,34,911	2,62,751	3,15,094	1,95,282	2,40,71,143
8	9,05,676	7,98,306	3,42,461	1,44,673	2,51,665	3,53,02,227
9	1,19,71,311	1,71,03,312	1,65,08,026	81,48,196	76,14,613	23,89,42,272
10	62,42,130	14,31,010	..	..	10,83,368	4,16,76,091
11	23,93,909	1,36,89,825	21,09,903	9,43,553	61,08,694	5,73,72,880
12	86,36,039	1,51,20,835	21,09,903	9,43,553	71,92,062	9,90,48,971
13	..	27,33,509	..	..	10,145	1,14,89,751
14	62,33,370	9,70,669	44,95,886	12,23,489	8,56,279	5,57,99,723
15	62,42,130	2,81,010	..	..	15,368	3,87,49,437
16	41,83,797	54,170	14,89,408	..	1,48,624	1,55,11,968
17	..	4,39,631	..	..	..	10,55,458
18	36,606	..	..	..	..	7,09,144
19	..	..	..	..	..	61,773
20	..	..	44,264	..	..	65,229
21	5,057	..	2,42,633	56,190	..	7,04,782
22	..	..	21,77,381	..	..	46,17,215
23	-42,34,220	1,95,858	5,42,200	11,67,299	6,92,287	-56,75,283
24	69,70,351	..	15,03,395	4,12,025	12,90,567	3,26,02,581
25	27,36,131	1,95,858	20,45,595	15,79,324	19,82,854	2,69,27,298
26	2,33,43,481	3,51,53,514	2,06,63,524	1,06,71,073	1,67,99,674	37,64,08,292

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Item No.
	No. of Account	Page						
Brought forward			Rs. 13,92,336	Rs. 7,54,45,357	Rs. 8,25,76,224	Rs. 2,37,68,471	Rs. 8,65,94,658	27
F—Civil Administration—								
25—General Administration	43	187	2,87,998	6,26,32,149	4,07,83,427	2,09,78,018	5,44,56,748	28
27—Administration of Justice	45A	191	82,813	1,58,34,055	1,80,47,256	90,87,696	1,29,28,811	29
28—Jails and Convict Settlements	46A	193	25,065	1,18,52,407	91, 1,086	92,11,543	1,23,11,702	30
29—Police	47A	195	3,37,201	6,89,89,318	8,42,74,148	4,47,24,352	7,98,91,647	31
30—Ports and Pilotage	48C	197	..	..	10,663	4,66,405	..	32
33A—Dangs District	51A	201	..	..	24,05,314	..	..	33
36—Scientific Departments	54	204	..	1,57,532	7,82,750	4,42,080	1,04,357	34
37—Education	55A	207	7,38,764	9,58,40,827	11,24,82,392	2,68,93,737	6,62,81,984	35
38—Medical	56A	209	3,38,452	2,96,18,294	2,47,87,779	2,71,42,159	1,95,41,345	36
39—Public Health	57A	211	1,62,952	1,14,41,918	2,18,58,927	66,26,370	1,04,68,641	37
40—Agriculture	58A	215	5,65,958	1,82,74,184	3,25,23,288	2,05,13,665	4,10,42,239	38
40A—Rural Development	59A	216	..	..	..	..	14,31,613	39
41—Veterinary	60A	218	1,09,812	49,66,992	25,89,216	12,56,883	1,21,49,722	40
42—Co-operation	61A	219	96,783	73,63,520	90,37,344	15,53,788	61,14,950	41
43—Industries and Supplies	62A	223	6,687	1,28,99,887	41,07,684	77,50,630	93,87,246	42
44—Aviation	63A	230	..	59,295	..	..	5,67,250	43
47—Miscellaneous Departments	66A	235	10,588	1,31,98,941	6,28,09,815	20,15,744	3,12,68,027	44
TOTAL			27,63,073	35,31,29,319	42,56,41,089	17,86,63,070	35,79,46,282	45
FF—Civil Administration Capital Account within the Revenue Account—								
43-A—Capital Outlay on Industrial Development	62B	227	..	31,927	3,62,000	..	..	46
H—Civil Works and Miscellaneous Public Improvements—								
50—Civil Works	70B	245	10,83,701	7,30,04,724	3,50,01,172	2,69,34,795	3,36,88,513	47
51—Bombay Development Scheme	71A	246	..	..	17,59,405	..	..	48
51-A—Interest on Capital Outlay on Multipurpose River Schemes	71-B	246	..	..	..	4,28,034	..	49
TOTAL			10,83,701	7,30,04,724	3,67,60,577	2,73,62,829	3,36,88,513	50
HH—Capital Account of Civil Works, etc., within the Revenue Account—								
50-A—Capital Outlay on Civil Works met out of Extraordinary Receipts	74	251	..	..	..	..	1,98,25,653	51
Carried over			52,39,110	50,16,11,327	54,53,39,890	22,97,94,370	49,80,54,486	52

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1950.—*contd.*

Item No.	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	2,33,43,481	3,51,53,514	2,06,63,524	1,06,71,073	1,67,99,674	37,64,08,292
28	1,57,72,784	2,04,62,009	1,58,04,419	74,53,362	1,17,09,708	25,03,40,622
29	40,33,927	83,32,834	43,28,582	12,23,860	21,15,173	7,60,15,007
30	42,94,859	89,03,429	23,63,563	18,92,284	20,83,779	6,20,79,717
31	2,76,74,033	3,62,87,420	2,37,05,028	80,01,231	1,30,34,522	38,69,18,900
32	..	..	..	..	3,627	4,80,695
33	..	..	..	..	..	24,05,314
34	1,790	79,800	1,44,017	17,615	35,474	17,65,415
35	1,81,22,280	4,37,08,262	2,50,52,622	1,45,72,367	1,33,42,354	41,70,35,589
36	53,94,276	1,00,50,389	42,80,043	41,47,880	49,67,615	13,02,68,232
37	26,32,730	55,78,369	18,39,967	19,30,662	21,72,702	6,47,13,238
38	56,86,457	1,11,94,676	56,95,936	35,77,310	57,03,250	14,47,76,963
39	..	..	..	..	..	14,31,613
40	24,22,314	22,34,737	24,57,961	5,45,333	19,13,143	3,06,46,113
41	19,37,242	14,59,031	18,45,035	15,96,553	12,19,144	3,22,23,390
42	24,64,289	26,90,137	9,11,263	6,16,191	27,34,632	4,35,68,646
43	..	1,88,875	75,000	..	65,016	9,55,436
44	4,82,974	12,03,211	3,71,427	2,56,719	26,37,517	11,42,54,963
45	9,09,19,955	15,23,73,179	8,88,74,863	4,58,31,367	6,37,37,656	1,75,98,79,853
46	..	..	..	..	10,22,500	14,16,427
47	1,43,00,213	2,67,51,462	1,76,29,388	2,70,05,424	3,00,02,753	28,54,02,145
48	..	..	..	..	..	17,59,405
49	..	..	..	..	..	4,28,034
50	1,43,00,213	2,67,51,462	1,76,29,388	2,70,05,424	3,00,02,753	28,75,89,584
51	33,37,182	..	..	..	..	2,31,62,235
52	13,19,00,831	21,42,78,155	12,71,67,775	8,35,07,864	11,15,62,583	2,44,84,56,391

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Item No.
	No. of Acc- ount	Page						
Brought forward			Rs. 52,39,110	Rs. 50,16,11,327	Rs. 54,53,39,890	Rs. 22,97,94,370	Rs. 49,80,54,486	53
I—Electricity Schemes—								
52—Interest on Capital Outlay on Electricity Schemes	75	254 to 257	..	87,40,596	..	..	8,95,373	54
52-A—Other Revenue Expendi- ture connected with Electri- city Schemes	76	260	..	—33,817	36,729	..	..	55
TOTAL			..	87,06,749	36,729	..	8,95,373	56
II—Capital Account of Electricity Schemes within the Revenue Account—								
53—Capital Outlay on Electri- city Schemes	76A	260 to 267	..	..	2,15,856	..	..	57
J—Miscellaneous—								
54—Famine—								
A—Famine Relief	78	271	..	25,03,432	1,10,49,947	29,01,311	3,30,565	58
B—Transfers to Famine Relief Fund	98	357	..	..	..	..	5,75,000	59
54-A—Territorial and Political Pensions	78-A	272	..	..	10,02,490	..	..	59A
55—Superannuation Allowances and Pensions	79A	277	1,67,379	1,65,43,552	1,89,22,493	93,02,767	1,58,22,028	59-B
56—Stationery and Printing	80A	281	12,329	94,51,211	91,42,235	39,47,791	93,82,954	60
57—Miscellaneous	81-A	285	2,30,337	43,58,307	2,94,31,263	2,32,88,216	1,79,00,966	61
TOTAL			4,10,045	3,28,56,502	6,95,43,338	3,94,40,085	4,40,11,513	62
JJ—Miscellaneous Capital Ac- count within the Revenue Ac- count—								
55-A—Commutation of Pen- sions financed from Ordinary Revenues	79B	278	16,155	8,12,736	..	11,46,212	..	63
M—Extraordinary Items—								
63—Extraordinary charges	90A	317	..	1,13,41,339	8,942	3,28,29,718	1,86,33,951	64
63-A—Expenditure connected with Post-War Planning and Development	90B	319	..	..	..	..	11,27,651	65
64-A—Transfers to the Revenue Reserve Fund	91	322	..	..	2,57,217	..	1,434	66
64-B—Civil Defence	91B	325	..	72,500	50,012	..	..	67
64 C—Prepartition Payments	91D	329	..	..	..	26,19,382	..	68
TOTAL			..	1,14,13,839	3,15,171	3,51,49,100	1,97,63,036	69
Total Expenditure of Provincial Governments and the Govern- ment of Coorg on Revenue Account			56,65,310	55,51,01,153	61,51,56,984	30,53,29,767	56,27,24,408	70
Total Ordinary Revenues (see Ac- count No. 5)	5	22-23	58,42,104	55,83,48,677	61,71,74,132	34,41,65,222	56,27,24,408	71
Surplus (+), Deficit (—) of each Government			+1,76,794	+33,47,524	+17,17,148	+3,83,35,455	..	72

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1950—*concl.*

Item No.	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
53	13,19,00,831	21,42,78,155	12,71,67,775	8,35,07,864	11,15,62,583	2,44,84,56,391
54	41,83,797	54,170	14,89,408	..	1,57,047	1,55,20,391
55	—584	..	15,23,637	43,413	1,64,340	17,33,688
56	41,83,213	54,170	30,13,045	43,413	3,21,387	1,72,54,079
57	..	1,49,549	..	..	—16,95,431	—13,30,026
58	47,346	6,46,874	3,176	1,48,801	1,622	1,76,33,074
59	..	..	..	1,00,000	..	6,75,000
59-A	..	..	..	..	9,80,488	19,82,978
59-B	44,02,004	59,75,738	67,52,748	30,58,647	15,13,536	8,24,60,802
60	37,18,316	30,48,737	20,72,266	4,64,424	20,78,940	4,33,19,203
61	1,70,88,079	1,15,66,690	1,48,76,906	1,25,53,377	14,00,650	13,26,94,791
62	2,52,55,745	2,12,38,039	2,37,05,096	1,63,25,249	59,75,236	27,87,65,848
63	..	4,25,662	..	..	25,594	24,26,359
64	5,409	13,06,421	..	8,77,003	4,00,845	6,54,03,628
65	..	..	..	..	4,89,065	16,16,716
66	..	2,00,00,000	1,48,00,000	..	..	3,59,58,651
67	..	77,432	..	..	9,498	2,09,442
68	31,694	..	..	9,113	..	26,60,189
69	37,103	2,13,83,853	1,48,00,000	8,86,116	8,99,408	10,49,48,626
70	16,13,76,892	25,75,29,428	16,86,85,916	10,07,62,642	11,70,88,777	2,85,05,21,277
71	16,94,56,696	25,95,06,678	17,35,10,917	10,30,10,658	10,81,72,607	2,90,25,12,999
72	+80,79,804	+19,77,250	+48,25,001	+22,48,016	—89,16,170	+5,19,90,822

No. 7—ACCOUNT OF RECEIPTS and DISTBURSEMENTS of the several PROVINCIAL GOVERNMENTS

RECEIPTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	
	No. of Account	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ordinary Revenue (as per Account No. 5.)	5	22 & 23	58,42,104	55,89,48,677	61,71,74,132	34,41,65,222	56,27,24,408	16,94,56,696	
<i>Other Receipts</i>									
M—Public Debt—									
Permanent Debt	} 93A	349	..	..	6,00,15,500	..	9,332	..
Floating Debt		to	24,03,00,000	23,05,00,000	14,24,76,677	20,82,00,000	5,79,00,000
Loans from the Central Government.		350	3,15,00,000	5,96,87,000	17,46,61,400	17,14,73,000
TOTAL			..	24,03,00,000	32,20,15,500	20,21,63,677	38,28,70,732	22,93,73,000	
O—Unfunded Debt—									
Special Loans	94	352	..	..	2,38,985	..	..	..
State Provident Funds	97	355	..	1,13,12,511	1,18,33,750	58,56,497	91,33,467	47,48,427	
TOTAL			..	1,13,12,511	1,20,72,735	58,56,497	91,33,467	47,48,427	
P—Deposits and Advances—									
<i>Deposits bearing interest—</i>									
Deposits of Depreciation Reserve of Government Commercial Concerns	104	367	..	32,59,929	..	..	..	..
Depreciation Reserve Fund—Irrigation	104	367	..	..	..	..	19,11,789	..
Other Deposits	107	371	..	15,45,068	..	..	..	..
<i>Deposits not bearing interest—</i>									
Appropriation for Reduction or Avoidance of Debt—Sinking Funds	99	358	..	76,46,280	47,20,633	..	1,12,33,455	..	
Other Appropriations	42	182	..	4,54,724	3,70,841	..	8,87,773	69,70,351	
Sinking Fund Investment Account	99	358	..	54,56,484	1,97,26,912	..	..	..
Famine Relief Fund	98	357	..	6,66,879	2,43,187	12,00,000	7,45,743	..	
Food grains Reserve Fund	104	368	..	..	..	..	..	8,61,871
Revenue Reserve Fund	103	365	..	69,28,500	..	..	8,41,998	..
Revenue Reserve Fund—Investment Account	103	365	..	..	..	..	6,82,19,140	..
Motor Transport Reserve Fund	104	368	..	..	..	..	..	21,750
Sugar Research and Labour Housing Fund	104	367	..	..	..	..	30,71,306	..
Fund for the promotion of education amongst educationally backward classes	104	367 & 368	..	..	..	8,34,000	..	1,50,000
Deposits of Depreciation Reserve of Government Commercial Concerns	104	367 & 368	..	..	20,000	..	53,00,000	2,67,053
Fund for Development of Rural Water Supply	104	367	..	10,00,016	..	..	..	..
Fund for the encouragement of Hindustani Literature	104	367	..	..	..	..	54,723	..
Depreciation Reserve Fund—Electricity	104	367 & 368	..	54,24,043	..	..	10,50,000	8,99,100
Post-War Reconstruction and Development Fund	104	367	..	..	2,57,217	..	..	..
Depreciation Reserve Fund—Government Presses	104	367	..	92,207	67,213	59,820	1,23,250	..	
Carried over to page 34			..	3,24,74,130	2,54,06,003	20,93,820	9,34,39,177	91,70,125	
			58,42,104	81,05,61,188	95,12,62,367	55,21,85,396	95,47,28,607	40,35,78,123	

and the GOVERNMENT of COORG for the year ended 31st March 1950.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account (as per Account No. 6)	6	28 & 29	56,65,310	55,54,01,153	61,54,56,984	30,58,29,767	56,27,24,408	16,13,76,892
<i>Other Disbursements</i>								
Forest, Irrigation, and Other Capital Accounts outside the Revenue Account.								
65—Payments of Compensation to land holders etc. on abolition of Zamindari system.	15-B	67	..	1,32,16,076	..	..	..	..
CC—68—Construction of Irrigation, etc., Works.	31	132 to 137	..	4,78,47,572	1,33,93,281	1,82,285	4,34,77,480	4,44,39,130
FF—70—Capital Outlay on Improvement of Public Health.	57-B	212	..	..	26,50,947	..	..	..
71—Capital Outlay on Schemes of Agricultural Improvement & Research.	58-B	216	..	..	..	..	1,53,197	37,96,894
72—Capital Outlay on Industrial Development.	62-B	227	..	27,36,569	10,18,437	21,06,841	85,78,016	45,55,164
HH—80—Bombay Development Scheme.	73	248	..	..	-2,91,808	..	..	..
80-A—Capital Outlay on Multi-purpose River Schemes.	73A & 73-B	249	..	..	..	2,92,10,056	..	..
81—Civil Works	74	251	..	61,08,770	1,57,73,584	1,92,06,397	3,90,74,919	1,07,46,073
II—81-A—Capital Outlay on Electricity Schemes.	76-A	264 & 265	..	5,63,85,110	1,16,74,073	..	46,40,581	4,84,83,594
JJ—82—Other Provincial Works outside the Revenue Account.	82	289	..	9,58,514	45,47,050	75,07,946	1,66,74,362	7,03,864
82-B—Capital Outlay on Road Transport Schemes.	81-C	287	..	12,94,617	1,76,02,226	38,57,654	..	..
83—Payments of Commuted Value of Pensions.	79-B	278	..	..	-69,047	..	3,60,340	4,16,112
85—Payments to Retrenched Personnel.	84	291	..	..	..	..	..	..
85-A—Capital Outlay on Provincial Schemes of State Trading.	84-A	293	..	-4,49,11,068	5,13,26,488	2,58,24,932	-4,26,15,021	1,10,13,594
TOTAL			..	8,36,36,160	11,76,25,231	8,78,96,021	7,03,43,774	12,42,54,425
M—Public Debt—								
Permanent Debt			..	30,27,000	..	..	47,24,070	..
Floating Debt	93 A	349 and 350	..	24,03,00,000	23,06,17,549	14,24,00,000	21,78,00,000	5,79,00,000
Loans from the Central Government.			..	4,57,989	87,13,381	66,31,000	10,17,90,674	3,39,73,351
TOTAL			..	24,37,84,989	23,93,30,930	14,90,31,000	32,43,14,744	9,18,73,351
O—Unfunded Debt—								
Special Loans	94	352	..	..	49,728	..	..	..
State Provident Funds	97	355	..	81,83,628	70,31,319	56,09,797	68,40,569	20,70,085
TOTAL			..	81,83,628	70,81,047	56,09,797	68,40,569	20,70,085
P—Deposits and Advances—								
Deposits bearing interest—								
Deposits of Depreciation Reserve of Government Commercial Concerns.	104	367	..	2,455	..	..	..	..
Depreciation Reserve Fund—								
Irrigation	104	367	..	..	..	..	11,26,541	..
Other Deposits	107	371	..	2,83,259	..	..	..	..
Deposits not bearing interest—								
Appropriation for Reduction or Avoidance of Debt—								
Sinking Funds	99	358	..	30,29,536	15,076	..	15,79,519	..
Sinking Fund Investment Account.	99	358	..	54,96,420	2,44,93,802	..	92,78,276	..
Famine Relief Fund	98	357	..	6,83,980	2,43,187	11,98,590	1,80,565	..
Depreciation Reserve Fund—								
Government Presses	104	367 & 368	..	80,476	1,82,656	8,743	..	..
Fund for the promotion of education amongst educationally backward classes.	104	367 & 368	..	..	..	8,46,493	..	2,17,923
Carried over to page 35			..	95,76,126	2,49,34,721	20,53,826	1,21,64,901	2,17,923
			56,65,310	89,10,05,930	97,94,94,192	54,83,66,585	96,42,23,495	37,95,74,753

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS

RECEIPTS	Details of Subsidiary Accounts		Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	No. of Account	Page					
			Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue (as per Account No. 5)	5	23	25,95,06,678	17,35,10,917	10,30,10,658	10,81,72,607	2,90,25,12,099
<i>Other Receipts</i>							
B.—Public Debt—							
Permanent Debt	93-A	350	..	..	..	..	6,00,24,839
Floating Debt . . . . .			..	..	1,85,98,729	3,76,00,000	93,55,75,406
Loans from the Central Government			1,68,00,000	3,85,00,000	31,50,000	4,12,00,000	53,69,71,400
TOTAL			1,68,00,000	3,85,00,000	2,17,48,729	7,88,00,000	1,53,25,71,638
C.—Unfunded Debt—							
Special Loans	94	352	..	..	..	..	2,38,985
State Provident Funds	97	356	34,00,237	35,21,134	20,93,079	15,25,611	5,34,24,713
Other Accounts			—2,114	..	..	..	—2,114
TOTAL			33,98,123	35,21,134	20,93,079	15,25,611	5,36,61,584
F.—Deposits and Advances—							
<i>Deposits bearing interest—</i>							
Deposits of Depreciation Reserve of Government Commercial Concerns.	104	367	..	..	..	..	32,59,929
Depreciation Reserve Fund—Irrigation.	104	367	..	..	..	..	19,11,789
Other Deposits	107	371	..	..	..	..	15,45,068
<i>Deposits not bearing interest—</i>							
Appropriation for Reduction or Avoidance of Debt—							
Sinking Funds	99	358	..	38,35,583	4,79,921	..	2,79,15,872
Other Appropriations	42	182	..	63,384	..	12,90,567	1,00,37,640
Sinking Fund Investment Account	99	358	..	21,26,461	7,90,484	..	2,81,00,341
Post-war Reconstruction and Development Fund.	104	368	2,00,00,000	1,48,00,000	2,28,043	..	3,52,85,260
Famine Relief Fund	98	357	69,827	1,34,896	1,00,000	23,065	31,83,597
Food Grains Reserve Fund	104	368	..	..	..	..	8,61,871
Revenue Reserve Fund	103	365	..	..	..	..	77,70,498
Revenue Reserve Fund—Investment Account.	103	365	..	..	..	..	6,82,19,140
Motor Transport Reserve Fund	104	368	..	..	..	..	21,750
Sugar Research and Labour Housing Fund.	104	367	..	..	..	..	30,71,306
Fund for the promotion of education amongst educationally backward classes	104	367 & 368	..	..	..	..	9,84,000
Deposits of Depreciation Reserve of Government Commercial Concerns.	104	367 & 368	..	..	..	..	55,87,052
Fund for Development of Rural Water Supply.	104	367	..	..	..	..	10,00,016
Fund for the encouragement of Hindustani Literature.	104	367	..	..	..	..	54,723
Depreciation Reserve Fund—Electricity	104	367 & 368	..	..	..	..	73,72,143
Depreciation Reserve Fund—Government Presses	104	368	..	10,084	29,320	..	3,90,894
Publication Fund	104	368	..	..	—1,643	..	—1,643
Carried over to page 36			2,00,69,827	2,09,79,408	16,26,125	13,13,632	20,65,72,247
			27,97,04,801	21,55,32,051	12,68,52,466	18,84,96,218	4,48,87,45,321

and the GOVERNMENT OF COORG, for the year ended 31st March 1950—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	TOTAL
	No. of Account	Page					
Expenditure on Revenue Account (as per Account No. 6)	6	29	Rs. 25,75,29,428	Rs. 16,86,85,916	Rs. 10,07,62,642	Rs. 11,70,88,777	Rs. 2,85,05,21,277
<i>Other Disbursements</i>							
Forest Irrigation and other Capital Accounts outside the Revenue Account—							
AA.65—Payments of Compensation to Land holders etc. on abolition of Zamindari System.	15-B	67	..	..	..	..	1,32,16,076
CC.—68.—Construction of Irrigation, etc. Works.	31	137 to 139	2,79,934	..	12,78,331	2,96,50,018	18,05,48,031
FF.—70.—Capital outlay on Improvement of Public Health.	57-B	212	..	..	..	..	26,50,947
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	216	1,93,477	1,49,200	2,41,797	..	45,34,585
72.—Capital Outlay on Industrial Development.	62-B	227	2,672	46,01,103	6,94,603	..	2,43,93,405
72-A.—Capital Outlay on Civil Aviation	63-B	230	2,24,990	..	..	..	2,24,990
HH.—80.—Bombay Development Scheme	73	248	..	..	..	..	—2,91,808
80-A—Capital Outlay on Multipurpose River Schemes.	73-A&73-B	249	2,07,58,249	..	..	..	4,99,68,305
81.—Civil Works	74	251	1,615	1,62,52,934	..	..	10,71,64,102
II.—81-A.—Capital Outlay on Electricity Schemes.	76-A	266 to 267	7,69,529	2,16,55,509	..	65,96,493	15,02,04,889
JJ.—82.—Other Provincial Works outside the Revenue Account.	82	289	..	..	..	5,90,330	3,09,82,066
82-A—Capital Outlay on Rail Road Co-ordination Scheme.	82-A	289	..	..	..	..	..
82-B.—Capital Outlay on Road Transport Schemes.	81-C	287	..	..	9,54,862	..	2,37,09,359
83.—Payments of Commuted value of pensions.	79-B	278	..	—2,13,580	10,513	..	5,04,338
85.—Payments to Retrenched Personnel	84	291	..	..	—1,832	..	—1,832
85-A.—Capital Outlay on Provincial Schemes of State Trading.	84-A	293	—92,39,257	—1,76,22,760	—2,22,16,562	—35,99,001	—5,20,38,655
TOTAL			1,29,91,209	2,48,22,406	—1,90,38,288	3,32,37,840	53,57,68,778
N.—Public Debt—							
Permanent Debt			..	72,71,300	11,87,400	..	1,62,09,770
Floating Debt	93-A	349 to 350	..	..	3,53,55,889	3,50,00,000	95,93,73,438
Loans from the Central Government			..	36,74,092	..	20,90,567	15,73,31,054
TOTAL				1,09,45,392	3,65,43,289	3,70,90,567	1,13,29,14,262
O.—Unfunded Debt—							
Special Loans	94	352	..	..	..	..	49,728
State Provident Funds	97	356	26,23,813	20,07,825	17,15,886	5,93,265	3,66,76,187
Other Accounts	97	356	2,677	..	..	..	2,677
TOTAL			26,26,490	20,07,825	17,15,886	5,93,265	3,67,28,592
P.—Deposits and Advances—							
Deposits bearing interest—							
Deposits of Depreciation Reserve of Government Commercial Concerns.	104	367	..	..	..	..	2,455
Depreciation Reserve Fund—							
Irrigation	104	367	..	..	..	..	11,26,541
Other Deposits	107	371	..	..	..	..	2,83,259
Deposits not bearing interest—							
Appropriation for Reduction or Avoidance of Debt—Sinking Funds.	99	358	..	39,26,650	12,02,383	..	97,53,164
Sinking Fund Investment Account	99	358	..	21,31,377	..	..	4,13,99,875
Famine Relief Fund	98	357	65,000	3,176	..	9,216	23,83,714
Postwar Reconstruction and Development Fund.	104	368	..	..	531,847	..	5,31,847
Depreciation Reserve Fund—Government Presses.	104	367 to 368	..	10,467	13,637	..	2,95,979
Fund for the promotion of education amongst educationally backward classes.	104	367	..	..	..	..	10,64,416
Carried over to page 37			65,900	60,71,670	17,47,867	9,216	5,68,41,250
			27,31,47,127	20,64,61,539	11,99,83,529	18,80,10,449	4,55,59,32,909

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS

RECEIPTS	Details of Sub-sidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab
	No. of Account	Page						
<i>Other Receipts</i>			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page No. 30			58,42,104	81,05,61,188	95,12,62,367	55,21,85,396	95,47,28,607	40,35,78,123
P.—Deposits and Advances—concl.			..	3,24,74,130	2,54,06,003	20,93,820	9,34,39,177	91,70,125
Dangs District Reserve Fund	104	367	..	..	25,22,083	..	..	..
Zamindari abolition Fund	104	367	..	..	..	..	17,30,29,687	..
Special Development Fund	104	367	..	..	13,975	..	..	..
Magh Mela Fund (U. P.)	104	367	..	..	..	..	4,28,063	..
Nazul Fund (Lucknow)	104	367	..	..	..	..	4,97,173	..
Debt Redemption and Avoidance Fund	104	367	..	..	32,21,807	..	..	..
Special Reserve Fund—Electricity	104	367	..	17,37,456	..	..	..	..
Provincial Road Funds	104	367	..	..	73,40,110	..	31,72,800	..
Sugar Cane Cess Fund	104	367	..	..	97,51,702	..	..	..
Fund for Village Reconstruction and Harijan Uplift.	104	367	..	10,09,249	..	..	..	..
Deposits of Local Funds	105	369	..	17,33,33,890	11,22,86,877	2,83,01,284	7,49,26,936	2,24,48,505
Civil Deposits	107	371-72	..	37,31,49,660	17,56,26,295	48,31,18,185	14,33,80,867	6,99,62,420
Other Accounts	102A & 107	364 & 371 to 372	5,592	99,35,427	38,30,47,490	1,24,65,042	1,49,41,828	85,87,952
Advances . . . . .	..	..	..	95,70,547	18,15,856	56,15,884	1,00,31,282	52,46,236
Suspense . . . . .	..	..	..	2,41,63,348	17,77,68,556	64,37,968	41,09,274	3,64,39,251
Miscellaneous . . . . .	..	..	..	1,85,356	..	..	15,51,800	..
TOTAL			5,592	63,05,59,063	89,88,00,754	53,80,32,193	51,95,58,887	15,18,54,539
R.—Loans and Advances by Provincial Governments.	110	375 to 377	..	6,24,85,117	3,31,99,375	67,89,572	2,26,05,648	24,15,195
S.—Remittances—								
Adjusting Account between Central and Provincial Governments	..	..	..	..	..	38,70,539	60,25,762	4,06,61,548
Adjusting Account with Railways . . . . .	..	..	..	1,37,065	..	3,78,124	41,79,838	..
Inter Provincial Suspense Account . . . . .	..	..	..	..	6,874	4,12,218	4,00,896	..
Other Local Remittances . . . . .	..	..	..	..	..	..	..	12,73,434
TOTAL			..	1,37,065	6,874	46,60,881	1,06,06,496	4,19,34,982
Total Provincial Receipts			58,47,696	1,50,37,42,433	1,88,32,69,370	1,10,16,68,032	1,50,74,99,638	59,97,82,839
Opening Balances, 1st April 1949	107&114	371&390	72,15,859	3,47,60,601	-2,89,13,132	10,00,06,689	95,13,205	-2,94,13,351
GRAND TOTAL			1,30,63,555	1,53,85,03,034	1,85,43,56,238	1,20,16,74,721	1,51,70,12,843	57,03,69,488

and the GOVERNMENT OF COORG, for the year ended 31st March 1950—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Disbursements</i>								
Brought forward from page 31			56,65,310	89,10,05,930	97,94,94,192	54,83,66,585	96,42,23,495	37,95,74,753
F.—Deposits and Advances—<i>concl.</i>			..	95,76,126	2,49,34,721	20,53,826	1,21,64,901	2,17,923
Revenue Reserve Fund	103	365	..	..	..	..	2,30,63,633	..
Zamindari Abolition Fund	104	367	..	..	..	..	17,72,36,249	..
Hospital Fund	104	367	..	..	..	..	3,657	..
Special Development Fund	104	367	..	..	18,69,945	..	..	..
Magh Mela Fund (U. P.)	104	367	..	..	..	..	2,61,324	..
Nazul Fund (Lucknow)	104	367	..	..	..	..	2,21,259	..
Fund for encouragement of Hindustani Literature.	104	367	..	..	..	..	23,950	..
Fund for Village Reconstruction and Harijan Uplift	104	367	..	58,10,686	..	..	..	..
Sugarcane Cess Fund	104	367	..	..	78,770	..	..	..
Debt Redemption and Avoidance Fund	104	367	..	..	44,65,053	..	..	..
Sugarcane Compensation Fund	104	367	..	..	..	..	2,471	..
Supply scheme Stabilization Fund	104	367	..	..	..	..	3,00,00,000	..
Fund for Development of Rural Water Supply.	104	367 & 368	..	40,20,095	..	..	..	..
Depreciation Reserve Fund—Electricity	104	367	..	57,16,508	..	..	2,78,107	2,88,110
Special Reserve Fund—Electricity	104	367	..	17,74,843	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	104	367	..	15,60,883	37,100	..	..	..
Provincial Road Funds	104	367	..	36,137	10,04,034	..	30,46,428	..
Deposits of Local Funds	105	369	..	17,02,30,981	10,41,60,219	2,84,07,476	7,38,62,021	2,14,13,074
Civil Deposits	107	371 & 372	..	36,70,20,338	16,96,20,052	46,30,68,497	13,12,85,226	4,39,54,099
Other Accounts	102A & 107	364 & 371 & 372	5,499	1,53,64,202	40,91,57,945	1,01,28,619	1,66,20,676	3,14,584
Advances . . . . .	..	..	..	89,97,382	2,02,71,723	68,92,011	1,05,89,724	63,73,004
Suspense . . . . .	..	..	..	91,60,668	1,43,17,916	53,96,396	42,39,669	2,19,425
Miscellaneous . . . . .	..	..	..	..	..	..	..	..
TOTAL			5,499	59,92,68,849	74,99,17,478	51,59,46,825	48,28,99,295	7,27,80,219
R.—Loans and Advances by Provincial Governments.	115	375 to 377	..	7,05,09,686	11,66,46,884	2,58,73,908	3,91,34,165	2,45,35,969
S.—Remittances—								
Adjusting Account between Central and Provincial Governments.	..	..	..	18,77,993	57,08,946	..	..	..
Adjusting Account with Railways . . . . .	..	..	..	..	6,42,464	..	..	37,17,621
Inter-Provincial Suspense Account . . . . .	..	..	..	4,43,550	..	..	..	1,12,608
Other Local Remittances . . . . .	..	..	..	4,37,490	35,81,205	5,57,314	61,29,061	..
TOTAL			..	27,59,033	99,32,615	5,57,314	61,29,061	38,29,629
Total Provincial Disbursements			56,70,809	1,56,35,43,498	1,85,59,91,169	1,09,07,44,632	1,92,38,661	48,07,20,570
Closing Balances, 31st March 1950	107&114	371&390	73,92,746	—2,50,40,464	—16,34,931	11,09,30,089	2,46,26,227	8,96,48,918
GRAND TOTAL			1,30,63,555	1,53,85,03,034	1,85,43,56,238	1,20,16,74,721	1,61,70,12,843	57,03,69,488

No.7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS

RECEIPTS	Details of Subsidiary Accounts		Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	No. of Account	Page					
			Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Receipts</i>							
Brought forward from page 32 .			27,97,04,801	21,55,32,051	12,68,52,466	18,84,98,218	4,48,87,45,321
			2,00,69,827	2,09,79,408	16,26,125	13,13,632	20,65,72,247
P.—Deposits and Advances—concl'd.							
Dangs District Reserve Fund	104	367	..	..	..	..	25,22,083
Zamindari Abolition Fund	104	367	..	..	..	..	17,30,29,687
Special Development Fund	104	367	..	..	..	..	13,975
Magh Mela Fund (U. P.)	104	367	..	..	..	..	4,28,063
Nazul Fund (Lucknow)	104	367	..	..	..	..	4,97,173
Debt Redemption and Avoidance Fund.	104	367	..	..	..	..	32,21,807
Special Reserve Fund—Electricity	104	367	..	..	..	..	17,37,456
Provincial Road Fund	104	367	..	..	..	..	1,05,12,910
Sugar Cane Cess Fund	104	367	..	..	..	..	97,51,702
Fund for village reconstruction and Harijan uplift.	104	367	..	..	..	..	10,09,240
General Police Fund	104	368	21	..	..	..	21
Pension Equalisation Fund	104	368	56,340	..	..	..	56,340
Land Revenue Equalisation Fund	104	368	..	..	..	..	..
Deposits of Local Funds	105	370	5,13,98,814	2,89,89,363	1,79,86,372	1,03,68,081	52,00,20,122
Civil Deposits	107	372	4,39,29,573	2,34,41,329	4,65,54,895	2,24,19,402	1,38,65,82,626
Other Accounts	102A and 107	364 and 372	39,44,543	5,29,96,784	6,10,864	4,75,08,074	53,40,43,596
Advances . . . . .	..	..	53,10,200	83,56,442	51,51,036	55,43,239	5,66,90,772
Suspense . . . . .	..	..	37,45,284	1,18,26,036	7,74,686	18,91,090	26,71,55,493
Miscellaneous . . . . .	..	..	..	17,65,419	11,87,400	..	46,89,975
TOTAL			12,84,54,602	14,83,34,781	7,38,91,378	8,90,43,518	3,17,8535,297
R.—Loans and Advances by Provincial Governments.	110	378 to 379	18,87,059	1,63,94,100	6,80,592	1,15,10,487	15,79,67,145
S.—Remittances—							
Adjusting Account between Central and Provincial Governments.	..	..	..	10,07,101	5,86,943	86,06,892	6,07,58,785
Adjusting Account with Railways . . . . .	..	..	..	..	..	..	46,95,027
Inter-Provincial Suspense Account . . . . .	..	..	..	3,02,595	15,502	48,478	11,86,563
Other Local Remittances . . . . .	..	..	..	..	..	15,42,703	28,16,137
TOTAL . . . . .			..	13,09,696	6,02,445	1,01,98,073	6,94,56,512
Total Provincial Receipts			41,00,46,462	38,15,70,628	20,20,26,881	29,92,50,296	7,89,47,04,275
Opening Balance, 1st April 1949	114	390	—19,58,575	3,83,66,456	2,22,15,874	2,13,83,582	17,31,77,208
GRAND TOTAL			40,80,87,887	41,99,37,084	22,42,42,755	32,06,33,878	8,06,78,81,483

and the GOVERNMENT of COORG for the year ended 31st March 1950—*concl'd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	TOTAL
	No. of Account	Page					
			Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Disbursements</i>							
Brought forward from page 33	..	..	27,31,47,127	20,64,61,539	11,99,83,529	18,80,10,449	4,55,59,32,909
	..	..	65,000	60,71,670	17,47,867	9,216	5,68,41,250
P.—Deposits and Advances—<i>concl'd.</i>							
Revenue Reserve Fund	103	365	..	..	..	..	2,30,63,633
Zamindari abolition Fund	104	367	..	..	..	..	17,72,36,249
Hospital Fund	104	367	..	..	..	..	3,657
Special Development Fund	104	367	..	..	..	..	18,69,945
Magh Mela Fund (U. P.)	104	367	..	..	..	..	2,61,324
Nazul Fund (Lucknow)	104	367	..	..	..	..	2,21,259
Fund for encouragement of Hindustani Literature.			..	..	..	..	23,950
Fund for Village Reconstruction and Harijan uplift.	104	367	..	..	..	..	58,10,686
Sugarcane Cess Fund	104	367	..	..	..	..	78,770
Debt Redemption and Avoidance Fund	104	367	..	..	..	..	44,65,053
Pension Equalisation Fund	104	368	27,000	..	..	..	27,000
Sugar-cane Compensation Fund	104	367	..	..	..	..	2,471
Supply Scheme Stabilization Fund	104	367	..	..	..	..	3,00,00,000
Fund for Development of Rural Water Supply.	104	367	..	..	..	..	40,20,095
Fund for Development of Rural Water Supply and Drainage Scheme.	104	368	..	..	..	4,80,495	4,80,495
Depreciation Reserve Fund—Electricity	104	367 & 368	..	..	..	..	62,82,725
Special Reserve Fund—Electricity	104	367	..	..	..	..	17,74,843
Deposits of Depreciation Reserve of Government Commercial Concerns.	104	367 & 368	..	..	..	..	15,97,983
Provincial Road Fund	104	368	..	..	..	..	40,86,599
General Police Fund	104	368	21	..	..	..	21
Deposits of Local Funds	105	370	4,36,32,930	2,94,35,961	1,89,39,503	1,11,00,223	50,11,82,388
Civil Deposits	107	372	3,29,89,980	2,41,59,840	4,82,54,741	2,15,99,896	1,30,19,52,669
Other Accounts	102-A & 107	364 & 372	39,51,376	6,44,88,730	7,91,690	5,15,71,520	57,23,94,841
Advances	..	..	58,83,486	73,96,208	35,94,237	51,14,010	7,51,11,785
Suspense	..	..	5,18,09,360	1,02,90,315	23,63,948	23,16,167	10,01,13,864
Miscellaneous	..	..	..	..	..	..	..
TOTAL			13,83,59,153	14,18,42,724	7,56,91,986	9,21,91,527	2,86,89,03,555
R.—Loans and Advances by Provincial Governments.	110	378 to 379	1,01,78,709	4,80,66,485	23,89,324	1,36,03,253	35,09,38,383
S.—Remittances—							
Adjusting Account between Central and Provincial Government.	..	..	2,38,778	..	..	..	78,25,717
Adjusting Account with Railways	..	..	1,783	23,391	1,46,762	12,877	45,44,898
Inter-Provincial Suspense Account	..	..	2,47,801	..	..	..	8,03,359
Other Local Remittances	..	..	44,41,804	13,75,825	56,81,141	..	2,22,04,440
TOTAL			49,30,166	13,99,216	58,27,905	12,877	3,53,78,414
Total Provincial Disbursements			42,66,15,155	39,77,69,964	20,38,92,742	29,38,18,106	7,81,11,53,261
Closing Balance, 31st March 1950	114	390	—1,85,27,268	2,21,67,120	2,03,50,013	2,68,15,772	25,67,28,222
GRAND TOTAL			40,80,87,887	41,99,37,084	22,42,42,755	32,06,33,878	8,06,78,81,483

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

Revenue Rs. 5,26,77,94,637

Expenditure	}	Within the Revenue Account	Rs. 37,78,80,213
		Outside the Revenue Account	Rs. 1,68,44,986

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.	41	..	..
"	8-A	Detailed Statement of Assignments, etc. .	41	..	..
Customs	9	Receipts	47	1,26,61,66,616	..
"	9-A	Expenditure	49	..	4,27,58,541
Central Excise Duties	10	Receipts	52	67,90,35,767	..
" "	10-A	Expenditure	53	..	3,87,67,973
Corporation Tax	11	Receipts	57	37,16,34,015	..
" "	11-A	Expenditure	58	..	46,81,102
Taxes on Income other than Corporation Tax	12	Receipts	61	1,25,61,37,568	..
" " "	12-A	Expenditure	62	..	1,64,69,491
Opium	14	Receipts	65	1,23,73,608	..
"	14-A	Expenditure	65	..	1,27,32,755
Land Revenue	15	Receipts	66	29,30,44,399	..
"	15-A	Expenditure	67	..	6,90,53,843
Provincial Excise	16	Receipts	68	29,79,47,404	..
"	16-A	Expenditure	69	..	3,51,87,343
Stamps	17	Receipts	71	18,96,34,716	..
"	17-A	Expenditure	72	..	1,91,00,686
Forest	18	Receipts	74	13,74,32,898	..
"	18-A	Expenditure	75	..	6,72,58,442
Registration	19	Receipts	76	2,81,07,702	..
"	19-A	Expenditure	76	..	1,14,96,229
Motor Vehicles Acts	20	Receipts	77	6,25,59,712	..
" " "	20-A	Expenditure	78	..	2,50,25,696
Other Taxes and Duties	21	Receipts	81	67,37,20,232	..
" " "	21-A	Expenditure	83	..	3,53,48,112
		TOTAL .		5,26,77,94,637	37,78,80,213
		Total Expenditure within the Revenue Account			37,78,80,213
		Capital Expenditure outside the Revenue Account—			
Payment of compensation to land-holders etc. on the abolition of Zamindari system	15-B	Expenditure	67	..	1,32,16,076
Capital Outlay on Security Printing Press	17-B	Expenditure	73	..	15,53,491
Capital outlay on Forest	18-B	Expenditure	75	..	20,75,419
		Total Expenditure outside the Revenue Account.			1,68,44,986

SECTIONS A AND AA—PRINCIPAL REVENUE HEADS AND DIRECT DEMANDS ON REVENUE

Section A deals with the principal sources of Central and Provincial 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 Provincial heads thereafter.

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.

Statement of Principal Sources of Ordinary Revenue.

This statement brings out the net revenue for the whole of the Indian Dominion 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 Central Excise figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each Province does not represent the collections from the people of that Province only. Customs Revenue is collected mainly in seaport towns, while Central Excise Duties are collected in the Provinces 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	Central Excise Duties	Corporation Tax	Taxes on Income other than Corporation Tax	Land Revenue	Provincial Excise	Stamps	Forest
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General(a) . . . . .	..	..	23,91,368	4,87,49,225	51,04,359	1,07,02,626	36,74,849	77,36,886
Coorg . . . . .	..	..	15,099	2,81,409	4,02,566	8,08,260	1,46,530	24,24,464
Madras . . . . .	..	..	2,58,18,274	12,21,35,839	5,55,13,692	58,81,920	4,32,70,796	1,69,59,947
Bombay . . . . .	..	..	12,03,80,379	61,66,53,507	5,58,68,193	4,10,63,833	4,89,75,830	3,27,53,842
West Bengal . . . . .	..	..	19,60,47,682	28,62,66,743	1,77,86,293	6,14,21,288	2,66,34,215	60,66,774
Uttar Pradesh . . . . .	..	..	1,50,94,642	8,38,68,880	6,62,35,956	5,95,92,111	2,26,71,243	2,75,06,933
Punjab . . . . .	..	..	22,31,583	1,71,40,999	1,76,42,183	2,31,55,499	46,11,194	41,63,241
Bihar . . . . .	..	..	20,91,575	3,21,57,093	1,42,39,042	4,99,43,478	2,40,09,134	54,90,769
Madhya Pradesh . . . . .	..	..	12,11,241	1,58,65,142	3,33,06,226	1,84,18,245	84,18,012	2,06,07,525
Assam . . . . .	..	..	61,78,690	2,72,80,937	1,71,38,267	87,71,409	17,53,368	65,12,061
Orissa . . . . .	..	..	1,73,482	57,37,794	98,07,622	1,81,88,735	54,69,545	73,10,626
Total . . . . .	..	..	37,16,34,015	1,25,61,37,568	29,30,44,399	29,79,47,404	18,96,34,716	13,74,32,898
Customs	1,26,61,66,616	..	..	..	..	..	..	..
Central Excise Duties . . . . .	..	67,90,35,767	..	..	..	..	..	..
Total Revenue	1,26,61,66,616	67,90,35,767	37,16,34,015	1,25,61,37,568	29,30,44,399	29,79,47,404	18,96,34,716	13,74,32,898
Revenue per 1,000 Square Miles	1,90.87	10,22.644	5,59.689	18,91.773	4,41.332	4,48.716	2,85.594	2,06.977
Revenue per 1,000 of Population	5,002.2	2,682.6	1,408.2	4,962.6	1,157.7	1,177.09	749.2	542.9

(a) This comprises Ajmer, Andaman and Nicobar Islands, Delhi and Panth Piploda.

No. 8-A—DETAILED STATEMENT of ASSIGNMENTS,

	India General	Coorg	Madras	Bombay	West Bengal	Uttar Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Compensations under Land Revenue, Provincial Excise and Motor Vehicles Acts, vide Account Nos. 15A, 16A and 20A.	8,83,347	60,000	1,06,55,893	10,90,038	6,37,295	4,06,191
Allowances to District and Village Officers, vide Account No. 15A.	(a) 16,194	18,559	(b) 2,41,55,085	(b) 1,30,52,378	..	..
Total	8,99,541	78,559	3,48,10,978	1,41,42,416	6,37,295	4,06,191

(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."

REVENUE for the year ended 31st March 1950.

Registration	Receipts under Motor Vehicles Act	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.
1,88,995	14,94,956	15,38,066	8,15,81,330	8,99,541	8,06,81,789	6	2,226	..	..
20,427	3,47,089	42,026	44,87,570	78,559	44,09,311	2	170	22,04,656	25,937
95,46,961	3,00,73,303	18,09,88,638	49,01,89,370	3,48,10,976	45,53,78,392	126	54,952	36,14,114	8,287
28,83,732	1,27,97,498	20,87,26,593	1,14,01,03,407	1,41,42,416	1,12,59,60,991	76	24,634	1,48,15,276	45,708
38,99,722	46,16,693	8,53,99,819	68,79,39,230	6,37,295	68,73,01,935	29	23,474	2,37,00,067	29,279
22,97,731	52,82,590	9,57,38,113	37,81,98,199	4,06,191	37,77,92,008	106	60,164	35,64,075	6,279
6,25,194	15,10,711	1,89,93,750	9,00,74,354	1,44,761	8,99,29,593	37	12,671	24,30,530	7,154
60,85,982	3,21,247	4,34,38,626	17,67,76,880	11,97,530	17,55,79,350	70	39,254	25,08,277	4,473
18,77,206	35,27,627	2,50,28,714	12,81,53,938	47,31,975	12,34,27,963	99	17,912	12,46,747	6,891
2,56,237	17,85,238	74,19,053	7,70,95,250	1,91,926	7,69,03,324	81	8,593	9,49,424	8,949
7,15,514	8,02,760	74,06,834	5,56,12,812	7,77,894	5,48,34,918	32	9,171	17,13,591	5,979
2,81,07,792	6,25,59,712	67,37,20,232	3,31,02,18,644	5,80,19,066	3,25,21,99,580	664	2,63,121	48,97,891	12,648
..	..	..	1,26,01,66,616	2,63,08,617	1,23,98,57,999	..	..	..	..
..	..	..	67,90,35,767	86,54,600	67,03,81,167	..	..	..	..
2,81,07,792	6,25,59,712	67,37,20,232	5,25,54,21,029	9,29,52,283	5,16,24,38,746	664	2,63,121	77,74,767	20,395
42,331	94,216	10,14,639	..	..	77,74,757	..	..	..	..
111.94	247.2	2861.6	..	..	20,395.1	..	..	..	..

COMPENSATIONS etc., included in Account No. 8.

Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,44,761	11,97,530	66,672	1,89,257	2,45,495	1,55,76,479
..	..	(b) 46,65,303	(b) 2,669	(b) 5,32,399	4,24,42,587
1,44,761	11,97,530	47,31,975	1,91,926	7,77,894	5,80,19,066

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 two distinct sub-heads in the accounts, 'Sea Customs' and 'Land Customs'. The latter class consists 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 the Provinces of the Dominion of India and forms but a comparatively small fraction of the total revenue. 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 'Provincial 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 363.

3. Export duties on 'coffee', 'other 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 1949-50 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 the complete schedule of tariff duties levied during 1949-50, see Schedules I and II to the Indian Tariff Act, 1934, as amended by the Indian Finance Act, 1949.

5. The share of net proceeds of Export Duties assigned to Provinces has been shown as reduction of revenue of the Central Government in Account No. 9.

EXPENDITURE

6. The expenditure incurred is on account of establishments engaged in the collection of revenue and compensations and assignments paid to certain States. In Madras, Calcutta and Bombay, besides the Customs staff proper at the Chief Ports, there is a combined Central Excise and Customs establishment outside those ports whose entire cost is first debited to 'Central Excise' but ultimately the Customs portion is debited to 'Customs' and credited to 'Central Excise'. Similarly the expenditure incurred for land customs work in Central Excise Collectorate Delhi, Calcutta and Shillong is also initially booked under the Major Head "2—Central Excise Duties" and subsequently transferred to "1—Customs" by credit to the former head.

No. 9—ACCOUNT of CUSTOMS REVENUE for the year ended 31st March 1950.

	Gross Receipts					Refunds and Drawbacks	Net Receipts
	Madras	Bombay	West Bengal	Other areas	Total Gross Receipts		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT							
SEA CUSTOMS							
IMPORTS							
<i>I—Revenue Duties</i>							
Ale, beer, porter, cider and other fermented liquors	1,73,316	10,09,625	5,72,788	..	17,55,729	4,130	17,51,599
Spirits and liquors	24,19,617	68,45,517	60,80,432	..	1,53,45,566	4,18,528	1,49,27,038
Wines	74,025	1,03,638	1,52,575	..	3,30,238	4,861	3,25,377
Spices	5,84,168	21,74,900	15,54,281	..	43,13,349	39,732	42,73,617
Tobacco	1,72,27,275	50,94,161	2,66,02,662	15	4,89,24,113	96,133	4,88,27,980
Kerosene oil	1,08,06,325	1,57,71,151	1,26,90,161	..	3,92,67,637	1,26,117	3,91,41,520
Motor spirit	3,42,41,872	6,61,42,903	3,97,61,117	..	14,01,45,892	41,90,482	13,59,55,410
Oil, batching, fuel and lubricating	31,98,904	94,07,584	45,84,326	..	1,71,90,814	2,92,477	1,68,98,337
A Cotton—Raw	28,18,642	4,18,55,642	18,81,419	..	4,65,55,703	4,34,959	4,61,20,744
Boots and shoes	2,765	90,472	30,914	..	1,24,151	25	1,24,126
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof .	71,46,093	3,23,52,207	1,29,13,191	47	5,24,11,538	7,67,507	5,16,44,031
Electric lighting bulbs	5,24,300	22,91,944	16,38,342	19	44,54,605	20,918	44,33,687
Wireless reception instruments and apparatus	12,83,506	25,79,714	24,42,699	55	63,05,974	29,556	62,76,418
Dyes derived from coal-tar and coal-tar derivatives	2,02,628	75,60,435	1,69,649	..	79,32,712	31,121	79,01,591
Machinery	1,03,69,552	2,91,99,601	2,13,41,660	299	6,09,11,112	9,35,405	5,99,75,707
Iron and steel	43,38,515	94,75,819	85,07,589	1	2,23,81,924	2,56,589	2,21,25,335
Gold bullion and coin and sheets and plates not further manufactured	490	39,655	..	3,033	43,178	12,805	30,373
Silver bullion, coin, sheets, plates and other manufactures	23,573	2,35,653	1,773	316	2,61,315	10,343	2,50,972
Carried over	9,54,35,566	23,22,30,621	14,09,85,578	3,785	46,86,55,550	76,71,688	46,09,83,862

A and AA.—Principal Revenue Heads, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

No. 9—ACCOUNT OF CUSTOMS REVENUE for the year ended 31st March 1950—*contd.*

	Gross Receipts				Total Gross Receipts	Refunds and Drawbacks	Net Receipts
	Madras	Bombay	West Bengal	Other areas			
	Rs.	Rs.	Rs.	Rs.			
Brought forward	9,54,35,566	23,22,30,621	14,09,85,578	3,785	46,86,55,550	76,71,688	46,09,83,862
Sea Customs— <i>contd.</i>							
Importers— <i>contd.</i>							
I—Revenue Duties— <i>concl.</i>							
Tin, block	..	2,25,122	13,17,043	..	15,42,165	4,113	15,38,052
Metals, other than iron and steel, silver and block tin	6,23,101	29,60,628	22,80,564	2	58,64,295	4,84,560	53,79,735
Railway plant and rolling stock	21,74,107	42,74,648	36,68,117	..	1,01,16,872	39,048	1,00,77,824
Wood pulp, paper and stationery	27,65,311	91,19,640	63,80,757	2,674	1,82,68,382	1,58,306	1,81,10,076
Artificial silk, yarn and thread	10,83,535	3,25,77,527	85,09,755	512	4,21,71,329	62,656	4,21,08,673
Yarn and textile fabrics, others	23,14,931	2,54,81,179	57,92,247	396	3,35,88,753	2,39,368	3,33,49,385
Cinematograph films	4,42,806	43,17,060	4,62,619	91	52,22,576	55,049	51,67,527
Portland cement excluding white Portland cement	85,634	13,88,142	29,02,204	..	43,75,980	71,315	43,04,665
Pneumatic rubber tyres and tubes	4,316	4,18,377	1,72,320	5	5,95,018	302	5,94,656
Toys, games and sports goods	1,25,763	8,54,612	2,87,762	304	12,68,441	11,874	12,56,567
Betelnuts	73,52,118	1,15,08,033	2,10,33,684	..	3,98,93,835	1,52,380	3,97,41,455
All other articles	3,28,38,794	16,13,95,779	9,09,76,769	9,47,259	28,61,58,601	64,09,099	27,97,49,502
Total I—Revenue Duties	14,52,45,982	48,67,51,368	28,47,69,419	(a) 9,55,028	91,77,21,797	1,53,59,818	90,23,61,979
II—Protective Duties							
Heavy chemicals	1,27,785	2,44,219	30,401	..	4,02,405	26,028	3,76,377
Iron and steel	46,452	5,28,678	8,76,203	..	14,51,333	76,473	13,74,860
Metal other than iron and steel	5,08,730	45,41,039	30,25,354	..	80,75,123	1,65,382	79,09,741

Raw Silk	1,75,730	6,67,668	20,40,061	..	28,83,459	89,441	27,94,018
Silk yarn and thread	..	24,287	233	..	24,520	19	24,501
Cycles (other than motor cycles) and parts thereof	28,81,224	1,35,87,482	59,15,263	..	2,23,83,969	58,358	2,23,25,611
Hurricane Lanterns	57,272	2,69,652	4,43,086	..	7,70,010	1,313	7,68,697
Coated abrasives	45,346	3,08,448	1,26,357	..	4,80,151	301	4,79,757
Preserved fruits and fruit products	1,15,401	2,13,059	2,44,983	..	5,73,443	11,941	5,61,502
Cocoa and Chocolate other than confectionary	61,304	91,759	58,296	..	2,11,359	4,293	2,07,066
Silk fabrics	19,714	25,88,860	2,93,176	..	29,01,750	15,263	28,86,487
Machinery	14,07,364	18,83,860	18,31,758	..	51,22,982	36,953	50,86,029
Batteries for motor Vehicles, etc.	3,86,190	13,29,366	4,08,070	..	21,23,626	3,696	21,19,930
Artificial silk fabrics	5,13,657	1,54,06,018	15,14,885	..	1,74,34,560	1,13,840	1,73,20,720
Fabrics of artificial silk mixed with other materials	38,672	38,979	94,445	..	1,72,096	12,560	1,59,536
Other textile manufactures	2,587	4,76,163	26,348	..	5,05,098	708	5,04,390
Sewing machines and parts thereof	4,06,218	13,49,540	11,46,658	..	29,02,416	34,585	28,67,831
All other articles	8,64,311	21,74,317	37,94,787	..	68,33,415	45,970	67,87,445
Total II—Protective Duties	76,57,957	4,57,23,394	2,18,70,364	..	7,52,51,715	6,97,217	7,45,54,498
III—Duties on American Disposals	..	..	..	(b) 99,67,309	99,67,309	..	99,67,309
American Disposals	..	..	..	..	..	..	..
TOTAL IMPORTS	15,29,03,939	53,24,74,762	30,66,39,783	1,09,22,337	1,00,29,40,821	1,60,57,035	98,68,83,786
Exports	..	..	..	..	..	..	..
Jute—	..	..	..	..	..	..	..
(i) Raw	2,16,633	1,27,97,750	1,27,97,750	..	1,30,14,383	8,92,071	1,21,22,312
(ii) Manufactured	2,26,933	75,783	8,73,64,044	..	8,76,66,760	28,18,855	8,48,47,905
Rice	321	1,884	495	..	2,700	..	2,700
Other Agricultural Produce	13,02,702	9,49,297	3,48,037	..	26,00,036	50,956	25,49,080
Coffee	..	588	9	..	597	..	597
Tea	1,47,98,815	3,37,015	9,48,25,781	..	10,99,61,611	4,84,929	10,94,76,682
Cotton cloth	5,11,653	30,38,717	29,461	..	35,79,831	6,06,728	29,73,103
Carried over	1,70,57,057	44,03,284	19,53,65,577	..	21,68,25,918	48,53,539	21,19,72,379
	15,29,03,939	53,24,74,762	30,66,39,783	1,09,22,337	1,00,29,40,821	1,60,57,035	98,68,83,786

(b) Adjusted in the books of the Accountant General Food, Rehabilitation and Supply.

(c) Represents receipts in India General.

No. 9—ACCOUNT of CUSTOMS REVENUE for the year ended 31st March 1950—concl'd.

	Gross Receipts					Refunds and Drawbacks	Net Receipts
	Madras	Bombay	West Bengal	Other areas	Total Gross Receipts		
	Rs.	Rs.	Rs.	Rs.	Rs.		
Brought forward	15,29,03,939	53,24,74,762	30,66,39,783	1,09,22,337	1,00,29,40,821	1,60,57,035	98,68,83,786
Sea Customs—concl'd. Exports—concl'd.	1,70,57,057	44,03,284	19,53,65,577	..	21,68,25,918	48,53,539	21,19,72,379
Raw Cotton . . . . .	..	2,17,63,000	2,22,961	..	2,19,85,961	2,20,412	2,17,65,549
Manganese Ore	70,12,157	5,42,119	9,20,368	..	84,74,644	2,16,889	82,57,755
Oil seeds . . . . .	..	4,64,250	40,794	..	5,05,044	1,08,738	3,96,306
Vegetable oils	100	21,105	..	..	21,205	1,35,877	—1,14,672
Mica	3,42,965	238	7,42,412	..	10,85,615	15,346	10,70,269
Cigarettes, Cigars and Cheroots	18,503	14,96,711	2,22,771	..	17,37,985	56,997	16,80,988
Iron and steel . . . . .	..	52	92,140	..	92,192	..	92,192
Iron and Steel other than sheets	1,350	2,71,461	53,900	..	3,26,711	208	3,26,503
Black pepper	39,37,295	23,95,355	1,01,322	..	64,33,972	30,000	64,03,972
TOTAL EXPORTS	2,83,69,427	3,13,57,575	19,77,62,245	..	25,74,89,247	56,38,006	25,18,51,241
MISCELLANEOUS	17,82,118	52,99,902	60,90,077	(a) 73,704	1,32,45,801	22,90,251	1,09,55,550
TOTAL SEA CUSTOMS	18,30,55,484	56,91,32,239	51,04,92,105	1,09,96,041	1,27,36,75,869	2,39,85,292	1,24,96,90,577
Land Customs							
Western Pakistan Frontier . . . . .	..	18,796	..	(b) 50,22,356	50,41,152	1,20,348	49,20,804
Eastern Pakistan Frontier . . . . .	..	..	53,43,022	(c) 13,49,862	66,92,884	3,67,293	63,25,591
Portuguese India . . . . .	..	38,50,281	..	..	38,50,281	3,41,549	35,08,732
Other Frontiers	7,52,674	..	..	(d) 74,69,416	82,22,090	61,593	81,60,497
TOTAL LAND CUSTOMS	7,52,674	38,69,077	53,43,022	1,38,41,634	2,38,06,407	8,90,783	2,29,15,624
GROSS RECEIPTS	18,38,08,158	57,30,01,316	51,58,35,127	2,48,37,675	1,29,74,82,276		
Refunds and Drawbacks	37,54,347	1,02,86,071	1,05,29,055	(e) 3,06,602		2,48,76,075	
Net Receipts	18,00,53,811	56,27,15,245	50,53,06,072	2,45,31,073		1,27,26,06,201	

<i>Deduct</i> —Share of net proceeds of Export Duties assigned to Provinces . . . .		..	..	(f) 1,93,66,679	..	1,93,66,679
<i>Deduct</i> —Share of Customs Revenue paid to the Travancore and Cochin Governments.		64,39,585	..	..	..	64,39,585
TOTAL RECEIPTS OF THE CENTRAL GOVERNMENT UNDER CUSTOMS .		17,36,14,226	56,27,15,245	48,59,39,393	2,45,31,073	1,24,67,99,937
	Provincial Governments	Government of West Bengal	Government of Bihar	Government of Assam	Government of Orissa	Total
		Rs.	Rs.	Rs.	Rs.	Rs.
	Share of net proceeds of Export Duties assigned to Provinces.	82,44,239	46,01,575	58,08,184	7,12,681	1,93,66,679

(a) Represents receipts in India General Rs. 73,417, and Orissa Rs. 287.

(b) Represents receipts in India General.

(c) Represents receipts in Assam Rs. 3,05,545 and Bihar Rs. 10,44,317.

(d) Represents receipts in Uttar Pradesh Rs. 43,891 and Punjab Rs. 74,25,525.

(e) Represents refunds in India General Rs. 1,28,470, Punjab Rs. 61,593, Bihar Rs. 1,753 and Assam Rs. 1,14,786.

(f) Includes shares assigned to Bihar, Assam and Orissa also.

No. 9-A—ACCOUNT of EXPENDITURE connected with the COLLECTION of CUSTOMS REVENUE for the year ended 31st March 1950.

	India General	Madras	Bombay	West Bengal — Calcutta	Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT						
Expenditure at the Major Ports of Madras, Bombay and Calcutta						
Pay of Officers . . . . .	..	61,579	1,62,453	1,15,540	..	3,39,572
Pay of Establishment . . . . .	..	4,47,327	21,47,963	18,70,574	..	44,65,864
Allowances, Honoraria, etc, including overtime and holiday allowance . . . . .	..	3,96,818	22,63,523	17,01,279	..	43,61,620
Contingencies . . . . .	..	53,349	2,82,301	1,91,439	..	5,27,089
<i>Deduct—</i>						
Contributions, Recoveries, etc. . . . .	..	3,515	1,43,347	1,30,236	..	2,77,098
	..	9,55,558	47,12,893	37,48,596	..	94,17,047
Charges at Other Ports . . . . .	..	18,95,609	5,41,000	..	..	24,36,609
Indian Customs Service—						
Pay of Officers . . . . .	..	52,301	1,19,609	93,963	..	2,65,873
Allowances, Honoraria, etc. . . . .	..	8,697	24,877	25,030	..	58,604
Grants-in-aid, Contributions, etc. . . . .	..	300	..	800	..	1,100
	..	61,298	1,44,486	1,19,793	..	3,25,577
Total Indian Customs Service . . . . .	..	..	..	..	..	..
Cost of collection of Customs duty on articles of Inward Foreign Letters and Parcels	3,16,367	..	..	..	..	3,16,367
Land Customs charges	22,49,317	..	13,92,000	..	1,83,428	38,24,745

No. 10—ACCOUNT OF RECEIPTS UNDER CENTRAL EXCISE DUTIES for the year ended 31st March 1950.

	India General	Madras	Bombay	West Bengal	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
Gross Receipts											
Excise duty on Motor Spirit	11,36,414	..	..	2,00,097	22,08,577	..	59,336	..	1,31,25,000	..	1,77,29,424
Excise duty on Kerosene . . . . .	..	..	..	516	..	..	394	..	22,43,522	..	22,44,432
Excise duty on Sugar—											
Sugar other than Khandasari and Palmyra	32,519	45,42,080	72,17,535	4,78,767	4,40,45,522	23,55,336	1,39,25,158	..	..	21,14,523	7,28,11,390
Khandasari Sugar . . . . .	..	..	43	..	2,17,641	87,449	32,918	..	..	..	3,38,051
Palmyra Sugar . . . . .	..	..	..	..	..	..	3,589	..	..	..	3,589
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1946.	2,348	977	32,723	983	19,915	60	1,07,763	35	27	51	1,65,880
Excise duty on Matches—											
Excise duty on Matches (including sale proceeds of banderoils).	19,351	2,79,07,879	1,66,33,856	1,32,09,644	1,21,78,429	36	5,219	96,733	55,99,172	64,400	7,57,14,719
License fees, fines, etc. . . . .	..	..	..	..	..	..	11,012	..	..	..	11,012
Excise duty on Steel Ingots . . . . .	..	..	20,280	11,91,131	27,453	..	39,92,155	..	..	..	52,30,999
Excise duty on Tyres . . . . .	..	..	1,63,35,350	1,93,39,310	..	..	..	..	..	..	3,56,74,660
Excise duty on Coal and Coke . . . . .	..	..	..	37,09,775	..	..	94,95,818	..	..	..	1,32,05,593
Excise duty on Tobacco	9,10,848	4,43,99,880	5,13,96,470	12,54,24,227	2,13,47,825	22,38,064	1,66,59,510	1,76,65,443	1,42,063	21,36,319	28,23,29,599
Excise duty on Vegetable Products	17,17,799	12,27,626	1,16,03,130	29,09,781	39,38,208	1,33,289	4,41,000	9,39,489	..	..	2,28,10,322
Excise duty on Betelnuts . . . . .	..	334	..	..	..	..	..	..	2,268	..	2,602
Excise duty on Tea . . . . .	..	42,43,288	..	1,53,20,541	1,99,135	3,60,721	36,134	..	52,67,530	..	2,54,33,359
Excise duty on Coffee . . . . .	..	50,37,712	..	..	..	..	40	3,311	104	..	50,41,167
Excise duty on Cloth	25,31,060	24,21,200	10,68,90,281	39,31,282	57,92,010	2,57,407	46,461	13,02,778	..	6,633	12,31,78,112
Miscellaneous	92,160	13,43,343	6,33,590	5,97,434	3,00,783	61,351	94,660	76,609	1,04,458	77,843	33,82,231
Total Gross Receipts	64,43,497	9,11,24,229	21,06,63,238	18,63,18,488	9,12,75,498	84,99,713	4,49,10,167	2,00,84,398	2,64,84,144	24,99,769	68,62,98,141

No. 10—ACCOUNT OF RECEIPTS UNDER CENTRAL EXCISE DUTIES for the year ended 31st March 1950—concl'd.

	India General	Madras	Bombay	West Bengal	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NET RECEIPTS											
Excise duty on Motor Spirit	11,36,414	..	..	2,00,097	32,08,570	..	59,336	..	1,31,25,000	..	1,77,20,417
Excise duty on Kerosene . . . . .	..	..	..	516	..	..	394	..	22,43,522	..	22,44,432
Excise duty on Sugar—											
Sugar other than Khandasari and Palmyra	32,519	45,35,510	72,17,515	4,78,679	4,40,44,109	28,55,336	1,39,08,706	..	..	2,14,523	7,27,86,897
Khandasari Sugar . . . . .	..	..	43	..	2,16,204	87,449	32,918	..	..	..	3,38,614
Palmyra Sugar . . . . .	..	..	..	..	..	..	3,589	..	..	..	3,589
Special Excise duty imposed by the Sugar (Temporary Excise duty) Ordinance, 1943.	..	..	..	..	..	..	—206	..	..	..	—206
Special Excise duty imposed by the Sugar (Temporary Excise duty) Ordinance, 1946.	3,346	977	32,723	983	19,915	—122	1,08,955	35	27	51	1,64,890
Excise duty on Matches—											
Excise duty on Matches (including sale proceeds of banderoles).	19,351	2,78,80,119	1,65,28,222	1,80,38,487	1,21,65,163	36	5,219	96,733	55,98,287	64,400	7,53,96,017
License fees, fines, etc.	..	..	..	..	—1,323	..	11,012	..	..	..	9,689
Excise duty on Steel Ingots . . . . .	..	..	20,280	11,91,131	27,453	..	39,91,822	..	..	..	52,80,660
Excise duty on Tyres . . . . .	..	..	1,53,27,502	1,93,39,310	..	..	..	..	..	..	3,46,66,812
Excise duty on Coal and Coke . . . . .	..	..	..	37,09,775	..	..	94,95,818	..	..	..	1,32,05,593
Excise duty on Tobacco	9,10,848	4,40,44,035	4,98,59,861	12,49,55,208	2,12,01,798	22,35,824	1,06,52,928	1,76,59,940	1,42,063	21,36,319	27,97,98,824
Excise duty on Vegetable Products	17,13,243	12,01,550	1,14,56,538	29,09,781	39,38,208	1,33,038	4,41,000	9,39,375	..	..	2,27,32,733
Excise duty on Betelnuts . . . . .	..	—5,204	—3,554	..	..	..	..	..	1,094	..	—7,664
Excise duty on Tea . . . . .	..	41,70,323	..	1,50,75,440	1,99,135	3,65,168	36,134	..	52,66,780	..	2,51,12,980
Excise duty on Coffee . . . . .	..	49,91,818	..	..	..	..	40	3,311	—664	..	49,94,505
Excise duty on cloth	25,31,060	24,16,756	10,50,77,625	39,30,865	57,92,010	2,54,906	45,401	13,02,778	..	6,633	12,13,58,084
Miscellaneous	92,160	13,34,398	6,21,511	5,96,833	2,13,380	61,351	94,560	76,607	1,03,641	77,454	32,71,895
Net Receipts from Excise Duties	64,38,941	9,05,70,282	20,61,38,246	18,54,27,095	9,10,24,822	54,92,986	4,48,85,686	2,00,78,779	2,64,79,750	24,90,380	67,90,35,767

No. 10-A—ACCOUNT OF EXPENDITURE FOR COLLECTION OF CENTRAL EXCISE DUTIES for the year ended 31st March 1950.

	India General	Madras	Bombay	West Bengal	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collectorate Charges	1,11,36,592	82,12,241	82,35,240	..	..	..	..	..	15,04,304	3,754	2,90,92,231
Payments to Indian States of Share of Match Excise duty	54,53,541	..	..	..	..	..	..	..	..	..	54,53,541
Cost of printing banderols and Central Excise Stamps and lablss.	..	..	17,50,092	..	..	..	..	..	..	..	17,50,092
Compensation paid to Provincial Governments for the suspension of Provincial measures of taxation on wholesale trade in Tobacco.	..	56,04,600	29,00,000	..	..	..	..	1,50,000	..	..	86,54,600
Commission paid to the Posts and Telegraphs Department for sale of Central Excise Revenue Stamps.	..	6,692	..	1,718	1,927	1,000	846	..	874	120	13,177
Works . . . . .	..	25,498	50,051	..	..	..	..	..	..	..	75,549
Deduct—Charges recovered from Customs Department .	22,56,153	18,56,509	19,33,000	..	..	..	..	..	1,83,423	..	62,63,190
Deduct—Other Recoveries	8,557	..	..	..	..	..	..	..	..	..	8,557
Charges in England— <i>High Commissioner—</i>	..	..	..	..	..	..	..	..	..	..	..
Leave Salaries and Deputation Pay	3,068	..	..	..	..	..	..	..	..	..	3,068
Sterling Overseas Pay	2,462	..	..	..	..	..	..	..	..	..	2,462
TOTAL EXPENDITURE FOR COLLECTION OF CENTRAL EXCISE DUTIES. (Voted)	1,43,30,953	1,19,53,522	1,10,02,383	1,718	1,927	1,000	846	1,50,000	13,21,750	3,874	3,87,67,973

(84)

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 1949-50 Super-Tax was levied at a flat rate of four annas 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 account-

ing periods ending after 31st December, 1943, the compulsory 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 "P.—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 58.

No. 11—ACCOUNT OF RECEIPTS UNDER CORPORATION TAX for the year ended 31st March 1950.

	India General	Coorg	Madras	Bombay	West Bengal	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
Corporation Tax—											
Ordinary Collections . . . . .	..	49,549	2,24,90,327	12,60,65,004	9,85,13,218	98,65,265	65,66,366	30,02,807	24,63,910	39,20,278	27,27,36,724
Miscellaneous . . . . .	..	..	9,213	..	1,25,648	..	..	..	..	..	1,34,861
Deduct—Refunds—											
Payments on account of double income-tax relief granted to companies.	..	..	1,36,233	5,715	1,14,40,495	..	..	2,710	23,08,750	44,30,596	1,83,24,499
Other Refunds . . . . .	..	27,339	1,02,70,480	91,70,727	43,27,316	9,31,607	3,57,727	13,00,550	29,460	2,10,332	2,66,25,538
Total . . . . .	..	22,210	1,20,92,827	11,68,88,562	8,28,71,055	87,33,658	62,08,639	16,99,547	1,25,700	-7,20,650	22,79,21,548
Surcharge—											
Ordinary Collections . . . . .	..	..	1,392	8,430	40,327	5,712	..	..	..	1,589	57,450
Deduct—Refunds—											
Payments on account of double income-tax relief granted to companies.	..	..	246	..	21,745	..	..	..	..	..	21,991
Other Refunds . . . . .	..	230	5,285	..	545	1,711	..	..	..	6,782	13,562
Total . . . . .	..	-230	-4,139	8,430	18,037	4,001	..	..	..	-4,193	21,897
Excess Profits Tax—											
Ordinary Collections . . . . .	..	..	24,68,576	25,23,692	6,25,22,213	17,04,294	7,74,797	84,987	..	12,12,745	6,13,11,394
Deduct— Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942.	43,75,095	..	..	..	..	..	..	..	2,238	..	43,77,333
Deduct—Refunds—											
Double Excess Profits Tax Relief . . . . .	..	..	..	..	11,68,413	..	..	..	..	..	11,68,413
Other Refunds . . . . .	..	..	15,21,288	82,56,537	95,19,404	3,67,330	2,33,868	9,374	1,04,614	3,63,528	2,03,75,943
Total	-43,75,095	..	9,67,288	-57,32,845	4,16,34,396	13,36,964	5,40,929	75,613	-1,06,852	8,49,217	3,53,89,615

No. 11-A—ACCOUNT of EXPENDITURE for COLLECTION of CORPORATION TAX for the year ended 31st March 1950.

	Coorg	Madras	Bombay	West Bengal	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Total
CENTRAL GOVERNMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection of Corporation Tax. (Voted)	388	3,65,531	15,66,386	22,65,809	2,02,828	1,07,437	32,603	33,441	1,01,679	46,81,102

IV and 4—Taxes on Income other than Corporation Tax

REVENUE

The Taxes on Income other than Corporation Tax are of five kinds:—

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

Income-tax during 1949-50 was charged on a slab system, at rates rising from nine pies to five 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. 5,000 in the case of Hindu undivided family which satisfied certain conditions at the end of previous year and Rs. 3,000 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 five 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 9(2) of the Indian Finance Act 1949, the amount of earned income relief allowed to an assessee for 1949-50 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. 25,000 per annum. The rates of Super-tax varied from two annas to nine annas in the rupee on incomes wholly earned and three annas to ten annas in the rupee on incomes wholly unearned. In the case of Co-operative Societies other than the Sanikatta Salt-owners' Society in the Bombay Province, the rate of Super-tax was two annas in the rupee on total income

in excess of Rs. 25,000. Super-tax was levied at a flat rate of two annas in the rupee on the whole of the total income of a local authority.

3. Special provisions had, however, been made for the continuance, in the assessment for the year ending 31st March 1950, of the rates of income-tax in force in the financial year 1948-49 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 49B of the Indian Income-tax Act, 1922, to have paid income-tax imposed in the Provinces of the Dominion of India. In regard to super-tax, provision had been made for the continuance of the rates in force in the financial year 1948-49 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.

4. For complete particulars regarding the rates of Income-tax and Super-tax levied during 1949-50, see Third Schedule to the Indian Finance Act, 1949.

5. The revenue from Surcharge represents arrear collections in respect of years prior to 1946-47.

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-sixty fourths of the Excess Profits Tax charged against nineteen-sixty fourths payable by a Company and that the additional amount repayable by Government is debited to "IV—Taxes on Income other than Corporation Tax" as it is a refund of a Revenue.

7. The share of net proceeds assigned to Provinces 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 but the establishment which assesses and collects taxes on income also assesses and collects corporation Tax. The charges for the entire establishment are in the first instance accounted for under this head and at the end of the year a proportionate share is transferred to the head "3—Corporation Tax—Collection of Corporation Tax" by credit to this head.

No. 12—ACCOUNT of TAXES ON INCOME other than CORPORATION TAX for the year ended 31st March 1950.

	India General	Coorg	Madras	Bombay	West Bengal	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT INCOME TAX											
(1) Ordinary Collections—											
(i) Taxes paid by companies	53,116	91,417	3,85,93,469	12,33,33,851	12,49,35,818	2,03,97,336	1,08,14,153	9,97,338	41,87,861	1,47,78,755	33,81,83,114
(ii) Other Collections	83,772	2,49,556	6,11,18,004	23,75,27,947	8,52,05,108	3,37,74,704	3,03,61,432	2,62,13,833	1,12,14,733	76,85,272	49,34,34,351
(iii) Capital Gains Tax . . . . .	..	..	25,901	19,49,132	15,83,655	2,00,172	30,836	43,702	8,21,063	..	47,14,461
(2) Deductions by Government from salaries and pensions—											
(i) Taxes in respect of Central (Federal) emoluments	1,09,01,649	76	3,56,152	9,14,613	6,80,739	5,49,473	34,39,649	2,45,869	75,304	65,673	1,72,29,197
(ii) Taxes on other emoluments	83	9,811	15,20,995	10,71,357	14,76,363	15,93,133	13,29,835	11,40,558	5,78,659	3,35,063	90,55,858
(3) Deductions from interest on Government Securities—											
Tax	3,22,214	295	60,31,816	4,05,42,535	1,77,08,476	11,63,829	36,81,781	4,09,656	2,59,267	16,297	7,01,36,165
(4) Deductions from interest on Treasury Deposit Receipts . . . . .	..	..	..	1,16,440	..	..	..	..	..	..	1,16,440
Total	1,13,60,834	3,51,155	10,76,46,336	40,54,55,875	23,15,90,159	5,77,38,647	4,96,57,087	2,90,50,956	1,71,30,877	2,28,81,060	93,28,69,566
Deduct—Refunds—											
(1) Ordinary Collections—											
(i) Taxes paid by companies . . . . .	..	44,308	35,06,029	1,98,15,737	1,18,61,344	10,56,713	11,86,826	14,771	1,96,750	39,557	3,77,22,035
(2) Deductions by Government from Salaries and pensions—											
(i) Taxes in respect of Central (Federal) emoluments . . . . .	..	..	40,699	7	20,965	9,385	57,866	50	..	51	1,29,023
(3) Payments on account of double income tax relief granted to companies . . . . .	..	..	1,66,318	6,976	1,39,66,954	..	..	3,309	28,18,602	54,09,026	2,23,71,185
(4) Other Refunds	23,037	48,150	60,35,099	4,41,51,247	65,84,001	36,75,717	60,04,667	43,83,638	13,72,253	1,71,802	7,24,49,611
Total	23,037	92,458	97,48,145	6,39,73,967	3,24,33,264	47,41,815	72,49,359	44,01,768	43,87,605	56,20,436	13,26,71,854
SUPER TAX											
(1) Deductions by Government from salaries and pensions—											
(i) Super-tax in respect of Central (Federal) emoluments	2,31,983	11	35,316	28,763	19,766	4,280	2,87,355	2,667	10,081	2,709	6,22,930
(ii) Super-tax on other emoluments . . . . .	..	251	1,12,450	1,33,216	98,329	97,278	17,885	30,900	32,946	30,842	5,53,197
(2) Other Collections	20,754	34,433	1,82,20,395	6,51,26,652	5,26,12,275	1,16,63,086	92,39,466	74,14,097	42,52,811	14,78,972	17,00,62,941
Total	2,52,737	34,695	1,83,68,160	6,52,88,631	5,27,30,370	1,17,64,644	95,44,706	74,46,764	42,95,838	15,12,523	17,12,39,068
Deduct—Refunds—											
Deductions by Government from salaries and pensions—											
(i) Super tax in respect of Central (Federal) emoluments . . . . .	..	..	..	..	122	..	20,026	..	..	..	20,148
(ii) Other Refunds . . . . .	..	24,354	10,56,214	49,62,094	14,47,613	8,48,809	17,36,368	5,68,811	7,96,118	43,016	1,14,83,397
Total . . . . .	..	24,354	10,56,214	49,62,094	14,47,735	8,48,809	17,56,394	5,68,811	7,96,118	43,016	1,15,03,545
Total carried over	1,15,90,584	2,69,088	11,52,10,187	40,18,08,445	25,04,39,530	6,39,12,667	5,01,96,640	3,15,27,141	1,62,48,992	1,87,90,191	95,99,33,256

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50

No. 12—ACCOUNT OF TAXES ON INCOME other than CORPORATION TAX for the year ended 31st March 1950—concl'd.

	India General	Coorg	Madras	Bombay	West Bengal	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,15,90,534	2,69,038	11,52,10,137	40,18,08,445	25,04,39,530	6,39,12,667	5,01,96,640	3,15,27,141	1,62,48,992	1,87,30,131	95,99,33,255
SURCHARGE											
Ordinary Collections	..	3,513	23,80,513	1,70,01,800	2,14,66,062	39,79,279	34,25,277	10,83,078	1,83,118	15,39,511	5,10,61,951
<i>Deduct</i> —Refunds—											
(i) Payments on account of double income tax relief granted to companies.	..	..	705	..	26,105	..	..	..	..	..	26,810
(ii) Other Refunds	..	2,853	8,43,979	3,55,509	31,13,328	10,32,590	12,01,331	10,22,714	2,68,232	1,05,003	79,51,039
Total	..	680	15,30,829	1,66,46,091	1,87,26,129	29,46,689	22,23,896	60,364	—85,114	14,34,508	4,30,84,052
EXCESS PROFITS TAX—											
Ordinary Collections	..	..	31,99,357	2,83,86,489	73,07,046	31,10,070	35,16,009	7,42,442	3,08,145	6,13,276	4,71,82,834
<i>Deduct</i> —Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942	14,12,426	..	..	..	..	..	..	..	..	..	14,12,426
<i>Deduct</i> —Refunds—											
Other Refunds	..	..	8,09,130	55,44,500	15,87,122	13,09,656	18,62,513	2,63,082	11,18,580	57,467	1,25,52,240
Total	—14,12,426	..	23,90,227	2,28,41,890	57,19,924	18,00,414	16,53,396	4,79,360	—8,10,435	5,55,800	3,32,18,168
COLLECTIONS FROM BURMA EMPLOYEES—											
Income Tax	7,389	..	..	..	..	..	..	..	..	..	7,389
Super Tax	459	..	..	..	..	..	..	..	..	..	459
Total	7,848	..	..	..	..	..	..	..	..	..	7,848
BUSINESS PROFITS TAX—											
Ordinary Collections	..	..	21,48,918	3,87,99,586	47,93,039	4,61,204	2,90,610	2,70,622	3,82,175	..	4,71,46,154
<i>Deduct</i> —Refunds	..	..	3,32,225	5,54,623	1,14,172	10,538	..	..	1,18,080	..	11,29,638
Total	..	..	18,16,693	3,82,44,963	46,78,867	4,50,666	2,90,610	2,70,622	2,64,095	..	4,60,16,510

Advance Payment of Tax under section 18-A of the Indian Income-tax Act, 1922—	TOTAL CENTRAL GOVERNMENT										TOTAL	
	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Government of Orissa		
Gross Collections	..	..	..	13,53,07,673	..	..	..	..	..	..	..	13,53,07,673
Deduct—Amount transferred to final revenue head on completion of regular assessment.	..	..	..	2,743	..	..	..	..	..	..	..	2,743
Miscellaneous	..	..	..	13,53,04,930	..	..	..	..	..	..	..	13,53,04,930
Receipts in England—	..	..	..	18,07,179	7,29,718	11,48,101	6,12,531	7,54,950	2,47,604	1,70,392	..	66,70,139
Secretary of State	1,17,922	..	..	..	..	..	..	..	..	..	..	(d) 1,17,922
High Commissioner	6,08,273	..	..	..	..	..	..	..	..	..	..	(d) 6,08,273
Deduct—Share of net proceeds assigned to Provinces.	..	..	8,23,32,000	8,60,54,000	5,48,88,000	8,69,06,000	2,28,70,000	7,31,84,000	2,74,44,000	1,37,22,000	..	45,74,00,000
TOTAL CENTRAL GOVERNMENT	(a) 1,09,13,151	2,81,409	3,98,03,839	52,05,99,507	22,50,06,168	-1,66,47,463	(b) 3,31,07,073 (c) -4,09,1,563	-1,15,78,858	71,68,840	..	..	76,75,62,103

Provincial Governments	TOTAL										TOTAL	
	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Government of Orissa		
Share of net proceeds assigned to Provinces	8,23,32,000	9,60,54,000	5,48,88,000	8,69,06,000	2,28,70,000	5,94,62,000	2,74,44,000	1,37,22,000	1,37,22,000	..	..	45,74,00,000
Taxes on Agricultural Income	..	..	64,27,439	1,36,36,825	..	44,05,327	..	64,35,206	5,53,172	..	..	3,14,67,969
Miscellaneous	..	..	..	..	..	4,347	..	..	..	..	..	4,347
Deduct—Refunds Receipt in England—	..	..	54,864	26,482	..	1,48,533	..	45,657	11,863	..	..	2,87,399
High Commissioner	..	..	..	..	..	..	..	..	..	..	..	548
TOTAL	8,23,32,000	9,60,54,000	6,12,60,575	10,05,16,343	2,28,70,000	6,37,23,141	2,74,44,000	2,01,12,097	1,42,63,309	..	..	48,85,75,465

Includes collections in—	Secretary of State		High Commissioner		Total converted into Rs. at £1 = Rs. 13½	
	£	Rs.	£	Rs.	£	Rs.
Posts and Telegraphs Department	10,95,843	..	29,461	5,10,734	..	..
Defence Department	65,54,971	..	14,836	1,97,814	..	..
(b) Includes receipts realised in Ajmer Merwara and Delhi.	..	..	730	9,738	..	..
(c) Includes receipts realised in Orissa.	..	..	499	6,665	..	..
Ordinary Collections	..	..	169	2,254	..	..
Total	8,844	..	45,695	7,27,195	..	..
Ditto converted into Rs. at £1 = Rs. 13½	Rs.	..	Rs.	6,09,273	..	..

No. 12-A—ACCOUNT of EXPENDITURE for COLLECTION of TAXES ON INCOME other than CORPORATION TAX for the year ended 31st March 1950.

	India General	Coorg	Madras	Bombay	West Bengal	Uttar Pradesh	Punjab	Bihar	Madhya Pradesh	Assam	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
Collection of Income-tax	63,229	16,565	30,89,664	70,88,515	34,96,161	21,80,383	18,11,508	12,41,545	8,03,498	3,07,637	2,00,97,715
Charges in England—											
<i>High Commissioner</i>											
Other charges	13,013	..	..	..	..	..	..	..	..	..	13,013
Deduct—Proportionate charges transferred to 'B—Corporation-Tax'.	..	388	3,65,531	15,66,386	22,65,809	2,02,828	1,07,437	32,603	38,441	1,01,679	46,81,102
TOTAL EXPENDITURE FOR COLLECTION OF TAXES ON INCOME OTHER THAN CORPORATION TAX—(VOTED.)	76,252	18,177	27,24,133	55,22,129	12,30,352	19,77,555	(a) 17,04,071	(b) 12,08,942	7,65,057	2,05,958	1,54,29,626
PROVINCIAL GOVERNMENTS						Government of West Bengal	Government of Uttar Pradesh	Government of Bihar	Government of Assam	Government of Orissa	TOTAL
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection of Taxes on Agricultural Income						2,77,932	2,63,467	2,80,753	42,212	1,95,501	10,39,865
Total (Voted)						2,77,932	2,63,467	2,80,753	42,212	1,95,501	10,39,865

(a) Includes expenditure in Delhi.

(b) Includes expenditure in Orissa.

[Account Nos. 13, 13A and 13B deleted]

VI and 6—Opium

REVENUE

Opium is produced under Government supervision in Uttar Pradesh and under special arrangements in the Central India, Rajputana and Gwalior States, and is bought by Government in its crude condition, at fixed rates from the cultivators in Uttar Pradesh and from the Indian States concerned. It is then made up in the Government factory at Ghazipur into two different forms: (1) for consumption known as 'excise opium' and (2) for medicinal use, known as 'medical opium'.

2. The Opium thus manufactured is disposed of by Government in the following ways—

- (a) By issue to the Excise Departments in India for local consumption under revenue regulations and by export to Aden and French Settlements in India.
- (b) By supply to the Medical Department in India for medical purposes and by export to the United Kingdom.

As regards (a), the Provincial Governments pay to the Central Government at cost for all opium sold to the Provincial Excise Departments as soon as it is delivered from the Ghazipur Factory. The value of opium so supplied is credited directly to 'VI—Opium' by debit to Provincial Governments under '8—Provincial Excise', the subsequent sale proceeds of opium in the Provincial Excise Department being credited to Provincial Governments as Provincial Excise Revenue. Before 1st April, 1937, Burma and Aden formed an integral part of India and it was decided to continue to allow them to draw their supplies of opium from India at cost price so long as they required it. The exports to other places mentioned above are allowed in accordance with long standing practice and are subject to arrangements which confine the amounts of such supplies to the quantities approved by the Governments of these territories.

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 Central India and the Rajputana 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. The receipts from the sale of this opium have been shown under a separate head in Account No. 14.

4. The factory at Ghazipur also manufactures Opium Alkaloids for sale in India and abroad. The receipts from the sale of these alkaloids in India are taken under the head "Miscellaneous" while those from the sale in foreign countries other than the United Kingdom are shown under a separate head. The receipts from the sale in the United Kingdom appear under the minor head "Receipts in England".

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 in Uttar Pradesh and from the Indian States, (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 to the Indian States in Bombay 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 Provincial Governments is based on the cost so deduced. For facility of accounting, all opium transactions are brought to account on the books of the Accountant General, Uttar Pradesh.

No. 14—ACCOUNT of OPIUM REVENUE for the year ended 31st March 1950.

	Uttar Pradesh
	Rs.
CENTRAL GOVERNMENT.	
Cost price of opium sold to Provincial Governments	40,59,279
Sale-proceeds of Neemuch Ball opium	1,76,758
Sale-proceeds of Opium and its alkaloids in other countries	16,46,568
Miscellaneous	5,12,581
Receipts in England—	
<i>High Commissioner</i>	59,89,841
Loss or gain by exchange	10,417
<i>Deduct</i> —Refunds	21,836
TOTAL OPIUM REVENUE	1,23,73,608

No. 14-A—ACCOUNT of EXPENDITURE in connection with OPIUM for the year ended 31st March 1950.

	Uttar Pradesh
	Rs.
CENTRAL GOVERNMENT.	
Superintendence and other Establishments in Uttar Pradesh	5,80,364
Ghazipur Opium Factory	10,75,003
Payments for Special Cultivation in Malwa	71,74,305
Payments to Cultivators in Uttar Pradesh	27,77,592
Miscellaneous Opium Charges in Calcutta	42,762
Neemuch Opium Factory	10,78,799
Miscellaneous	1,162
Charges in England—	
<i>High Commissioner</i> —	
Stores for India	2,298
Other charges	465
Loss or gain by exchange	5
TOTAL OPIUM EXPENDITURE (Voted)	1,27,32,755

VII and 7—Land Revenue

REVENUE

1. "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 Provinces 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 lands 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.

No. 15—ACCOUNT of LAND REVENUE for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue	49,86,556	3,87,440	7,88,17,460	5,00,12,023	1,54,77,916	6,90,26,139	1,81,88,208	1,23,18,811	2,92,17,899	1,23,82,448	90,50,271	29,98,65,177
Sale of Government estates	..	..	..	27,559	1,528	7,729	..	2,671	..	491	7,022	46,998
Sale proceeds of waste lands and redemption of land tax.	..	6,632	2,11,504	2,70,389	2,12,776	9,165	..	4,376	..	3,33,076	58,666	11,82,360
Recoveries on account of survey and settlement charges	..	..	2,01,373	3,21,502	21,046	..	..	2,378	..	..	24,401	5,93,066
Rents, etc., of fisheries	..	..	3,23,997	6,342	26,548	1,763	..	27,450	..	9,82,992	54,531	14,58,852
Recovery of cost of maintenance of boundary pillars	..	..	..	1,11,047	..	5,004	..	6,857	..	..	30	1,22,938
Motrupa (house-tax) Collections (India Rates and cesses on lands	1,586	..	..	19,379	17,75,114	2,79,555	12,617	..	11,21,031	15,90,528	2,35,119	50,33,343
Recoveries of overpayments	..	111	11,714	68,794	2,765	34,365	1,26,573	2,013	52,749	2,559	2,828	3,04,491
Collection of payments for services rendered	..	733	51,775	1,16,431	1,01,725	4,298	798	2,21,926	851	7,166	66,572	5,72,508
Miscellaneous	1,95,156	9,778	18,21,221	58,93,868	2,01,021	12,34,351	4,88,143	17,06,144	28,09,064	18,75,256	7,04,552	1,69,38,534
Total	51,83,924	4,04,694	8,14,39,110	5,68,47,334	1,78,20,437	7,06,02,389	1,88,16,339	1,42,92,626	3,33,34,603	1,71,74,515	1,02,03,972	32,61,19,943
Deduct—Refunds	508	2,723	2,29,685	3,54,961	34,744	3,81,777	52,741	53,584	25,377	36,248	15,692	11,90,145
Deduct—Portion of Land Revenue due to Irrigation, <i>vide</i> Accounts Nos. 30 and 34	78,757	..	2,56,95,733	6,24,180	..	39,84,656	11,21,415	..	..	..	3,80,658	3,18,85,339
Total Receipts under Land Revenue	51,04,359	4,02,566	5,55,13,602	5,58,68,103	1,77,86,203	6,62,36,956	1,76,42,183	1,42,39,042	3,33,66,226	1,71,38,267	98,07,622	29,30,44,309

No. 15—A—ACCOUNT of EXPENDITURE connected with the COLLECTION of LAND REVENUE for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	86,065	..	4,62,436	59,68,374	14,16,471	4,59,469	26,440	5,45,123	..	5,19,526	3,20,120	98,04,024
Management of Government estates . . . . .	..	..	..	..	10,56,704	24,89,470	..	49,04,572	6,69,125	1,06,308	4,82,665	97,08,844
Charges on account of land revenue collections	7,694	..	..	..	..	2,219	..	..	93,869	6,90,342	..	7,94,124
Charges on account of fishery collections . . . . .	..	..	..	..	..	..	..	..	..	3,265	..	3,265
Survey, Settlement and Record operations	26,846	..	12,45,647	..	5,96,303	74,329	1,16,279	1,65,000	1,08,467	4,30,199	6,73,147	34,38,217
Land Records	3,40,319	1,53,826	7,71,757	72,78,893	69,091	1,81,32,350	62,12,706	50,663	49,12,523	9,55,841	1,66,789	3,80,34,848
Allowances to District and Village Officers (a) . . . . .	..	18,559	..	..	..	..	..	..	..	..	..	18,559
Assignments and Compensations	10,361	..	15,52,484	3,57,565	62,955	4,02,020	30,150	6,29,137	14,504	15,257	71,223	31,45,656
Works . . . . .	..	..	..	17,39,244	..	40,832	103	..	1,774	17,628	1,102	18,00,953
Special Development Programme . . . . .	..	..	..	..	4,56,151	..	..	..	..	..	..	4,56,151
Post War Development . . . . .	..	..	..	18,06,749	..	..	..	..	..	..	13,551	18,19,300
Charges in England— High Commissioners . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Stores for India . . . . .	..	..	9,318	..	2,753	..	..	14,613	..	1,859	..	28,543
Other Charges . . . . .	..	..	..	3,604	..	..	..	..	25	..	..	3,629
TOTAL EXPENDITURE AGAINST LAND REVENUE	4,71,305	1,72,385	40,41,622	1,71,53,429	38,60,428	2,16,00,689	53,83,768	63,09,108	58,00,287	27,40,225	17,18,597	6,90,53,843
Charged . . . . .	..	1,72,385	40,33,905	1,67,95,864	38,60,428	2,16,00,689	53,85,708	63,09,108	58,00,287	27,06,574	..	6,90,53,843
Voted	4,71,305	..	7,717	3,57,565	..	..	60	..	..	33,651	..	..

(a) In Madras, Bombay, Madhya Pradesh, Assam and Orissa these charges are recorded under "25—General Administration."

65—PAYMENT OF COMPENSATION TO LAND-HOLDERS, etc. ON THE ABOLITION OF THE ZAMINDARI SYSTEM.
This head is intended to record the capital expenditure incurred by the various Provincial Governments in connection with the payment of compensation to the land-holders, etc. on the abolition of the Zamindari system.

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 1949-50.

	Government of Madras
Compensation	Rs. 1,32,16,076
Total Expenditure outside the Revenue Account during 1949-50 (Voted)	Rs. 1,32,16,076
Total Expenditure outside the Revenue Account to end of 1949-50	Rs. 1,32,16,076

VIII and 8 - Provincial Excise

REVENUE

The term 'Provincial Excise' 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 and mechanical lighters are credited to 'Central Excise Duties'. Under the head 'Provincial Excise' 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* licenses for sale of imported liquor and licenses 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 Provincial Excise Department by the Opium Department.

No. 16.—ACCOUNT OF PROVINCIAL EXCISE REVENUE FROM SPIRITS AND DRUGS for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	57,25,403	5,14,620	1,86,012	1,17,59,631	3,63,33,323	1,05,78,244	3,92,14,651	1,29,17,713	71,61,808	59,78,278	16,13,10,713	
Country fermented liquors . . . . .	..	1,77,395	97,325	85,54,113	19,02,949	4,19,856	1,19,55,459	3,21,722	15,544	3,00,096	2,92,40,319
Malt liquors	3,015	28,873	28,112	57,879	4,19,344	3,31,336	..	25,739	..	21,983	24,67,461	
Wines and spirits (foreign liquors other than medicated wines and commercial spirits)	31,50,366	33,984	3,40,701	1,40,48,370	79,81,420	29,49,543	6,11,710	3,68,145	8,75,171	2,55,866	3,59,63,847	
Receipts from commercial spirits, including denatured spirits and medicated wines	1,14,815	14	91,058	9,71,509	11,68,210	1,22,005	8,15,525	87,748	14,733	6,979	35,70,032	
Opium	16,50,016	4,472	22,97,797	6,63,325	1,00,52,198	86,86,185	18,11,804	19,54,011	88,332	86,94,252	4,21,64,083	
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	4	..	14,50,442	8,83,734	..	25,820	..	63,436	..	16,510	88,27,811	
Hemp and other drugs	2,20,680	29,728	3,439	3,11,274	39,38,474	1,58,504	46,36,320	25,84,128	5,68,744	22,75,359	2,02,22,460	
Receipts from Distilleries	3,83,054	..	1,221	26,56,826	10,531	1,975	..	4,059	..	..	30,97,987
Sale of alcohol for use as motor fuel .	..	..	..	..	65,62,105	..	9,429	..	..	..	55,71,624
Fines, confiscations and miscellaneous .	5,829	29,032	14,34,958	13,44,207	92,553	18,88,895	2,78,543	1,06,202	56,560	6,84,088	61,52,402	
Recoveries of overpayments . . . . .	..	66	11,002	32,633	3,124	671	1,301	21,487	515	638	82,393
Collection of payments of services rendered . . . . .	..	..	65,147	1,13,165	..	51	..	1,617	..	3,957	3,92,553
Total	1,12,58,182	8,09,184	60,40,304	4,13,96,666	6,15,73,177	2,51,63,085	5,03,34,742	1,84,56,007	87,81,407	1,82,47,016	30,40,63,685	
Deduct—Refunds	3,69,581	924	1,57,589	5,18,808	24,11,804	20,07,586	3,91,264	37,762	9,998	53,281	61,16,281	
Total Revenue from Provincial Excise	1,08,88,601	8,08,260	58,81,920	4,08,77,858	5,95,92,111	2,31,55,499	4,99,43,478	1,84,18,245	87,71,409	1,81,88,735	29,79,47,404	

No. 16-A—ACCOUNT OF EXPENDITURE FOR COLLECTION OF PROVINCIAL EXCISE REVENUE during the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
Superintendence	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Executive Establishment	2,78,321	23,384	2,69,792	15,92,726	4,64,080	3,68,786	12,684	1,38,058	46,840	68,461	34,698	29,90,125
Distilleries . . . . .	..	1,399	68,141	16,27,265	(b)	9,66,995	53,507	..	..	13,114	41,935	1,98,67,566
Departmental and Commission Shops . . . . .	..	1,55,680	..	3,33,817	..	..	..	..	..	..	..	4,89,497
Cost of opium supplied to Provincial Excise Department	1,05,389	..	2,55,352	80	7,55,732	6,16,733	1,09,481	69,245	40,417	14,158	6,97,450	27,33,037
Purchase of alcohol for use as motor fuel . . . . .	..	..	..	..	..	50,86,712	..	..	..	..	..	50,86,712
Purchase of Ganja and other drugs . . . . .	..	1,300	..	1,42,060	17,159	..	..	..	83,883	..	10,227	2,04,638
Compensations . . . . .	..	..	76,810	26,614	1,24,340	4,171	1,14,611	5,68,393	5,060	..	5,331	9,25,366
Excise Bureau . . . . .	..	..	..	..	(b) ..	..	17,047	..	..	..	..	17,047
Works . . . . .	..	..	..	..	2,800	8,970	..	..	..	..	68,720	80,505
Charges in England—												
<i>High Commissioner</i>												
Leave salaries and deputation pay . . . . .	..	..	7,070	11,601	..	2,463	..	..	..	..	..	21,134
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Stores for India . . . . .	..	..	..	..	..	..	90	185	..	..	..	275
Other Charges . . . . .	..	..	67	..	..	..	..	..	..	3	..	70
Government Scholarships . . . . .	..	..	..	..	..	4,075	..	..	..	..	..	4,075
TOTAL EXPENDITURE UNDER PROVINCIAL EXCISE	3,83,710	1,81,772	77,23,655	72,61,119	33,36,671	82,59,564	8,00,339	32,79,106	12,46,921	8,36,920	18,77,566	3,61,87,343
Charged . . . . .	..	1,81,772	..	..	..	..	..	..	..	38,275	..	..
Voted	3,83,710	..	77,23,655	72,61,119	33,36,671	82,59,564	8,00,339	32,79,106	12,46,921	7,98,645	18,77,566	..

(a) In Bombay and 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 charges".

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. Provincial Governments get their supplies from this Store, the cost of 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. Upto 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 1950.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
A.—NON-JUDICIAL	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of stamps	17,65,455	90,731	3,21,97,517	2,41,73,367	1,75,74,545	67,67,696	19,81,284	1,35,43,648	43,74,430	8,28,093	31,39,454	10,64,36,220
Duty on impressing documents	509	8,130	4,72,358	9,16,072	1,67,772	75,343	82,529	33,146	1,37,622	1,115	1,211	18,95,807
Fines and penalties	410	1,201	1,98,819	30,245	11,083	64,488	35,594	30,178	35,561	2,669	8,720	4,08,968
Miscellaneous	24,033	..	4,994	5,27,369	1,55,263	8,431	2,126	..	1,550	..	16,122	7,49,888
Recoveries from other Governments for stamps supplied from Provincial stamp Stores . . . . .	..	..	..	..	144	..	..	..	..	..	..	144
Total	17,90,407	1,00,062	3,28,73,688	2,56,57,053	1,79,08,807	69,05,958	21,01,533	1,36,06,972	45,49,163	8,31,877	31,65,507	10,94,91,027
Deduct—Refunds	52,486	873	52,08,284	2,74,180	12,74,917	2,87,669	41,030	1,97,371	1,02,775	13,592	25,586	74,78,763
TOTAL A.—NON-JUDICIAL	17,37,921	99,189	2,76,65,404	2,53,82,873	1,66,33,890	66,18,289	20,60,503	1,34,09,601	44,46,388	8,18,285	31,39,921	10,20,12,264
B.—JUDICIAL												
(i) Court Fees—												
Court Fees realised in stamps	19,25,988	47,341	1,51,57,682	1,06,20,970	96,52,246	1,42,86,071	26,24,458	1,02,94,812	39,79,170	1,485	19,66,615	7,05,46,838
Deduct—Refunds	8,122	..	83,174	2,67,948	..	..	..	43,232	15,280	..	..	4,17,756
TOTAL (i)—COURT FEES	19,17,866	47,341	1,50,74,508	1,03,53,022	96,52,246	1,42,86,071	26,24,458	1,02,41,580	39,63,890	1,485	19,66,615	7,01,29,082
(ii) Other Receipts—												
Sale of stamps	43,419	..	5,59,873	..	4,07,112	18,37,918	..	3,52,119	..	9,32,813	3,66,552	44,99,806
Fines and penalties . . . . .	..	..	3,630	4,845	6,340	37	312	3,885	3,923	1,368	4,108	28,248
Miscellaneous	9,894	..	3,747	66,273	378	1,652	9	1,949	8,811	..	4,304	92,017
Total	53,313	..	5,67,250	70,918	4,13,830	18,39,607	321	3,57,953	7,734	9,34,181	3,74,964	46,20,071
Deduct—Refunds	9,536	..	38,772	..	65,751	72,724	74,118	..	..	583	11,955	2,73,439
TOTAL (ii)—OTHER RECEIPTS	43,777	..	5,28,478	70,918	3,48,079	17,66,883	—73,797	3,57,953	7,734	9,33,598	3,63,009	43,46,632
TOTAL B.—JUDICIAL	19,61,643	47,341	1,56,02,986	1,04,23,940	1,00,90,325	1,60,52,954	25,50,661	1,05,99,533	39,71,624	9,35,083	23,29,624	7,44,75,714
C.—GENERAL												
Security Printing, India—												
Recoveries from different Governments for the value of stamps supplied	(a) 1,27,30,143	..	..	..	..	..	..	..	..	..	..	1,27,30,143
Other receipts	4,16,595	..	..	..	..	..	..	..	..	..	..	4,16,595
TOTAL C.—GENERAL	1,31,46,738	..	..	..	..	..	..	..	..	..	..	1,31,46,738
TOTAL REVENUE FROM STAMPS	1,68,46,302	1,46,530	4,32,68,390	3,58,06,813	2,66,34,215	2,26,71,243	46,11,164	2,40,09,134	84,18,012	17,53,368	54,69,545	18,96,24,716

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

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50

No. 17-A—ACCOUNT OF EXPENDITURE for collection of STAMP REVENUE during the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	11,523	200	49,898	1,45,105	85,161	44,373	20,809	42,313	57,010	4,351	8,031	4,69,554
Central Stamp Office at Calcutta	11,366	..	..	..	..	..	..	..	..	..	..	11,366
Charges for the sale of stamps—												
Judicial	4,044	340	1,10,900	57,892	53,006	1,72,215	16,705	91,934	22,000	6,916	18,621	5,54,563
Non-Judicial	33,151	1,844	17,23,465	2,01,752	2,00,252	74,943	47,659	3,20,009	1,28,822	25,905	55,001	29,02,803
Cost of stamps supplied from Central Stamp Stores.	9,041	781	4,20,917	1,91,054	2,42,981	2,89,804	24,876	2,92,995	49,332	44,805	41,068	16,07,356
Security Printing India—												
Capital Account— <i>vide</i> details in Account No. 17-B.	—85,928	..	..	..	..	..	..	..	..	..	..	—85,928
Revenue Account—												
Working Expenses	(a) 1,32,20,324	..	..	..	..	..	..	..	..	..	..	1,32,20,324
Interest on Capital	4,20,548	..	..	..	..	..	..	..	..	..	..	4,20,548
TOTAL EXPENDITURE FOR COLLECTION OF STAMP REVENUE.	1,36,24,089	3,255	23,05,080	5,95,803	6,71,400	5,81,335	1,10,031	7,46,951	2,57,104	81,977	1,23,621	1,91,00,686
Charged	4,20,548	3,255	..	..	..	..	..	..	..	..	..	4,20,548
Voted	1,32,03,521	..	23,05,080	5,95,803	6,71,400	5,81,335	1,10,031	7,46,951	2,57,164	81,826	1,23,621	1,86,79,138

(a) Includes Rs. 1,51,906 on account of Depreciation.

No. 17-B.—ACCOUNT OF CAPITAL OUTLAY ON THE SECURITY PRINTING PRESS DURING AND TO END OF THE YEAR 1949-50.

	Bombay	
	Expenditure during the year 1949-50	Expenditure to end of the year 1949-50
	Rs.	Rs.
CENTRAL GOVERNMENT		
Land . . . . .	..	47,790
Buildings	4,87,812	44,98,168
Plant and Machinery	3,02,358	22,56,306
Minor Equipments	—1,932	1,31,308
Miscellaneous	1,245	76,117
<i>Deduct</i> —Depreciation	1,51,906	22,05,420
Charges in England—		
<i>High Commissioner</i>		
Stores for India	8,28,759	13,29,699
Loss or gain by exchange	1,227	(b) 1,790
Total	14,67,563	(a) 61,35,758
<i>Deduct</i> —Expenditure financed from Ordinary Revenues	—85,928	(b) 24,57,728
Net Expenditure outside the Revenue Account	15,53,491	36,78,030

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

(b) Progressive figure has been reduced by Rs. 308 as a result of proforma correction since made.

NOTE.—Expenditure during and to end of the year 1949-50 shown against various minor heads in this account is inclusive of the capital 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.
- (3) Miscellaneous.

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

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 fund 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 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forests by Government agency.	77,35,868	16,69,718	71,38,128	1,11,43,478	19,49,035	15,18,258	28,09,593	13,616	75,56,389	1,02,850	2,52,705	4,18,89,638
Timber and other produce removed from forests by consumers or purchasers	..	5,48,574	80,74,519	2,07,91,010	38,70,332	2,45,37,776	10,67,907	52,67,255	1,23,25,417	59,96,054	67,81,973	8,92,60,817
Drift and waif wood and confiscated forest produce.	..	..	45,409	7,229	13,343	29,392	26,437	537	9,117	85,400	10,729	2,27,653
Revenue from forests not managed by Government	..	..	1,21,306	62,602	..	40,528	81,467	..	42,810	2,07,932	..	5,56,545
Miscellaneous	3,91,001	2,30,842	12,44,548	12,43,030	2,99,903	14,29,597	2,59,050	2,10,987	6,27,541	3,24,760	3,62,733	66,20,972
Receipts in England— High Commissioner	72	..	378	..	33	1,333	..	..	..	..	..	1,816
Total	81,26,941	24,49,134	1,66,24,288	3,32,47,249	61,29,046	2,75,56,884	42,44,454	54,92,375	2,05,61,274	67,17,056	74,08,140	13,85,57,441
Deduct—Refunds	..	24,670	54,396	4,93,407	62,872	49,951	81,213	1,666	53,749	2,65,005	97,614	11,24,543
Total Forest Revenue	81,26,941	24,24,464	1,65,69,892	3,27,53,842	60,66,174	2,75,06,933	41,63,241	54,90,709	2,05,07,525	65,12,051	73,10,526	13,74,32,898

No. 18-A.—ACCOUNT OF EXPENDITURE FOR MANAGEMENT AND COLLECTION OF FOREST REVENUE for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Direction	..	..	1,59,443	2,04,741	..	97,793	1,35,426	..	4,72,839	..	..	11,20,242
Forest Research Institute	20,86,393	..	..	..	..	..	..	..	..	..	..	20,86,393
Conservancy and Works	60,76,404	6,36,735	35,60,454	53,63,758	26,53,247	47,30,122	23,46,564	9,39,943	35,36,426	20,90,360	6,84,509	3,28,38,722
Establishments	7,80,475	3,12,445	41,37,435	55,41,571	16,04,023	39,97,079	17,78,238	15,88,286	41,71,602	17,75,182	20,68,764	2,77,56,100
Interest on Capital	..	..	..	33,338	..	28,435	..	..	..	..	..	61,773
Special Development Programme	..	..	..	..	10,86,472	..	..	..	..	..	..	10,86,472
Post War Reconstruction and Development Programme	..	..	..	5,62,642	..	..	..	14,18,682	..	..	1,49,447	21,30,771
Charges in England—												
<i>High Commissioner</i>												
Leave salaries and deputation pay	17,481	..	64,472	32,919	8,170	85,712	..	21,407	21,839	..	..	2,69,673
Sterling Overseas Pay	..	..	1,979	..	..	2,524	..	..	4,842	..	..	13,514
Stores for India	77,975	..	..	3,804	..	..	..	..	..	..	..	81,579
Government Scholarships	..	..	..	..	..	..	1,137	..	..	..	..	1,137
Other charges	17,709	..	1,936	1,353	880	..	367	190	44	..	..	22,676
TOTAL FOREST EXPENDITURE	90,56,527	9,49,180	79,25,719	1,17,43,926	53,52,772	89,41,655	43,11,732	39,63,508	82,27,682	38,73,415	29,07,316	6,72,58,442
Charged	..	..	696	33,338	..	28,435	5,003	..	..	6,60,307	..	..
Voted	90,56,527	9,49,180	79,25,023	1,17,10,588	53,52,772	89,13,230	43,06,729	39,63,508	82,27,682	32,13,108	29,07,316	6,72,58,442

No. 18-B.—ACCOUNT OF FOREST CAPITAL OUTLAY during and to end of the year 1949-50.

	PROVINCIAL GOVERNMENTS				Total
	Central Government	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.
Communications and Buildings	6,57,270	..	..	..	6,57,270
Live Stock, Stores, Tools and Plant	13,03,012	..	..	..	13,03,012
Railways, and Tramways	1,16,137	..	..	..	1,16,137
Total Expenditure outside the Revenue Account during 1949-50	20,75,419	..	..	..	20,75,419
Total Expenditure outside the Revenue Account to end of 1949-50	52,62,050	7,66,456	19,500	5,68,699	66,10,705

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 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	1,48,579	20,475	70,23,575	27,76,128	33,49,196	18,59,956	5,51,998	56,36,775	17,53,418	2,34,546	6,62,401	2,40,16,045
Fees for copies of registered documents	19,724	..	2,29,940	77,994	1,23,855	96,589	62,678	2,11,565	39,974	5,767	15,330	8,83,416
Miscellaneous	21,440	..	23,10,450	38,381	2,31,322	2,52,445	12,705	2,39,593	84,102	16,246	38,156	32,44,840
Total	1,89,743	20,475	95,63,965	28,92,503	37,04,373	22,07,990	6,27,379	60,87,933	18,77,494	2,56,569	7,15,887	2,81,44,301
Deduct—Refunds	748	48	17,004	8,771	4,650	239	2,185	1,951	288	322	373	36,899
TOTAL REVENUE FROM REGISTRATION	1,88,995	20,427	95,46,961	28,83,732	36,99,723	22,07,751	6,25,194	60,85,982	18,77,206	2,56,237	7,15,514	2,81,07,402

No. 19-A—ACCOUNT OF EXPENDITURE UNDER REGISTRATION for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	..	1,20,120	74,834	87,210	97,024	..	62,063	36,324	..	13,195	4,90,770
District charges	31,895	3,901	49,62,786	13,16,629	13,73,836	11,53,028	11,924	13,43,606	3,34,436	1,13,680	3,31,870	1,09,77,491
Works . . . . .	..	..	..	..	..	27,968	..	..	..	..	..	27,968
TOTAL EXPENDITURE UNDER REGISTRATION	31,895	3,901	50,82,906	13,91,363	14,61,046	12,78,020	11,924	14,06,669	3,70,760	1,13,680	3,45,065	1,14,96,229
Charged . . . . .	..	3,901	..	..	..	..	..	..	..	..	..	..
Voted	31,895	..	50,82,906	13,91,363	14,61,046	12,78,020	11,924	14,06,669	3,70,760	1,13,680	3,45,065	1,14,96,229

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 Provincial 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 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act.	4,89,464	23,933	30,88,852	23,16,713	8,28,742	..	3,16,249	3,46,292	5,14,916	2,95,423	1,69,993	83,85,607
Receipts under the Provincial Motor Vehicles Taxation Act.	10,04,706	3,24,324	2,71,56,919	1,03,91,109	35,74,875	53,08,397	11,69,688	..	30,12,951	12,19,676	6,36,990	5,37,99,635
Other Receipts	786	..	2,102	1,70,173	2,32,901	..	24,944	..	38,174	2,77,075	..	7,46,155
Total	14,94,956	3,48,257	3,02,47,903	1,28,77,995	46,31,518	53,08,397	15,10,881	3,46,292	35,66,041	17,92,174	8,06,983	6,29,31,397
Deduct—Refunds . . . . .	..	1,163	1,74,600	80,497	14,325	25,807	170	25,045	38,416	6,936	4,223	3,71,685
TOTAL RECEIPTS UNDER MOTOR VEHICLES ACTS.	14,94,956	3,47,094	3,00,73,303	1,27,97,498	46,16,693	52,82,590	15,10,711	3,21,247	35,27,627	17,85,238	8,02,760	6,25,59,712

A and AA.—Principal Revenue Heads, etc.

No. 20-A—ACCOUNT OF EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS								Total			
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar		Government of Madhya Pradesh	Government of Assam	Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	81,587	..	1,31,436	3,69,813	..	..	12,721	1,63,560	1,62,410	1,04,220	24,329	10,50,081
Inspection of Motor Vehicles . . . . .	..	5,717	1,52,848	8,39,751	..	..	4,22,761	75,520	24,627	1,790	483	15,21,497
Compensation to Local Bodies, etc.	8,72,966	60,000	90,26,613	7,05,869	4,50,000	..	..	..	47,078	1,74,000	1,68,941	1,15,06,467
Transfer to the Provincial Road Funds . . . . .	..	..	..	72,26,608	..	31,72,800	..	..	..	..	..	1,03,99,408
Other charges . . . . .	..	..	3,75,331	287	..	..	..	97,831	28,636	35,084	1,529	5,38,998
Charges in England—												
<i>High Commissioners—</i>												
Leave salaries and deputation pay . . . . .	..	..	..	..	..	..	10,359	..	..	..	..	10,359
Other Charges . . . . .	..	..	..	196	..	..	..	..	..	..	..	196
TOTAL EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS.	9,54,553	65,717	96,86,228	91,42,519	4,50,000	31,72,800	4,45,841	3,34,911	2,62,751	3,15,064	1,95,282	2,50,25,096
Charged . . . . .	..	65,717	90,26,613	79,32,467	4,50,000	..	..	..	47,078	..	..	..
Voted	9,54,553	..	6,59,615	12,10,052	..	31,72,800	4,45,841	3,34,911	2,15,673	3,15,064	1,95,282	..

XIII and 13—Other Taxes and Duties

These 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 Provincial 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 1950.

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	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	15,38,744	..	1,10,04,146	1,62,98,173	93,06,704	69,67,464	15,78,765	33,91,589	28,79,901	5,72,808	3,69,447	5,45,07,741
Betting Tax—												
Totalisator . . . . .	..	..	18,10,246	90,23,602	48,45,797	2,21,627	..	..	..	..	..	1,59,01,272
Bookmakers . . . . .	..	..	8,01,822	43,75,416	42,29,143	7,14,279	..	..	..	..	..	1,01,20,860
Luxury Tax . . . . .	..	..	..	15,00,952	..	46	..	..	..	..	..	15,00,958
Deduct—Refunds	683	..	1,42,16,214	3,11,98,143	1,83,81,644	79,03,416	15,78,765	33,91,589	28,79,901	5,72,808	3,69,447	8,20,30,071
TOTAL A.—TAXES ON LUXURIES, ETC. .	15,38,061	..	1,42,03,512	3,11,86,371	1,83,65,502	78,94,681	15,78,765	33,88,430	28,75,847	5,72,108	3,69,397	8,19,72,674
B.—RECEIPTS FROM ELECTRICITY DUTIES—												
Fees under the Indian Electricity Rules 1922 and fees for the electrical inspection of cinemas.	..	..	3,94,913	3,42,771	91,337	70,559	41,559	3,13,432	2,87,316	3,073	14,306	15,59,266
Other receipts . . . . .	..	..	13,44,453	1,47,57,745	81,45,494	9,704	..	6,03,733	23,898	..	..	2,48,86,027
Deduct—Refunds . . . . .	..	..	17,39,366	1,51,00,516	82,36,831	80,263	41,559	9,17,165	3,11,214	3,073	14,306	2,64,44,293
TOTAL B. RECEIPTS FROM ELECTRICITY DUTIES.	..	..	17,37,210	1,50,99,845	82,36,831	6,956	41,559	9,17,165	3,10,659	470	..	10,808
Carried over	15,38,061	..	1,59,40,722	4,62,86,216	2,66,02,333	79,67,988	16,20,324	43,05,595	31,86,506	5,74,711	3,83,703	10,84,06,159

A and AA.—Principal Revenue Heads, etc.

No. 21—ACCOUNT OF RECEIPTS under OTHER TAXES AND DUTIES for the year, ended 31st March 1950—*concl.*

	PROVINCIAL GOVERNMENTS									Total		
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh		Government of Assam	Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	15,38,081	..	1,59,40,722	4,62,86,216	2,66,02,333	79,67,988	16,20,324	43,05,595	31,86,506	5,74,711	3,83,703	10,84,06,159
C—RECEIPTS FROM TOBACCO DUTIES—												
Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939.	..	..	7,141	..	..	..	..	..	..	..	..	7,141
Receipts under the Punjab Tobacco Vend Fees Act, 1934.	..	..	..	..	..	..	2,18,481	..	..	..	..	2,18,481
Receipts under the Central Provinces and Berar Tobacco Act, 1939.	..	..	..	..	..	..	..	..	2,20,100	..	..	2,20,100
Compensation received from the Central Government for suspension of Provincial measures of taxation on whole-sale trade in Tobacco.	..	4,800	56,00,000	29,00,000	..	..	..	..	1,50,000	..	..	86,54,600
Total	..	4,800	56,07,141	29,00,000	..	..	2,18,481	..	3,70,100	..	..	91,00,322
Deduct—Refunds	..	..	..	..	..	..	..	..	107	..	..	107
TOTAL C—RECEIPTS FROM TOBACCO DUTIES.	..	4,800	56,07,141	29,00,000	..	..	2,18,481	..	3,69,993	..	..	91,00,216

No. 21-A—ACCOUNT OF EXPENDITURE ON COLLECTION OF OTHER TAXES AND DUTIES for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS									Total	
	Central Government	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
Collection Chargee—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tax on sales of Motor Spirit and Lubricants	9,395	..	15,254	..	..	20,511	45,160
Entertainment Tax	45,885	97,74,003	1,08,997	61,276	1,02,684	44,659	1,04,407	35,063	434	35,653	1,03,11,961
Betting Tax	9,163	27,187	10,000	..	..	..	..	..	..	46,350
Taxes and duties having a Common administrative Staff	7,08,071	..	..	1,44,239	..	9,42,310
Tax under Bengal Finance (Sales Tax) Act, 1941	10,12,845	..	..	..	..	..	..	10,12,845
Tax under the Bengal Finance Act, 1939	16,072	..	..	..	..	..	..	16,072
Charges under the Electricity Acts	1,93,382	2,53,268	1,33,741	1,33,760	59,654	52,203	53,174	..	..	8,70,172
Urban Immovable Property Tax	3,01,165	..	..	..	..	..	..	..	3,01,165
Charges in connection with Tobacco Duties	3,292	..	918	..	..	4,210

Prize Competitions	708	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	798
Commercial Taxes . . . . .	..	40,97,753	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	40,97,753
Sales Tax	18,53,985	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	48,66,107
Transfer to the Provincial Sugarcane Cess Fund	97,51,702	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	97,51,702
Charges in connection with Taxes on Trade, Professions, Callings and Employment . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	75
Transfer to the Sugar Research and Labour Housing Fund . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30,71,306
Charges in England—																			
<i>High Commissioner—</i>																			
Stores for India . . . . .	..	535	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	535
Other charges	502	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	591
TOTAL EXPENDITURE FOR COLLECTION OF OTHER TAXES AND DUTIES	45,885	1,40,74,836	1,22,95,594	12,33,934	52,55,082	9,05,676	7,98,306	3,42,461	1,44,673	2,51,665	3,53,48,112								
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	45,885	1,40,74,836	1,22,95,594	12,33,934	52,55,082	9,05,676	7,98,306	3,42,461	1,44,673	2,51,665	3,53,48,112								

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

FINANCE AND REVENUE ACCOUNTS, 1949-50

Sections B. and BB.—Railway Capital and Revenue Accounts.

	Rs.	Nil	Revenue	Rs.
Capital Account	Receipts		Account	Receipts 45,32,29,533
	Expenditure outside the Revenue Account. 34,25,01,235			Expenditure 45,32,29,533

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account			
				Voted	Charged	Major Head Total	
						Receipts	Expenditure
		CENTRAL GOVERNMENT					
		CAPITAL ACCOUNT		Rs.	Rs.	Rs.	Rs.
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.	88	..	..	..	..
Capital Expenditure on Railways.	23	Indian Railways—Capital Expenditure.	92	34,25,01,235	..	..	34,25,01,235
Account of Capital contributed by Companies, Indian States and District Boards, etc., towards outlay on Indian Government Railways.	23-A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States, District Boards, etc.	94	..	..	..	..
Redemption of Liabilities.	23-B	Statement of Liability involved in the purchase by the Indian Government of the capital of the old Guaranteed Companies.	95	..	..	..	..
General	23-C	General Abstract of Capital Expenditure and Results (Summary).	98	..	..	..	..
		TOTAL, CAPITAL ACCOUNT . . . . .	..	..	..	..	34,25,01,235
		REVENUE ACCOUNT					
Gross Receipts	24	Gross Receipts	104	..	..	2,36,34,37,001	..
		Deduct—Gross Expenditure	105	1,94,90,76,505	..	1,94,90,76,505	..
		Net Receipts . . . . .		..	..	41,43,60,496	..
Interest	26	Interest on Debt	113	..	23,17,23,044	..	23,17,23,044
		Interest on Capital Contributed by Companies.	113	..	..	..	..
	22	Open line works Revenue	88	6,18,45,044	..	..	6,18,45,044
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	116	..	..	5,95,010	..
	27-A	Land and Subsidy	116	5,86,468	..	..	5,86,468
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	117	..	..	3,82,74,027	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	117	1,31,37,499	1,173	..	1,31,38,672
Appropriation to and from Railway Depreciation Reserve and Reserve funds.	25	Transfer to the Railway Depreciation Reserve Fund.	108	..	..	..	7,59,36,305
	23-A	Transfer from Railway Reserve Fund	109	..	..	..	..
	25-B	Transfer to Railway Betterment Fund	110	..	..	..	..
Contribution to General Revenues.	22-A	Contribution to General Revenues	90 & 91	..	..	..	7,00,00,000
		TOTAL REVENUE ACCOUNT (GENERAL)		..	..	45,32,29,533	45,32,29,533
		PROVINCIAL GOVERNMENTS REVENUE ACCOUNT					
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of interest.	118	..	..	..	..
	27-A	Land and Subsidy	118	..	..	..	..
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	119	..	..	..	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	119	..	..	..	..
		TOTAL REVENUE ACCOUNTS (PROVINCIAL).	..	..	..	..	..

Sections B. and BB.—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 shares of Surplus Profits paid to the Working Companies and Interest Charges on the capital expenditure incurred on open line works—Revenue (Accounts 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 contributions to General Revenues and the Railway Reserve Fund (Account No. 22-A).

(h) The balance in hand of the Depreciation Reserve, Railway Reserve and Railway Betterment Funds (Accounts 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-Ka'ka and the Southern Punjab Railways, which were built by Companies have been purchased by Government and are worked by the Eastern Punjab 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 are 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 a rebate out of the net receipts of the parent system accruing from "inter-changed 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. 106). 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 Railway 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 Provincial Government may desire to have constructed for purely local reasons or administrative advantages, will be considered, provided the Provincial 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 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 are worked by 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 has taken over the working of all the Indian Government Railways hitherto worked by Companies. The second class, therefore, now comprises Railways *viz.* Bezwada Extension and Dhone-Kurnool Railways, which are worked by Indian States.

9. The scheme for the separation of Railway finances from the general finances of the Central Government was brought into force with effect from 1924-25. 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 Reserve Fund and Depreciation Reserve Fund for Railways.

ACCOUNT NO. 22—*Statement of Net Revenue Receipts, of Indian Government Railways for 1949-50, and of the percentage of those figures on the Capital outlay up to 31st March, 1950 and also of the net gain or loss to Gov-*

ernment 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 interest charges 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 and the Contribution to General Revenues 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.

3. In the accounts of Company-managed railways, working expenses include actual expenditure on renewals and replacements and exclude contribution to the Depreciation Reserve Fund. In Government accounts, contribution in respect of Company-managed railways is debited to working expenses and expenditure on renewals and replacements on those railways to Depreciation Reserve Fund. The net effect of these adjustments made in Government accounts is shown as one item in Account No. 24 but has been split up and shown against each railway in column 4 of this Account in order that the net gain or loss of Company-managed railways may be comparable with that of Indian Government Railways.

4. Due to restricting the expenditure from the Betterment Fund solely on works relating to passenger amenities, it was decided that with effect from 1949-50, expenditure on other than passenger amenities *i.e.*, Schemes of staff welfare and improvements costing not more than Rs. three lakhs each, which are not likely to be revenue earning should be met from revenue as "Miscellaneous Railway Expenditure" and Charged to Open Line Works Revenue.

No. 22—STATEMENT OF NET REVENUE RECEIPTS OF INDIAN GOVERNMENT RAILWAYS for 1949-50 and of the percentage to those figures on the provisional Capital outlay up to 31st March 1950 and also of the net gain or loss to Government after meeting all expenses against the Net Revenue Receipts.

Class and Name of Railway	Capital outlay to end of 1949-50 (Account No. 23)	Net Revenue Receipts (Account No. 24)			Percentage of Net Revenue Receipts (column 5) on Capital outlay (column 2)	Expenses against Net Revenue Receipts			Net gain or loss to Government Difference between column (5) and (9)		Percentage of gain or loss on Capital Outlay	
		Net Receipts	Difference between contribution to Depreciation Reserve Fund and cost of renewals and replacements on Indian Government Rlys. worked by Indian States	Net		Open line Works—Revenue	Interest on Capital outlay Account No. 26	Total Expenditure	Gain	Loss		
												3	4	5	7	8	9	10	11
	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	12	
CENTRAL GOVERNMENT												
COMMERCIAL LINES												
Indian Government Railways												
Assam (including A.R.L.P.)		36,60,39,401	..	-3,55,25,549	9.71	41,02,592	1,10,11,826	1,51,14,418	..	5,08,39,967	-13.83	
Bengal Nagpur		86,26,13,773	..	3,75,43,524	4.35	86,62,525	2,71,52,241	3,60,14,766	15,28,758	..	.18	
Bombay, Baroda and Central India		81,14,43,646	..	11,38,03,577	14.02	35,63,850	2,53,14,742	2,88,78,592	8,49,24,985	..	10.47	
East Indian		1,93,93,71,275	..	12,30,85,892	6.34	1,34,83,037	6,37,95,314	7,72,78,371	4,58,07,521	..	2.36	
Great Indian Peninsula		1,33,55,73,579	..	10,74,55,245	8.05	73,36,493	4,08,58,135	4,82,94,628	5,91,60,617	..	4.43	
Madras & Southern Mahratta		57,17,44,361	..	3,25,97,777	5.70	66,50,488	1,94,23,607	2,60,74,095	65,23,682	..	1.14	
Eastern Punjab		49,19,29,284	..	2,19,13,915	4.45	38,83,014	1,55,31,434	1,94,14,448	24,99,467	..	.51	
Oudh Tirhut		35,76,14,150	..	-89,85,617	-2.51	98,91,393	1,09,77,085	2,08,68,478	..	2,98,54,095	-8.35	
South Indian		46,43,30,398	..	2,21,88,975	4.78	40,71,632	1,33,70,873	1,74,42,505	47,46,470	..	10.02	
Railway Collieries		7,18,63,234	..	..	..	..	22,40,641	22,40,641	..	22,40,641	-3.12
Darjeeling Himalayan		1,11,18,507	..	-14,49,596	-13.03	..	3,51,810	3,51,810	..	18,01,406	-16.20	
Chittaranjan Locomotive Works		7,09,60,318	..	..	..	..	14,34,760	14,34,760	..	14,34,760	-2.02
TOTAL		7,35,46,01,926	..	41,26,28,143	5.61	6,18,45,044	23,15,62,468	29,34,07,512	11,92,20,631	..	1.62	
INDIAN GOVERNMENT RAILWAYS WORKED BY INDIAN STATES												
Benwada and Dhono Kurnool		46,25,004	-77,860	11,56,561	25.01	..	1,46,975	1,46,975	10,09,586	..	21.82	
Cackwar Baroda State		1,686	..	..	..	..	27	27	..	27	-1.00

Miscellaneous		6,75,792		6,75,792									
Total	46,26,680	18,10,213	—77,860	17,32,353	37.44			1,25,745	1,25,745	16,06,608		34.72	
Total Commercial lines	7,35,92,25,616	41,44,38,356	—77,860	41,43,60,496	5.63			23,16,88,213	29,35,33,267	12,08,27,239		1.64	
Strategic lines													
Eastern Punjab	21,90,609							34,831	34,831			34.831	1.59
TOTAL CENTRAL GOVERNMENT	7,36,14,19,225	41,44,38,356	—77,860	41,43,60,496	5.63			23,17,23,044	29,35,68,088	*12,07,92,408		1.64	

	Central	Provincial	Rs.
Net gain on Indian Government Railways as above	12,07,92,408		7,00,00,000
Add—Net receipts on account of Subsidized Companies (Accounts Nos. 27 and 27-A)	8,542		7,59,36,306
Add—Railway Miscellaneous Receipts less Miscellaneous Railway Expenditure (Accounts Nos. 28 and 28-A)	2,51,35,355		
Total gain on Railways (Accounts Nos. 2, 3, 5 and 6)	14,59,36,306		

Distribution:—

Contribution to General Revenues	7,00,00,000
Railway Depreciation Fund	7,59,36,306
Railway Betterment Fund	
Railway Reserve Fund	

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

ACCOUNT NO. 22-A—Statement of Contribution to General Revenues and amounts accruing to Railway Reserve 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 Reserve Fund. The main points underlying the payment of this contribution till 1942-43 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 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 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 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 upon 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 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 was paid out of the surplus of the year and Rs. 6,30,06,506 out of the 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 Re-

venues 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 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 accounts 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. 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 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 Mahratta 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 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% of the surplus on Commercial Lines was transferred to the Railway Reserve Fund and the remaining 75% 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 Indian States and District Boards) at the end of penultimate year, less loss on strategic lines during the current year plus 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 *vide* Account No. 22.

5. During 1947-48 (15-8-1947 to 31-3-1948), 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 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 15-8-1947 to 31-3-1948 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.

No. 22-A—STATEMENT showing calculation of CONTRIBUTION to GENERAL REVENUES and amount accruing to RAILWAY RESERVE FUND during the year 1949-50.

	Commercial	Strategic	Total
(a) Receipts			
Gross Traffic receipts	2,36,34,37,001	..	2,36,34,37,001
Subsidized Companies, Government share of surplus profits, etc.	5,95,010	..	5,95,010
Interest on Depreciation Reserve Fund and Reserve Fund Balances	3,55,52,762	..	3,55,52,762
Railway Miscellaneous Receipts	27,21,265	..	27,21,265
Total Receipts	2,40,23,06,038	..	2,40,23,06,038

	Commercial	Strategic	Total
(ii) Expenditure—			
Working Expenses	1,93,10,48,723	..	1,93,10,48,723
Payment to Worked lines	1,80,27,782	..	1,80,27,782
Interest on capital outlay	23,16,88,213	34,831	23,17,23,044
Land and subsidy	5,86,468	..	5,86,468
Open line works (Revenue)	6,18,45,044	..	6,18,45,044
Miscellaneous Railway Expenditure	1,29,70,450	1,68,222	1,31,38,672
TOTAL—EXPENDITURE	2,25,61,66,680	2,03,053	2,25,63,69,733
(iii) Surplus	14,61,39,358	—2,03,053	14,59,36,305
Payment to General Revenue	7,02,03,053	—2,03,053	7,00,00,000
Transferred to Railway Betterment Fund . . . . .	..	..	..
Transferred to Railway Depreciation Fund	7,59,36,305	..	7,59,36,305

ACCOUNT NO. 23—Statement of Capital Expenditure on the Construction and Purchase of Railways during and to end of the year 1949-50.

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, Indian States and District Boards, and to this is added the expenditure separately met from Central and Provincial 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 88) 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 344).

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 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 Debentures 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 rate 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 90. This rate has not, however, been applied to the transaction referred to in footnotes (h), (i), (j) and (k) on page 93.

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 Revenue.

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. 93 under the heading "Railway Annuities" as a separate division of that debt. It will be gradually reduced as the Annuities are paid off year by year.

No. 23—ABSTRACT ACCOUNT OF CAPITAL EXPENDITURE on the construction and purchase of Railways during and to end of the year 1949-50.

Class and name of Railway	No. of item	Expenditure during the year				EXPENDITURE OUTSIDE THE REVENUE ACCOUNT PROVIDED IN THE RAILWAY PROGRAMME				Expenditure to end of the year				Total Capital Outlay Columns 11 & 12 minus 13
		2	3	4	5	Direct Gov. outlay	Capital contributed by companies or Indian States etc., of Account No. 23-A	9	10	11	12	13	14	
CENTRAL GOVERNMENT COMMERCIAL LINES														
INDIAN GOVERNMENT RAILWAYS														
<i>Open Lines</i>														
Assam	1	1,19,12,269	..	..	1,19,12,269	(a) 30,47,69,054	3,00,496	..	..	30,50,69,550	..	..	..	30,50,69,550
Bengal Nagpur	2	1,09,98,799	..	..	1,09,98,799	83,07,79,572	..	3,09,29,430	..	86,17,09,002	..	..	..	86,17,09,002
Bombay, Baroda and Central India	3	1,52,27,016	..	..	1,52,27,016	59,22,63,348	1,27,96,848	1,22,45,033	..	61,73,05,229	(h) 19,41,38,417	..	..	81,14,43,646
East Indian	4	4,95,65,203	..	..	4,95,65,203	1,40,74,65,038	..	..	..	1,40,74,65,038	..	..	..	1,92,16,50,406
Great Indian Peninsula	5	7,09,48,316	..	..	7,09,48,316	(c) 83,32,11,770	..	..	13,10,570	83,45,22,340	(i) 63,45,64,563	14,78,52,657	..	1,32,55,16,116
Madras and Southern Mahratta	6	2,27,10,847	..	..	2,27,10,847	(f) 37,06,20,595	..	2,43,02,114	20,12,242	39,69,34,951	(j) 20,01,36,423	2,53,27,013	..	57,17,44,361
Eastern Punjab	7	2,53,32,925	..	..	2,53,32,925	44,81,31,513	..	..	..	44,81,31,513	4,11,88,385	..	..	48,93,19,898
Oudh Tirhut	8	2,47,44,758	..	..	2,47,44,758	(e) 35,21,70,084	..	18,60,610	35,83,456	35,76,14,150	..	..	..	35,76,14,150
South Indian	9	1,22,00,677	..	..	1,22,00,677	(f) 37,34,57,363	80,46,952	64,53,974	..	38,79,58,289	(k) 7,63,72,109	..	..	46,43,30,398
Railway Collieries	10	28,05,636	..	..	28,05,636	7,18,63,234	..	..	..	7,18,63,234	..	..	..	7,18,63,234
O. L. W.	11	5,16,84,152	..	..	5,16,84,152	(g) 7,09,60,318	..	..	..	7,09,60,318	..	..	..	7,09,60,318
Darjeeling Himalayan	12	1,10,591	..	..	1,10,591	1,11,18,507	..	..	..	1,11,18,507	..	..	..	1,11,18,507
Total	30,42,41,189	..	..	..	30,42,41,189	5,66,68,10,396	2,11,44,296	7,57,91,161	69,06,208	5,77,06,52,121	1,80,84,37,922	31,07,50,457	..	7,26,23,39,586
Construction														
Assam Rail Link Project	13	2,69,97,859	..	..	2,69,97,859	6,09,69,851	..	..	..	6,09,69,851	..	..	..	6,09,69,851
Bengal Nagpur	14	5,40,626	..	..	5,40,626	9,04,771	..	..	..	9,04,771	..	..	..	9,04,771
East Indian	15	89,00,366	..	..	89,00,366	1,77,20,869	..	..	..	1,77,20,869	..	..	..	1,77,20,869
Eastern Punjab	16	—3,02,199	..	..	—3,02,199	26,09,386	..	..	..	26,09,386	..	..	..	26,09,386
Great Indian Peninsula	17	—75,198	..	..	—75,198	1,00,57,463	..	..	..	1,00,57,463	..	..	..	1,00,57,463
Total	3,60,61,454	..	..	..	3,60,61,454	9,22,62,340	..	..	..	9,22,62,340	..	..	..	9,22,62,340

India Government Railways worked by Indian States																	
Open Lines																	
Gaekwar Baroda Section	18	1,686	..	..	1,686	..	..	1,686	..	..	..	..	..	..	..	..	1,686
Bezwada Extension	19	..	..	..	18,20,735	..	..	18,20,735	..	..	..	..	..	..	..	..	18,20,735
Dhone Kurnool	20	6,297	..	..	28,04,269	..	..	28,04,269	..	..	..	..	..	..	..	..	28,04,269
Total		7,983	..	..	46,26,690	..	..	46,26,690	..	..	..	..	..	..	..	..	46,26,690
Total commercial lines		34,03,10,626	..	..	5,76,38,99,426	..	2,11,44,296	5,78,48,43,722	..	7,57,91,161	..	69,06,288	5,86,76,41,151	..	1,80,84,37,922	..	7,35,92,28,616
Strategic lines																	
Construction																	
Eastern Punjab	21	21,90,609	..	..	21,90,609	..	..	21,90,609	..	..	..	..	21,90,609	..	..	..	21,90,609
TOTAL CENTRAL GOVERNMENT		34,25,01,235	..	..	5,76,58,90,936	..	2,11,44,296	6,78,70,34,331	..	7,57,91,161	..	69,06,288	5,86,97,31,760	..	1,80,84,37,922	..	7,36,14,19,225*

(a) Includes Rs. 6,06,00,000 and Rs. 92,778 transferred from O. T. and M. S. & M. Railways respectively and excludes Rs. 2,62,976 and Rs. 21,299 transferred to S. I. and O. T. Railways respectively.

(b) Excludes Rs. 1,92,76,166 transferred to C. L. W.

(c) Excludes Rs. 1,19,535 transferred to M. & S. M. Railway.

(d) Includes Rs. 1,91,671 and Rs. 1,19,535 transferred from S. I. and G. I. P. Railways respectively and excludes Rs. 92,778 transferred to Assam Railway.

(e) Excludes Rs. 6,06,00,000 transferred to and includes Rs. 21,299 transferred from Assam Railway.

(f) Includes Rs. 2,62,976 transferred from Assam Railway and excludes Rs. 1,91,671 transferred to M. & S. M. Railway.

(g) Includes Rs. 1,92,76,166 transferred from E. I. Railway.

(h) A sum of £2 million, representing the 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.

(i) A sum of £3,575,000 representing the C. I. P. Railway Company's share capital paid off during 1925-26, has been converted at the average rate of exchange relating to that year.

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

(k) A sum of £1 million, representing the S. I. Railway Company's share capital paid off during 1944-45, has been converted at the average rate of exchange for April 1944.

Abstract

Direct Government Outlay	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
From Capital contributed by Company's or Indian States, etc., vide Account No. 23-A	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Capital Outlay/Outside Revenue Account as provided in the Railway programme	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Excludes Capital outlay amounting to Rs. 2,38,40,19,201 on 31.3.1947 in respect of the Ex. B.A. (Rs. 86,01,25,358), Ex. N. W. Railway Open line (Rs. 1,17,45,51,736), Ex. N. W. Construction (Rs. 78,22,525) Ex. N. W. Strategic (Rs. 32,61,15,743), Jodhpur open line (Rs. 1,41,61,449), Jodhpur Construction (Rs. 12,44,390) with distributions in columns 6, 7, 8, 9, 10, 12 and 13 and includes Rs. 88,74,00,000 estimated Capital outlay on 15.8.1947 of Assam (Rs. 22,47,00,000), Eastern Punjab (Rs. 44,41,00,000), Saldah Division of the Ex-Bengal Assam Railway merged in the E. I. Railway (Rs. 15,80,00,000) and Katiar 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 15.8.1947 of E. P. (Rs. 44,41,00,000) and Assam (Rs. 22,47,00,000) including Rs. 3,00,496 Capital contributed by companies in Column 7 over the Columns 6, 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 pro-portion accounts.

No. 23-A—DETAILED ACCOUNT OF CAPITAL CONTRIBUTED BY COMPANIES, INDIAN STATES AND DISTRICT BOARDS, ETC., TOWARDS OUTLAY ON INDIAN GOVERNMENT RAILWAYS DURING AND TO END OF THE YEAR 1949-50.

This account shows in detail the amounts of Share and stock Capital, Debentures and Debenture Stock contributed by the several Companies, etc., during and to end of the year.

Railways	During the year 1949-50						To end of the year 1949-50						Remarks
	Share Capital	Debentures and debenture stock		Total (columns 2 + 4) converted into Rs.	Contribution from Indian States	Total	Share and stock capital	Debentures and debenture stock		Total (columns 8 + 10) converted into Rs.	Contribution from Indian States and 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
Bombay, Baroda and Central India	£	£	£	Rs.	Rs.	Rs.	£	£	£	Rs.	Rs.	Rs.	Rs.
South Indian	1,27,96,848	1,27,96,848
Assam (Jorhat)	80,46,952	80,46,952
	3,00,496	3,00,496
Total	2,11,44,296	2,11,44,296

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 Debentures 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 (c) 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 Mahratta 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 moneys 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 Railways concerned, those shown in column 7 were converted at the rates of exchange provided in the respective contracts. The difference resulting from the conversions 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 Revenue 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 in 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		3	Indian Stock issued or appropriated in Exchange for			7	Terminable Annuities		10	Total undischarged liability, column 10 minus columns 7 and 9
		2	4		5	6	8		9			
	£	£	£	£	£	£	£	£	£	£	£	£
Central Government—												
INDIAN GOVERNMENT RAILWAYS—												
Bengal Assam (including Bengal Central)	612,863	512,160	67,713	541,054	316,109	2,849,847	650,041	4,932,303	4,932,303	(a) 3,966,153@		
Bombay, Baroda and Central India	2,000,000	10,089,146	2,467,757	7,574,366†	4,624,530*	25,467,634	6,464,419	14,556,903	14,556,903	(b) 14,556,903		
East Indian (including Oudh and Rohilkhand)	..	5,243,778	8,555,880	..	..	33,109,218	10,767,809	48,277,298	48,277,298	(c) 37,188,349		
Great Indian Peninsula (including Indian Midland Railway)	7,998,210	524,711	3,263,216	..	..	9,097,908	1,966,883	47,596,805	47,596,805	(d) 36,828,996		
North Western (old Sindh, Punjab and Delhi Railway)	..	..	894,712	..	..	11,319,558	1,898,526	14,009,529	14,009,529	(e) 9,447,022@		
Madras and Southern Mahratta (old Madras Railways) †	2,793,353‡	..	1,079,438	..	..	..	..	15,007,623	15,007,623	(f) 13,108,097		
South Indian	1,000,000‡	3,221,731	..	..	..	..	..	5,726,169	5,726,169	(g) 5,726,169		
Grand Total	14,404,426	19,591,526	16,328,716	13,027,031	7,536,263	81,844,165	21,748,678	160,108,630	160,108,630		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. 1,06,750 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 pages 94 and 95.

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

For footnotes (a) to (g) See pages 96 and 97.

@These figures will be revised when the accounts of the preparation period are finally closed. See footnote on page 93 (Account No. 22)

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

	Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1950		Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1950
(a) Bengal Assam Railway.							
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	402,350	..	402,350				
Debentures stock outstanding	348,666	..	348,666				
Debentures stock redeemed by issue of India Stock	62,642	67,713	..				
<i>Less</i> —Discharged by Sinking Fund payments to end of 1923-24(x)		15,006	52,707				
Capital value of Terminable Annuities	3,891,917						
Redeemed by issue of India Stock £542,070		541,054					
<i>Less</i> —Discharged by Sinking Fund payments to end of 1923-24 (x)		301,103	239,961				
In process of discharge by Annuity payments	£2,949,847						
<i>Less</i> —Discharged to end of 1923-24 (x)	650,041						
	4,916,088		2,190,806				
			@3,986,153				
(b) Bombay, Baroda and Central India Railway.							
Share Capital	11,685,580		2,000,000				
<i>Less</i> —New Company's Stock issued in exchange	2,000,000(x)		10,089,146				
	£9,685,580		2,467,757				
Debentures	2,391,300	2,467,757	2,467,757				
	14,076,880		14,556,903				
(c) East Indian Railway							
Debentures							
Debentures Stock outstanding							
Debenture Stock redeemed by issue of India Stock							
<i>Less</i> —Discharged by Sinking Fund payments to end of 1923-24 (x)							
Capital Value of Terminable Annuities							
Redeemed by issue of India Stock £7,282,366							
<i>Less</i> —Discharged by Sinking Fund payments to end of 1923-24 (x)							
In process of discharge by Annuity Payments	£25,467,684						
<i>Less</i> —Discharged to end of 1923-24 (x)	6,464,419						
Property of the Company	5,036,049						
Debentures discharged in anticipation of purchase	1,865,000						
<i>Less</i> —Discharged by Discount Sinking Fund payments to end of 1931-32							
Debentures	3,030,300						
Debenture Stock	384,700						
	47,536,049						

(b) Bombay, Baroda and Central India Railway.

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 Provincial 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 and Indian States (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	66,52,049	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	3,89,57,184	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
1995-96	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	7,73,73,500
1898-99	6,35,47,234	75,03,123	7,10,50,357	69,03,525	14,535	7,79,68,417	-34,89,813	7,44,78,604
1899-1900	5,69,73,307	2,19,04,310	7,88,77,617	..	35,340	7,89,12,957	-36,05,133	7,53,07,824
1900-01	3,27,55,314	4,10,34,647	7,37,89,961	..	-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	24,375	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	14,49,075	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	17,37,180	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	8,29,170	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	51,630	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	98,415	-29,69,625	15,38,48,443	1,82,33,561	17,20,82,004
1908-09	6,92,58,825	7,94,22,495	14,86,81,320	1,053	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	1,80,225	18,690	12,10,25,925	-1,23,92,933	10,86,32,992
1910-11	11,88,91,275	3,44,14,170	15,33,05,445	5,53,425	11,925	15,38,70,795	6,58,28,253	21,96,99,048
1911-12	11,93,19,630	..	11,93,19,630	6,64,125	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	6,21,165	63,990	14,91,23,895	-1,44,84,880	13,46,39,015
Total carried over	2,28,27,89,498	60,36,33,666	2,88,64,23,164	7,86,22,683	6,19,78,613	3,02,70,24,460	1,80,83,23,019	4,83,53,47,479

B. and BB. — Railway Capital and Revenue Accounts

No. 23 C—SUMMARY of CAPITAL EXPENDITURE ON INDIA GOVERNMENT RAILWAYS—CENTRAL—contd.

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME					Expenditure debited to Famine Relief and Insurance 5 Rs.	Expenditure provided from Central and Provincial Revenue (Account No. 23) 6 Rs.	Total Construction Expenditure 7 Rs.	Liabilities involved in the purchase of Railways (Account No. 23-B) 8 Rs.	Grand Total 9 Rs.
	Direct Government Outlay 2 Rs.	From capital contributed by companies and Indian States (Account No. 23-A) 3 Rs.	Total 4 Rs.							
Brought forward	2,28,27,89,498	60,36,33,666	2,88,64,23,164	7,86,22,683	6,19,78,613	3,02,70,24,460	1,80,83,23,019	4,83,53,47,479		
1913-14	11,13,00,388	7,18,11,825	18,31,12,213	1,28,640	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	-19,665	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	-2,895	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	-7,140	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	-300	-11,493	3,73,86,425	-2,06,49,360	1,67,37,065		
1918-19	8,05,75,044	-1,99,30,074	6,06,44,970	-285	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	-60,841	19,68,447	26,08,35,796	-2,18,83,200	23,89,52,596		
Total to end of 1920-21 Deduct—Expenditure from Provincial Revenues	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,42,00,558	3,98,29,46,969	1,66,54,34,566	5,64,83,81,535		
Total Expenditure of Cent- ral Government to 31st March 1921	..	..	..	..	32,65,601	32,65,601	..	32,65,601
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	19,30,58,782	-5,46,081	19,25,12,701	..	..	19,25,12,701	-1,21,707	19,23,90,994

1926-27	29,85,92,689	-2,63,14,100	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
1937-38	(e) ..	(p) 13,22,074	13,22,074	..	13,22,074	..	13,22,074
	-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	..	51,83,429	..	51,83,429
1938-39	(f) -45,57,561	(q) -42,23,005	-45,57,561	..	-45,57,561	..	-45,57,561
	6,43,84,239	-4,10,50,818	2,33,33,421	..	2,33,33,421	..	2,33,33,421
Total carried over	5,50,24,66,596	30,01,25,384	5,80,25,91,980	7,82,21,111	5,94,16,63,549	1,61,08,96,349	7,55,25,59,898

B. and BB. - Railway Capital and Revenue Accounts.

For footnotes (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s) and (w) see page 103.

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

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME				Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and provincial 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 and Indian States (Account No. 23-A)	Total						
1	2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	5,50,24,66,596	30,01,25,384	5,80,25,91,980	7,82,21,111	6,08,50,458	5,94,16,63,549	1,61,08,96,349	7,55,25,59,898	
1939-40	(c) 1 4,71,09,926	(r) -1,12,14,055	-1,12,14,055	..	..	-1,12,14,055	..	-1,12,14,055
1940-41	2,31,31,907	..	4,71,09,926	..	-23,00,378	4,48,09,548	..	4,48,09,548	
1941-42	(c) 2 { (g) -52,25,575 (c) 1	(s) -1,64,31,736	2,31,31,907	..	..	2,31,31,907	..	2,31,31,907
1942-43	83,41,507	-4,87,57,826	-2,16,57,311	..	..	-2,16,57,311	..	-2,16,57,311
	{ (h) 1,92,10,415 23,95,98,987	(l) -2,52,83,955	-4,04,16,319	..	..	-4,04,16,319	..	-4,03,69,942
1943-44	8,70,64,220	-35,11,298	-60,73,540	..	..	-60,73,540	..	-60,73,540
	{ (x) 5,32,387 18,15,99,804	-5,56,89,788	18,40,09,199	..	..	18,40,09,199	..	18,40,09,199
1944-45	{ (xx) -27,42,384 (c) -1	..	8,35,52,922	..	..	8,35,52,922	..	8,35,52,922
1945-46	9,84,95,599	-6,678	-14,14,534	..	..	-14,14,534	..	-14,14,534
	{ (z) -629	(y) -19,46,921	6,13,47,983	..	..	6,13,47,983	..	6,14,05,955
1946-47	10,90,89,661	..	12,71,239	..	..	12,71,239	..	12,71,239
1947-48 (1-4-74 to 14-8-47)	6,21,01,584%	..	-1	..	..	-1	..	-1
provisional	{ (-) 2,15,08,02,610 82,75,70,404	-3,00,496	9,84,88,921	..	..	9,84,88,921	..	9,84,88,921
1947-48 (15-8-47 to 31-3-48)	3,18,93,752	3,00,496	-629	..	..	-629	..	-629
provisional	34,39,52,617	..	10,90,89,661	..	..	10,90,89,661	..	10,90,89,661
1948-49	34,25,01,235	..	6,21,01,584	..	..	6,21,01,584	..	6,21,01,584
1949-50	5,76,58,90,035	..	-2,15,11,03,106	-24,29,950	-5,16,43,812	-2,20,51,76,868	-17,88,42,333	-2,38,40,19,201*	
	..	..	82,78,70,900	..	..	82,78,70,900	5,95,29,100	88,74,00,000*
TOTAL	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	(zz) 7,36,14,19,225	

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

* Vide Foot Note (*) on page 93 Account No. 23.

(e) Includes Madras and Southern Mahratta & Mysore State Railways transactions prior to 1893-94, of which the distribution for previous years is not available.
 (f) Made up of minus Rs. 6,65,00,000 representing share capital of Bombay, Baroda and Central India, South Indian and Madras and Southern Mahratta Railways, vide paragraph 2 of Explanatory Note on pages 94 and 95, 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 and (i) Rs. 144 representing old survey outlay on Vasad Karna 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 Accounts for 1935-36.
 (g) Represents Capital at charge of Burma Railways since transferred.
 (h) Represents cost of telegraph wires, vide footnote (a) on page 110 of the Finance and Revenue Accounts for 1938-39.
 (i) 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.
 (j) Vide footnote (e) on page 63 of the Finance and Revenue Accounts for 1942-43.
 (k) Includes Rs. 6,27,170 brought on without financial adjustment on account of the Suramangalam Salem Railway taken over from the Salem District Board.
 (l) Includes Rs. 69,30,443 brought on without financial adjustment on account of Tanjore District Board Railway taken over from the District Board.
 (m) Includes Rs. 6,65,00,000 mentioned at (b) above.
 (n) Represents contribution by Palanpur Durbar omitted without financial adjustment.
 (o) Reduction is due to adoption of statutory rate for the capital stocks of Bombay, Baroda and Central India, Madras and Southern Mahratta and South Indian Railways referred to at (b) above vide footnote (d) on page 142 of the Finance and Revenue Accounts for 1935-36.
 (p) 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 1938-37.
 (q) 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.
 (r) Vide footnote (h) on page 110 of the Finance and Revenue Accounts for 1939-40.
 (s) Made up of minus Rs. 27,87,648, minus Rs. 32,86,957 and minus Rs. 1,43,90,464 and Rs. 3,33,333, vide footnotes (b), (e) & (g) on page 104 of the Finance and Revenue Accounts, 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. 43,298; 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 Shares 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 paragraph 7 of Explanatory Note on page 91.
 (w) Net reduction due to reconversion of sterling figures in Account No. 23 B, vide para raph 7 of Explanatory Note on page 91.
 (x) Vide footnote (d) on page 84 of the Finance and Revenue Accounts for 1943-44.
 (y) Vide footnote (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
 (z) Made up of minus Rs. 1,26,914; Rs. 3,09,253; Rs. 5,32,387 and Rs. 9,78,387 vide footnotes (b), (d) and (e) on page 84 of the Finance and Revenue Account for 1943-44.
 (zz) 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 (e) on page 94 of the Finance and Revenue Accounts for 1945-46.
 (zz) For purposes of adjustment of interest the capital outlay is distributed as follows :

Total capital outlay	82,71,73,344
Deduct—Capital contributed by companies and Indian States, etc.	6,51,31,01,585
	*
Total	77,34,02,74,929

*The figures are provisional pending closing of the pre-partition accounts

ACCOUNT No. 24—Statement of Gross Revenue Receipt, Expenditure and Net Revenue Receipts of Indian Government Railways for the year 1949-50.

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.

3. The details of earning 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) undischarged liabilities of the year, (2) disbursements in respect of liabilities of previous years and (3) miscellaneous advances.
 5. As a part of the scheme for the separation of Railway finances from the General finances the interest that accrues on the balances in the Depreciation Reserve and Reserve funds, which are mainly held in deposit with the Central Government, is shown under Miscellaneous Receipts in Account No. 28. 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.

No. 24—ACCOUNT of GROSS REVENUE RECEIPTS, EXPENDITURE

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
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Indian Government Railways</i>								
Assam including A.R.L.P.	1,04,83,796	25,70,358	2,19,44,267	4,39,98,421	30,16,725	4,70,15,146	—10,02,369	4,60,12,777
Bengal Nagpur	6,27,88,705	1,30,00,704	19,44,13,508	27,02,02,917	54,31,666	27,56,34,583	—6,90,067	27,49,44,516
Bombay, Baroda and Central India.	13,12,03,907	2,79,59,591	17,99,58,206	33,91,21,703	52,09,395	34,43,31,098	—63,01,507	33,80,29,591
East Indian	19,91,53,978	3,27,88,639	36,34,46,824	59,53,89,441	1,31,63,907	60,85,53,348	—52,72,340	60,32,81,008
Eastern Punjab	7,09,48,943	1,75,47,696	5,32,51,819	14,17,48,458	38,97,864	14,56,46,322	8,87,319	14,65,33,641
Great Indian Peninsula	14,46,59,726	4,51,06,151	24,28,06,774	43,25,72,651	78,79,116	44,04,51,767	—53,10,853	43,51,40,914
Madras and Southern Maharashtra.	8,22,35,271	1,77,47,303	11,59,08,334	21,58,90,908	50,66,553	22,09,57,461	—52,48,993	21,57,08,468
Oudh Tirhut	6,06,96,778	74,22,596	5,03,77,919	12,74,97,293	16,72,493	12,91,69,776	—29,48,323	12,62,21,453
South Indian	8,02,12,836	1,00,59,492	7,56,50,420	16,59,22,748	38,92,483	16,98,15,231	—11,58,918	16,86,56,313
Darjeeling Himalayan	5,25,757	5,98,961	24,51,381	35,76,099	77,032	36,53,131	—6,67,728	29,85,403
TOTAL	86,09,09,697	17,48,01,491	1,30,02,09,451	2,33,59,20,639	4,98,07,224	2,38,52,27,863	—2,77,13,779	2,35,75,14,084
<i>Indian Government Railways worked by Indian States.</i>								
Bezwada and Dhone Kurnool	15,45,891	3,69,375	25,73,948	44,89,214	35,261	45,24,475	..	45,24,475
Gaekwar Baroda Section	3,70,726	45,523	9,64,638	13,80,887	17,555	13,98,442	..	13,98,442
Contribution to Depreciation Reserve Fund on account of Indian Government Railways worked by Indian States and Miscellaneous.	..	..	..	..	..	..	..	..
TOTAL	19,16,617	4,14,898	35,38,586	58,70,101	52,816	59,22,917	..	59,22,917
GRAND TOTAL	86,28,26,314	17,52,16,389	1,30,37,48,037	2,34,17,90,740	4,93,60,040	2,39,11,50,780	—2,77,13,779	2,36,34,37,001

(a) Includes Rs. 4,76,05,516 on account of Gross Earnings of Worked Lines.

(b) Includes Rs. 3,14,89,106 on account of share of working expenses of Worked Lines.

(c) This is made up as follows:—

Net Earnings	R .
	1,61,16,410
Payment of guaranteed interest paid to the Tanjore District Board etc.	19,11,372
Rebate and Subsidy, etc. . . . .	..
TOTAL	1,80,27,782

and NET REVENUE RECEIPTS of INDIAN GOVERNMENT RAILWAYS for the year 1949-50.

Expenditure.

Ordinary Working expenses (Column 8 of Account No. 24-A)	Appropriation to Depreciation Reserve Fund	Renewals and Replacements	Deduct	Payments to worked lines	Gross Working Expenses	Suspense	Gross Expenditure	Net Receipts (Column 9 minus Column 17)	Percentage of working expenses (columns 10+11) on earnings (column 7) (d)
			Expenditure from Depreciation Reserve Fund						
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,49,88,105	44,40,000	-11,85,442	-11,85,442	5,22,587	7,99,50,692	15,87,634	8,15,38,326	-3,55,25,549	168.94
22,23,00,373	1,40,84,000	1,72,03,100	1,72,03,100	10,827	23,63,95,200	10,05,792	23,74,00,992	3,75,43,524	85.76
20,79,53,268	1,32,70,277	2,92,12,964	2,92,12,964	37,41,486	22,49,65,031	-7,39,017	22,42,26,014	11,38,03,577	64.25
45,60,06,006	3,16,70,000	75,55,504	75,55,504	..	48,76,76,006	-74,80,890	48,01,95,116	12,30,85,892	80.14
11,34,09,739	77,81,642	59,81,887	59,81,887	50,42,954	12,62,34,335	-16,14,609	12,46,19,726	2,19,13,915	83.21
30,01,25,524	2,10,80,333	1,50,30,068	1,50,30,068	58,68,460	32,70,74,317	6,11,352	32,76,85,669	10,74,55,245	72.93
17,36,39,830	91,47,000	1,39,51,810	1,39,51,810	3,11,169	18,30,97,999	12,692	18,31,10,691	3,25,97,777	82.72
12,70,57,213	65,58,000	1,35,50,070	1,35,50,070	..	13,36,15,213	15,91,857	13,52,07,070	-89,85,617	103.44
13,64,61,659	75,34,000	1,02,45,091	1,02,45,091	25,30,299	14,65,25,958	-58,620	14,64,67,338	2,21,88,975	84.80
40,95,217	1,83,000	57,79,199	57,79,199	..	42,78,217	1,56,782	44,34,999	-14,49,596	117.11
1,81,60,36,934	11,57,48,252	11,73,24,251	11,73,24,251	1,80,27,782	1,94,98,12,968	-49,27,027	1,94,48,85,941	41,26,28,143	80.98
28,48,166	..	-860	..	..	28,47,306	4,42,748	32,90,054	12,34,421	62.82
9,42,424	..	18,302	..	..	9,60,726	4,37,716	13,98,442	..	67.39
..	(d) 77,000	..	17,442	..	59,558	-5,57,490	-4,97,932	4,97,932	..
37,90,590	77,000	17,442	17,442	..	38,67,590	3,22,974	41,90,564	17,32,353	64.63
(b) 1,81,98,27,524	11,58,25,252	11,73,41,693	11,73,41,693	(c) 1,80,27,782	1,95,36,80,558	-46,04,053	1,94,90,76,505	41,43,60,496	80.96

(d) The percentage of working expenses is inclusive of appropriation to Depreciation Reserve Fund. The details of appropriation to Depreciation Reserve Fund are given below:—

B. E. & D. K. Rs.
77,000

No. 24-A.—DETAILED ACCOUNT OF ORDINARY WORKING EXPENSES OF INDIAN GOVERNMENT RAILWAYS for the Year 1949-50.

Class and name of Railways	1		2		3		4		5		6		7		8	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
CENTRAL GOVERNMENT																
<i>Indian Government Railways</i>																
Assam		1,14,31,726		2,85,17,667		1,14,81,925		74,61,216		36,18,662		1,24,76,909		7,49,88,105		
Bengal Nagpur		2,83,64,202		8,73,77,951		3,76,47,929		3,08,23,532		1,43,51,085		2,37,36,671		22,23,00,373		
Bombay, Baroda and Central India		2,64,62,984		7,94,77,679		3,52,06,631		3,18,21,307		1,66,01,902		1,83,82,785		20,79,53,268		
Darjeeling Himalayan		5,25,336		13,50,726		10,03,322		7,48,963		2,68,984		1,97,886		40,95,217		
East Indian		6,02,75,885		16,09,83,907		8,11,33,514		5,93,35,827		3,42,12,831		6,00,64,042		45,60,06,006		
Eastern Punjab		1,64,73,478		4,17,43,812		2,37,11,188		1,82,14,299		58,23,276		74,43,686		11,34,09,739		
Great Indian Peninsula		3,24,24,559		12,23,90,145		4,84,75,632		5,11,01,939		2,22,66,845		2,34,66,404		30,01,25,524		
Madras and Southern Maharashtra		1,66,66,590		6,11,56,653		2,72,70,461		4,22,14,839		80,82,915		1,82,48,372		17,36,39,830		
Oudh Tirhut		1,60,78,750		4,86,74,157		2,02,02,886		1,29,47,430		1,28,55,578		1,72,98,412		12,70,57,213		
South Indian		1,63,69,585		4,61,71,868		2,60,36,480		2,86,10,608		74,76,143		1,17,96,955		13,64,61,659		
TOTAL		22,40,73,075		67,78,44,585		31,21,69,968		28,32,79,960		12,55,58,224		19,31,11,122		1,81,60,36,934		
Indian Government Railways worked by Indian States																
Bezawada and Dhone Kurnool		4,06,840		7,39,342		..		..		13,10,373		3,01,611		28,48,166
Gadkwar Baroda Section		1,02,536		2,54,266		1,40,515		2,90,455		1,04,044		50,608		9,42,424		
TOTAL		5,09,376		9,93,606		1,40,515		2,90,455		14,14,417		4,42,219		37,90,590		
GRAND TOTAL		22,45,82,451		67,88,38,193		31,23,10,483		28,35,70,415		12,69,72,641		19,35,53,341		1,81,98,27,524		

ACCOUNT No. 25—Statement of Appropriations 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.

4. 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 rules of allocation. The contribution to the Depreciation Reserve Fund is worked out as on Indian Government Railways.

5. 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. 4,24,99,663, 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.

6. 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 balance. 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 investments 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.

7. 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 has been written back in the accounts for 1949-50.

8. 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.

9. At the time of the partition of the country with effect from 15-8-47, 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-receipts 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 Assam and the 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 Scaldah Division and the Katihar Section of the Ex-B.A. Railway, which were merged in the E.I. and the 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, the 31st March 1949 and 31st March 1950 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 period and the division of assets and liabilities is made.

No. 25—STATEMENT OF APPROPRIATIONS to and from the RAILWAY DEPRECIATION RESERVE FUND during and to end of the year 1949-50 and the BALANCE at the commencement and at the close of the year.

Name of Railway	Balance on 1st April, 1949		During 1949-50		To end of 1949-50		Balance on 31st March 1950	
	At Debit	At Credit	Receipts	Withdrawals	Receipts	Withdrawals	At Debit	At Credit
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT COMMERCIAL LINES								
INDIAN GOVERNMENT RAILWAYS								
Assam	..	(e) 3,39,18,314	66,91,740	-11,86,442	4,69,60,012	51,64,519		4,17,95,496
Bengal Nagpur	..	14,36,00,082	1,87,49,802	1,72,03,100	38,10,93,897	23,68,49,113		14,42,44,784
Bombay, Baroda and Central India	..	15,26,79,882	2,48,55,509	2,92,12,994	37,41,89,761	22,58,67,334		14,83,22,427
East India	..	17,83,62,750	5,16,22,343	76,56,504	71,13,29,652	49,05,02,063		22,08,27,589
Eastern Punjab	..	8,05,73,379	1,43,78,316	69,81,887	10,22,52,205	1,32,82,397		8,80,69,919
Great Indian Peninsula	..	17,93,77,426	3,12,97,156	1,50,30,068	62,41,78,319	32,85,33,805		19,56,44,514
Madras & Southern M. R. State	..	10,02,02,748	1,81,57,736	1,39,51,810	26,36,83,492	16,98,01,818		(k) 10,38,81,574
Odish Tirhut	..	76,416	91,32,496	1,35,50,070	11,26,22,995	8,15,75,694		6,10,47,301
South Indian	..	..	1,65,06,986	1,02,46,091	21,57,15,440	12,82,80,064		8,74,35,376
Darjeeling Himalayan	..	..	2,30,187	57,79,199	30,31,966	58,64,437		-28,32,471
TOTAL	(a) 31,07,416	1,01,81,45,894	19,16,22,271	11,73,24,251	2,73,50,57,739	1,64,57,21,241		1,08,93,36,498
INDIAN GOVERNMENT RAILWAYS WORKED BY INDIAN STATES								
Contribution to Depreciation Fund on account of Government Railways worked by Indian States.		(d) 6,85,083	1,89,286	17,442	17,30,846	9,23,919		(b) 8,06,927
TOTAL		6,85,083	1,89,286	17,442	17,30,846	9,23,919		8,06,927
Withdrawal from Depreciation Fund to meet the loss on the working of Railways and repayment thereof.	..	..	..	..	31,49,91,468	31,49,91,468		..
Value of abandoned assets written off from Capital Account	(b)	..	..	..	..	..		..
Total Commercial lines	31,07,416	1,01,88,30,977	19,17,61,557	11,73,41,693	3,05,17,80,053	1,96,16,36,628		1,09,01,43,425
Viragapatam Port	..	31,52,918	2,06,300	14,660	37,48,578	4,04,020		33,44,558
GRAND TOTAL	31,07,416	1,02,19,83,895	(j) 19,19,67,857	11,73,56,353	3,05,55,28,631	1,96,20,40,648		1,09,34,87,983

(a) Transferred from the books of Railway Board.

(b) Transferred to the books of Railways.

(c) Includes Rs. 33,12,250 transferred from the books of Railway Board.

(d) Excludes Rs. 33,12,250 transferred to the books of E. I. Railway.

(e) Includes Rs. 55,934 and Rs. 65,70,182 transferred from M. & S. M. and O. T. Railways respectively and excludes Rs. 16,279 and Rs. 2,37,406 transferred to O. T. and S. I. Railways respectively.

(f) Excludes Rs. 70,359 transferred to M. & S. M. Railway.

(g) Includes Rs. 1,59,136 and Rs. 76,359 transferred from S. J. and G. I. P. Railways respectively and excludes Rs. 55,934 transferred to Assam Railway.

(h) Includes Rs. 16,279 transferred from Assam Railway and excludes Rs. 65,70,182 transferred to Assam Railway.

(i) Includes Rs. 2,37,406 transferred from Assam Railway and excludes Rs. 1,59,136 transferred to M. & S. M. Railway.

(j) Includes Rs. 7,59,36,305 on account of contribution from surplus of the year.

(k) The balances relating to Bezwada Extension and Dhule Karmool Railways to end of 1929-30 are included in those shown against M. & S. M. Railway. While those for 1930-31 onwards are included in those shown against contribution to Depreciation Fund on account of Government Railways worked by Indian States.

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

This Account sets forth the amounts received into, and withdrawn from the 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 Reserve Fund are obtained in the manner explained in the Note to account No. 22-A. Amounts may be withdrawn from the Railway 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 Reserve may also be 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. 5,73,57,332), 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 90.

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 Dominions no

portion of the fund balance in respect of the sections of the railways transferred to Pakistan, has been dropped on 15-8-1947.

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 Dominions of India and Pakistan is reached.

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. 4,47,502 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 an amount of Rs. 8,716 was minus debited to this fund. This represented the write back of the amount debited in excess in the previous years.

Reserve Fund Investment Account

Pending utilisation for the purposes for which the Reserve Fund had been created a part of the amount standing, at credit of the 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 'Reserve Fund Investment Account' while the interest accruing from the investment has been credited to the Railway Revenues, (See Account No. 28).

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 6 of the explanatory note on page 107.

No. 25-A.—Account of Railway Reserve Fund for the year ended 31st March 1950.

BALANCE ON 1ST APRIL 1949		RECEIPTS					PAYMENTS					BALANCE ON 31st MARCH, 1950			
		A—Railway Reserve Fund		B—Investments			A—Railway Reserve fund			B—Investments					
		Transferred from Revenue account	Cash Balance	Gain on the sale of Securities	Sale of Securities	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				Total	Cash Balance	Investments	Gross Balance
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,56,85,086	25,45,057	675	..	..	..	-8,716	..	..	-1,125	36,307	26,556	6,54,69,206	25,80,329	6,63,59,534	(a)

(a) The face value of Railway Shares, etc. held in the Reserve Fund Investment Account was Rs. 19,57,600.

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

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

2. This 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 Centres 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 work 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.

3. Unlike the Depreciation Reserve Fund and Railway Reserve Fund, the interest earned on the balance in the Betterment Fund is credited to the Fund itself.

4. It was decided to inaugurate the Fund with a transfer of rupees twelve crores from the Railway Reserve Fund in 1946-47. This Fund is 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 under review.

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 Dominions 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 31-3-1948 is also provisional. Necessary final adjustments will be made in a subsequent year's account when the actuals become available and an agreed division of assets and liabilities between the two Dominions of India and Pakistan is reached.

6. During 1948-49 an amount of Rs. 83,62,000 was contributed to the fund from the Surplus of the year. No contribution during 1949-50 was made.

No. 25-B—Account of Railway Betterment Fund for the year ended 31st March 1950.

Balance on 1st April 1949	Receipts			Payments	Balance on 31st March, 1950.
	Contributions	Interest	Total		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,32,26,930	..	42,44,916	42,44,916	—5,21,982	13,79,93,828

ACCOUNT No. 26—*Account of Interest chargeable against the Net Revenue Receipts of Indian Government Railways for the year ended 31st March 1950.*

This is a statement of the liability for interest etc., on the entire capital outlay on Railways. It shows :—

(1) the interest on debt, i.e., on specific loans raised by the Central Government or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources; and

(2) the interest on Share Capital and Debentures contributed by the Working Companies.

2. Details of the interest on specific loans and on Annuity payments will be found in subsidiary Statement No. 26-A.

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to Railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917, Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate was fixed at 3·3252 per cent in perpetuity), and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of the subsequent period.

It is necessary to mention, in this connection certain changes which have been made in the method of calculation of the average rate of interest charged to Railways and other commercial departments in respect of Capital outlay incurred after the 31st March 1917. Until recently this rate was arrived at by dividing the total amount of interest and discount brought to account during the year in respect of loans raised during the period by the mean between the nominal amounts of the opening and closing balances. With effect from 1928-29, the commission and brokerage paid in connection with issues of loans were added to the interest and discount. A suitable addition was also made for the loss sustained through the tax-free concession attached to some of the loans. The changes made from 1930-31 are as follows :—

(i) the amount of interest taken into account is the amount due for the year and not the amount paid in the year;

(ii) a suitable addition is made for charges for management of debt and advertisement charges connected with new issues; and

(iii) the mean outstanding debt is calculated with reference to the proportionate amounts of cash received and not with reference to the nominal balances.

In view of the conversion of 3½ per cent paper which constituted the bulk of the pre-1917 debt, it has been decided that with effect from the year 1946-47, a uniform rate of interest for all capital outlay should be charged.

4. On the separation of Railway from General finances in 1924-25 the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of railways which is being redeemed through Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest in respect of the liability outstanding on 31st March 1924, which is included in this account under "Interest on Rupees Debt and Annuities" and the balance required to make up the total Annuity payments and the Sinking Fund charges is borne by General Revenues.

No. 26—ACCOUNT OF TOTAL INTEREST CHARGES chargeable against NET REVENUE RECEIPTS OF INDIAN GOVERNMENT RAILWAYS for the year 1949-50.

Class and name of Railway	1	Interest on Sterling Debt	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES			Total	Converted into rupees at the average rate of exchange	Interest on Capital provided by Government	Interest on Rupee Debt and Annuities	Grand Total
			2	3	4						5	6	7	8	9	10
		£	£	£	£	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT										
<i>Commercial Lines</i>										
Indian Government Railways—										
Assam (including A.R.L.P.)		1,10,11,826	..	1,10,11,826	
Bengal Nagpur		2,71,52,241	..	2,71,52,241	
Bombay, Baroda and Central India		2,45,64,742	7,50,000	2,53,14,742	
East Indian		5,09,90,002	1,28,05,312	6,37,95,314	
Eastern Punjab		1,38,34,957	16,96,477	1,55,31,434	
Great Indian Peninsula		3,06,58,429	1,02,99,706	4,09,58,135	
Madras and Southern Mahratta		1,50,11,892	44,11,715	1,94,23,607	
Oudh Tirhut		1,09,77,085	..	1,09,77,085	
Railway Collieries		22,40,641	..	22,40,641	
South Indian		1,30,50,706	3,20,167	1,33,70,873	
Chittranjan Locomotive Works		14,34,760	..	14,34,760	
Darjeeling Himalayan		3,51,810	..	3,51,810	
TOTAL		20,12,79,091	3,02,83,377	23,15,62,468	

No. 26-A—Statement of Interest chargeable against the Net Revenue Receipts for 1949-50.

This statement furnishes detail of the interest on specific loans, on non-specific debt and on the liability incurred in the purchase of railways remaining unredeemed by annuities to end of 1923-24. The total for each Railway under the several headings will be found in the main Account No. 26.

No. 26-A—STATEMENT OF INTEREST, ANNUITIES, etc., of PURCHASED RAILWAYS Chargeable against the NET REVENUE RECEIPTS for 1949-50.								
Class of charges	1	2	3	4	5	6	7	8
	Assam (including Assam Rail link project)	*Eastern Punjab	Bombay, Baroda and Central India	*East Indian (including Oudh and Rohilkhand Railways)	Great Indian Peninsula	Madras and Southern Mahratta	South Indian	
	£	£	£	£	£	£	£	Rs.
STERLING INTEREST								
Interest on Capital contributed by Companies	..	..	..	..	..	..	..	..
TOTAL	..	..	..	..	..	..	..	..
Converted into Rupees	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Rupee Debt and Annuities—								
Management of specific Debt	..	..	..	6,263	9,005	..	..	1,417
On unredeemed Annuity Capital outstanding on 31st March 1924.	..	16,96,477	..	1,13,99,195	84,89,735	44,11,715	..	..
On India 3½ per cent. Rupee Debt	..	..	..	3,736	..	..	..	..
On India 4½ and 4 per cent. Holkar and Scindia Loans (a)	..	..	7,50,000	..	..	..	..	..
On Railway Debenture Stocks	..	..	..	13,96,118	18,00,966	..	..	3,18,750
On India 3 per cent. Stock issued in redemption of Annuity, Debenture Stock, and Debentures, and for purchase of undertaking of Railway Companies.	..	..	..	..	..	..	..	..
TOTAL	..	16,96,477	7,50,000	1,28,05,312	1,02,99,706	44,11,715	..	3,20,167

Interest at 3·18 per cent. on approximate Capital outlay to end of 1948-49 plus half the outlay of the year.	1,10,11,826	1,38,69,788	2,45,64,742	5,09,90,002	3,06,56,429	1,50,11,892	1,30,50,706
Total Interest brought to account in India	1,10,11,826	1,55,66,265	2,53,14,742	6,37,95,314	4,09,58,135	1,94,23,607	1,33,70,873
Grand Total Rs.	1,10,11,826	(b) 1,55,66,265	2,53,14,742	6,37,95,314	4,09,58,135	1,94,23,607	1,33,70,873

(a) Out of the Holkar loan of one crore of rupees at 4½ per cent. Rs. 20 lakhs were repaid from General Revenues in 1933-34 and Rs. 10 lakhs in 1934-35 but the liability of the Railways for the payment of interest on the original figures of the loan still continues.

(b) Commercial	Rs.
Strategic	1,55,66,265
	34,891
Total	1,55,66,265

*Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per cent. Stock issued in lieu of Annuities or Debenture Stock. These funds were applied to the purchase of India Stock of the denomination offering best yield. The *minus* figures against 3 per cent. Stock represent the interest on India 3 per cent. Stock purchased in excess of the amount issued.

†The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oudh and Rohilkhand Railway was partly applied to the redemption of India 4½ and 3½ per cent. Stock instead of India 3 per cent. Stock.

No. 27—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (Government share of SURPLUS PROFIT and REPAYMENT of ADVANCES of INTEREST, etc.) credited to CENTRAL AND PROVINCIAL REVENUES during the year 1949-50.

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 86) and the subsidy, if any, received from Provincial Government in respect of their guarantee against loss on working of Branch Lines (see paragraph 7 of the General Note page, 86).

CENTRAL GOVERNMENT		Guarantee, etc.—	
	Rs.	Received from—	Rs.
Government share of Surplus Profits—		Madras Government (S.L.)	55,302
		Total Guarantee, etc.	55,302
		Total Central Government	5,95,010
Shahdara (Delhi) Saharanpur (E.I.)	2,58,971	PROVINCIAL GOVERNMENTS	
Central Provinces (G. I. P.)	1,76,784	Government share of Surplus Profits—	..
Chaparmukh Sighat Railway (Assam)	10,352	Darjeeling Himalayan (Government of Bengal) . . . . .	..
Katakhal Lala Bazar (Assam)	11,214		
D.H. Railway Extensions Coy. (D.H.)	1,15,285		
Total Surplus Profits	5,70,608	GRAND TOTAL	5,95,010
Sale of Land—		India	5,95,010
Ahmadpur Katwa (E.I.) (a)	17	England . . . . .	..
Oudh Tirhut (b)	—30,915	Exchange . . . . .	..
Total Sale of Land	—30,898		

(a) Represents rent of land.

(b) Includes Rs. 17,395 on account of rent of land.

No. 27-A—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY and ADVANCE of INTEREST) debited to CENTRAL and PROVINCIAL REVENUES during the year 1949-50.

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, pages 86).

CENTRAL GOVERNMENT		Subsidy—	
Land—	Rs.	East Indian—	Rs.
Kalighat Falta (E.I.)	1,140	Ahmedpur Katwa	50,212
		Bankura Damodar	1,21,600
		Fatwa Islampur	27,325
		Kalighat Falta	3,15,061
		Burdwan Katwa	70,110
Total—Land	1,140	Total Subsidy	4,85,328
		Total Central Government	5,86,468

No. 28—ACCOUNT of RAILWAY MISCELLANEOUS RECEIPTS for the year 1949-50.

This Account sets forth the interest accruing on the balances of the Railway's Depreciation Reserve Fund and the Reserve Fund and other miscellaneous receipts which cannot be allocated to specific Railways. The Recoveries made from Railway Companies on account of Government supervision, audit and control, which used to be taken up to 1933-34 in reduction of expenditure shown in Account No. 28-A, are now included in this Account.

CENTRAL GOVERNMENT			
	Rs.		Rs.
Interest on balance of Reserve Fund	20,88,374	India	3,82,74,022
Interest on balance of Depreciation Reserve Fund	3,34,64,388	England	5
Interest and dividends on securities purchased from the Reserve Funds	43,833	Exchange . . . . .	..
Miscellaneous Receipts	26,77,432		
Total Central Government	3,82,74,027		

Note—For the reasons stated in para, 9 of Account No. 25 and sub-para of para 3 of Account No. 25-A, the interest on the fund balances is provisional.

No. 28-A—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1949-50.

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	32,27,165	Inspection . . . . .	..
Inspection	2,65,971	Audit . . . . .	..
Audit	23,72,363	Survey	1,68,222
Other Establishments	26,62,000	Miscellaneous . . . . .	..
Survey	27,92,133	Total Strategic Lines	1,68,222
Miscellaneous	16,50,818	Total Central Government	1,31,38,672
Total Commercial Lines	1,29,70,450		
		India	1,19,61,095
		England	11,75,532
		Exchange	2,045

**Sections C. and CC.—Irrigation, Navigation, Embankment and Drainage Works
Capital and Revenue Accounts.**

Capital Account	}	Within the Revenue Account	Rs. 1,15,45,685	Revenue Account	}	Receipts	Rs. 6,14,59,103
		Outside the Revenue Account	17,85,96,561			Expenditure	9,97,48,113

Major Head	Number of Account.	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Net loss	123	Es. 3,82,89,010	Rs. ..	Rs. ..
	30	Statement of Financial Results of Irrigation, etc. works for which Capital Accounts are kept	124 to 129	..	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Construction of Irrigation, Navigation, Embankment and Drainage Works :—				
		Within the Revenue Account	139	..	..	1,15,45,685
		Outside the Revenue Account	139	..	..	17,85,96,561
	31-A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works	141 & 142			
		TOTAL		..	..	19,01,42,246
Irrigation, Navigation, Embankment and Drainage works for which capital Accounts are kept.	39	Direct Receipts	129	..	9,62,86,273	
	30	Deduct—Working Expenses	129	..	7,07,06,411	
		NET RECEIPTS		..	2,55,79,862	
	30	Land Revenue due to Irrigation	129	..	2,29,18,834	
	30	Interest on Capital	129	..	..	4,17,66,540
Irrigation etc., Works for which no Capital Accounts are kept.	29	Receipts	123	..	1,29,60,407	
	35	Other Revenue Expenditure financed from Ordinary Revenues	157	..	..	5,79,81,573
		TOTAL			6,14,59,103	9,97,48,113

**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 water logging 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 worth while 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 revenue 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. 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 Provincial 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 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 Provincial Governments, therefore, the works were not constructed out of Revenue. It follows that in Account No. 31, in which Central and Provincial 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 No. 29 to 31 of the Combined Finance and Revenue Accounts for 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 for 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 (Accounts 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 accounts.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts 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 on (c) of (b) (Account No. 30).

(e) Interest on capital (Account No. 30).

(f) Receipts and expenditure of works for which no capital accounts are kept (Accounts Nos. 34 and 35).

6. When a Provincial 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 repayments to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Provincial 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 Provincial 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 the 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.

C. and CC.—Irrigation, etc.

No. 29—STATEMENT showing the GENERAL RESULTS OF IRRIGATION, NAVIGATION, EMPANKMENT and DRAINAGE WORKS for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total Central and Provincial Governments	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—												
I—Gross Receipts—												
Direct Receipts	28,754	..	18,78,167	64,51,001	13,00,862	5,94,24,285	2,24,60,873	42,29,791	..	..	10,13,040	9,62,86,273
Land Revenue due to Irrigation	78,757	..	1,74,36,626	18,920	..	39,84,656	11,21,415	..	..	..	2,78,460	2,29,18,534
Total	1,07,511	..	1,83,14,793	64,69,921	13,00,862	6,34,08,941	2,35,82,288	42,29,791	..	..	12,91,500	11,92,05,107
Deduct—Working Expenses	41,281	..	1,17,86,356	31,69,324	25,59,436	3,48,08,274	1,32,23,126	30,96,639	..	..	20,21,975	7,07,06,411
Net Receipts	66,230	..	70,28,437	33,00,597	-12,59,074	2,86,00,667	1,03,59,162	11,33,152	..	..	-7,30,476	4,84,98,696
II—Interest on Capital	90,449	..	1,19,14,955	45,72,475	11,80,022	1,52,52,131	62,42,130	14,31,010	..	..	10,83,368	4,17,66,540
III—Net Revenue	-24,219	..	-48,86,518	-12,71,878	-24,39,096	1,33,48,636	41,17,032	-2,97,858	..	..	-18,13,843	67,32,156
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT												
IV—Direct Receipts	57,773	219	4,22,828	3,44,357	2,93,485	3,98,809	1,12,651	3,70,956	3,795	..	18,935	39,93,942
Land Revenue due to Irrigation . . . . .	..	..	82,59,107	6,05,260	..	..	..	..	..	..	1,02,198	89,66,565
Total	57,773	219	86,81,935	9,49,617	2,93,485	3,98,809	1,12,651	3,70,956	3,795	..	1,21,133	1,29,60,407
V—Expenditure (a)	6,08,693	16,126	1,49,41,923	77,50,928	42,85,897	51,32,122	23,93,909	1,36,80,825	9,43,553	..	61,08,694	5,79,81,573
VI—Net Expenditure	5,50,920	15,907	62,59,988	68,01,311	39,92,412	47,33,313	22,81,258	1,33,18,869	9,39,758	..	59,87,561	4,50,21,166
CAPITAL OUTLAY												
During the year	-19,95,536	..	4,94,28,084	1,33,93,281	1,82,285	5,16,43,065	4,44,39,130	30,13,443	..	..	2,96,60,163	19,01,42,246
To end of the year	1,01,80,118	..	80,00,86,406	12,16,67,816	2,95,97,247	42,53,81,829	18,18,81,472	4,53,16,209	..	..	6,59,89,401	1,18,18,96,237

	Central	Provincial	Total
	Rs.	Rs.	Rs.
NOTE—Net Revenue from works for which Capital Accounts are kept (see III above)	..	-24,219	67,56,375
Deduct—Net expenditure on works for which no Capital Accounts are kept (see VI above)	5,50,920	4,44,70,246	4,50,21,166
Net gain on Irrigation, Navigation etc., Works recorded in Accounts Nos. 2, 3, 5, & 6	-5,75,139	-3,77,13,871	-3,82,89,010

(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 or which no capital accounts are kept.

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 1950.

Class of works	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1949-50				EXCLUDING INTEREST				INCLUDING INTEREST	
	During 1949-50	To end of 1949-50	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts	Working Expenses during 1949-50 (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 (d)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year	Rate per cent on Capital Outlay to end of the year
Provinces and Canals												
CENTRAL GOVERNMENT												
India General												
Productive												
Damodar Valley Project	..	(b) 21,57,099	..	..	267	..	..	..	..	..	..	..
Kosi Project	..	10,04,370	..	..	..	..	..	..	..	..	..	..
Mahanadi Project	..	20,28,760	..	..	..	..	..	..	..	..	..	..
Other Projects	..	9,51,024	..	..	..	..	..	..	..	..	..	..
Unproductive												
Tank Projects	..	28,44,020	28,487	78,757	1,07,244	41,281	+65,963	..	90,449	+2.35	..	..
Delhi												
Total Unproductive	30,964	6,24,729	..	..	..	..	..	..	..	..	..	..
Total India General	-22,07,955	96,10,011	28,754	78,757	1,07,511	41,281	+66,230	..	90,449	..	..	..
Bombay												
Total Unproductive	3,12,419	5,70,107	..	..	..	..	..	..	..	..	..	..
Total Central Government	-18,95,536	1,01,80,118	28,754	78,757	1,07,511	41,281	+66,230	..	90,449	..	..	..
PROVINCIAL GOVERNMENTS												
Government of Madras												
Productive												
Cauvery Delta System	78,773	92,17,634	47,094	16,34,672	16,81,766	13,31,320	+3,50,446	..	4,07,938	+3.80	..	..
Godavari Delta System	1,24,769	2,32,10,452	5,70,487	43,77,417	49,47,904	22,66,406	+26,81,498	..	10,15,672	+11.55	..	..
Ponnar River Canals System	61,604	61,16,388	10,013	6,71,711	6,81,724	4,47,041	+2,34,683	..	2,73,401	+3.84	..	..
Periyar System	..	1,04,04,627	21,825	9,68,035	9,89,860	4,11,082	+5,78,778	..	4,70,908	+5.53	..	..
Kistna Delta System	25,60,707	3,31,80,835	3,82,308	52,05,454	55,87,762	35,82,428	+20,05,334	..	14,08,823	+6.04	..	..
Unproductive												
Lower Coleroon Ancient System	..	29,13,423	15,071	5,04,192	5,19,263	3,13,627	+2,05,636	..	1,31,104	+7.05	..	..
Cauvery Madhur Project	..	6,51,47,740	39,524	16,44,038	16,83,562	6,27,964	+10,55,578	..	29,19,094	+1.62	..	..
Kattalai Scheme	..	40,54,705	14,799	3,27,175	3,41,974	2,77,977	+63,997	..	1,82,297	+1.57	..	..
Other Projects	50,270	78,81,656	60,479	10,52,780	11,13,259	7,23,930	+3,89,329	..	3,51,187	+4.94	..	..
Total Productive	30,95,549	16,21,87,511	11,61,600	1,63,86,474	1,75,47,074	99,81,795	+75,65,279	..	71,60,424	+4.66	..	..

	4,17,481	2,39,48,285	20,579	3,82,542	4,03,121	6,11,440	- 1,08,319	- 10,66,184	-11,74,508	-4-00
Unproductive										
B.--Navigation, etc.										
Works										
Unproductive										
A.--Irrigation Works										
Productive										
Unproductive										
C. and CC.--Irrigation, etc.										
Karnool Cuddapah Canal	49,61,977	2,253	93,419	95,672	72,609	+23,083	+97	-3,589	-3-58	
Special accelerated wide-spread programme of improvement of tanks.	23,71,023	..	..	..	..	..	..	..	..
Taladur Reservoir Project	6,01,92,893	28,582	5,75,191	6,03,773	3,76,168	+2,27,585	+58	-19,26,868	-3-20	
Tungbhadra Project	3,95,32,817	..	..	..	..	..	..	..	..
Other Projects	..	..	..	..	..	..	..	..	..
Total Unproductive	4,53,32,015	13,10,06,905	51,414	10,51,152	11,02,566	+1,42,329	+11	-41,97,979	-3-20	
Total A.--Irrigation	4,84,27,564	29,31,94,416	12,13,014	1,74,36,626	1,86,49,640	+77,07,608	+2-63	-37,93,124	-1-29	
Buckingham Canal	520	90,79,372	1,63,974	..	1,63,974	8,26,452	-7-30	4,08,252	-11-78	
Other Projects	..	1,32,699	1,179	..	1,179	17,872	-12-61	5,971	-17-01	
Total B.--Navigation etc.	520	92,12,071	1,65,153	..	1,65,153	8,44,324	-7-37	4,14,223	-11-87	
Deduct--Contribution from the Central Government in furtherance of Food Production Campaign	10,45,781	..	..	..	..	..	..	..	..
Deduct--Contribution from the Road Development Fund	19,74,300	..	..	..	..	..	..	..	..
Total Government of Madras	4,84,28,084	30,10,86,406	13,78,167	1,74,36,626	1,88,14,793	+70,28,437	+2-32	-1,19,14,955	-1-62	
Government of Bombay										
Total Productive	4,32,071	18,07,475	2,85,265	9,396	2,94,661	1,69,625	+6-92	53,922	+3-93	
Unproductive	..	67,20,670	5,44,280	88	5,44,368	2,73,614	+4-03	2,30,224	+60	
Mutha Canal including Mutha Tank.	..	1,43,19,024	10,02,627	..	10,02,627	4,43,318	+3-91	5,94,242	-34,933	
Nira Left Bank Canal and Shetpal Tank	23,969	1,77,22,870	11,03,995	..	11,03,995	2,78,893	+4-66	5,28,178	+1-68	
Godavari Canal	47,53,354	4,09,95,708	12,04,632	..	12,04,632	6,03,368	+1-47	18,28,660	-2-99	
Nira Right Bank Canal	2,72,631	1,46,17,636	13,65,977	76	13,66,053	4,87,543	+6-01	5,95,779	+1-93	
Pravara River Works	29,691	2,62,87,616	9,44,225	9,382	9,53,607	9,12,963	+15	7,41,470	-2-67	
Other Projects	78,81,565	12,06,63,464	61,65,736	9,524	61,75,260	29,99,699	+2-63	45,18,553	-1-11	
Total Unproductive	1,29,61,210	..	..	..	..	..	..	..	..
Deduct--Amount financed from Special Development Fund	..	8,03,123	..	..	..	..	..	..	..
Total Government of Bombay	1,33,63,281	12,16,67,816	64,51,001	18,920	64,69,921	31,69,324	+2-70	45,72,475	-1-04	
Government of West Bengal										
Damodar Canal	1,82,285	1,29,44,716	7,34,795	..	7,34,795	7,33,104	+01	6,12,921	-3-96	
Midnapore Canal	..	83,06,728	1,61,527	..	1,61,527	8,20,381	-7-93	3,32,269	-11-93	
Bakswar Irrigation Scheme	..	7,01,399	16,631	..	16,631	34,744	-2-58	28,056	-6-58	
Total Unproductive	1,82,285	2,19,52,842	9,12,953	..	9,12,953	75,88,229	-3-07	8,74,246	-7-05	
Total A.--Irrigation	1,82,285	2,19,52,842	9,12,953	..	9,12,953	15,88,229	..	8,74,246	..	
Carried over	6,18,21,365	42,17,54,222	78,29,168	1,74,55,546	2,52,84,714	1,49,55,680	..	1,64,87,430	..	

(a) This is charged. (b) Represents outlay on the Damodar Valley Scheme upto 1948-49 before constitution of the Damodar Valley Corporation.

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 1950—*contd.*

Class of works	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1949-50				Working Expenses during 1949-50 (for details see Account No. 33)	EXCLUDING INTEREST		INCLUDING INTEREST	
	During 1949-50	To end of 1949-50	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	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
Provinces and Canals											
Brought forward	6,18,21,365	42,17,54,222	78,29,168	1,74,55,546	2,62,84,714	1,49,55,680	..	1,64,87,430	-61,58,306	..	..
	1,82,285	2,19,62,842	9,12,953	..	9,12,953	15,86,229	..	8,74,246	-15,48,522	..	..
Government of West Bengal— <i>contd.</i>											
Hijuli Tidal Canal . . .	..	25,60,805	54,487	..	54,487	4,33,447	-14.85	1,02,032	-4,80,992	-18.85	-18.85
Calcutts and Eastern Canals	..	21,81,852	2,91,879	..	2,91,879	6,41,487	-16.02	87,274	-4,36,882	-20.02	-20.02
Other Projects . . .	..	29,11,748	41,043	..	41,043	-1,03,727	+4.97	1,16,470	+28,300	+9.7	+9.7
Total B.—Navigation, etc.	..	76,44,405	3,87,409	..	3,87,409	9,71,207	-7.64	3,05,776	-8,89,574	-11.04	-11.04
Total Government of West Bengal	1,82,285	2,95,97,247	13,00,362	..	13,00,362	25,59,436	-4.26	11,80,022	-24,39,086	-8.24	-8.24
Government of Uttar Pradesh											
Ganges Canal . . .	6,77,977	4,41,65,283	1,34,10,234	18,80,084	1,52,90,318	48,76,813	+23.58	15,34,895	+88,78,610	+20.11	+20.11
Lower Ganges Canal . . .	16,44,988	4,40,39,709	74,01,104	7,96,317	81,97,421	42,82,798	+8.88	14,46,967	+24,67,656	+5.61	+5.61
Eastern Jumna Canal . . .	1,01,607	62,65,961	48,46,152	4,85,491	53,31,643	14,35,313	+62.18	2,23,252	+36,73,078	+58.61	+58.61
Agra Canal . . .	1,30,733	1,20,75,484	21,03,881	1,89,000	22,92,881	16,27,991	+5.50	4,00,771	+2,64,119	+2.18	+2.18
Ramganga Canal . . .	19,605	80,82,406	3,05,330	390	3,05,720	3,62,646	-1.85	1,40,551	-1,97,477	-6.41	-6.41
State Tube Wells . . .	71,44,639	3,89,44,756	88,09,571	1,05,102	89,14,673	82,47,765	+1.71	12,17,035	-5,50,127	-1.41	-1.41
Sarda Hydrel . . .	97,22,723	2,46,74,288	..	..	..	..	..	..	..	..	..
Other Projects . . .	74,24,600	1,28,63,670	1,19,215	27,984	1,47,199	84,205	+4.49	10,14,552	-9,51,558	-7.39	-7.39
Total Productive	2,68,66,772	18,60,98,457	3,69,95,487	34,84,368	4,04,79,855	2,09,17,531	+10.51	59,78,023	+1,35,94,301	+7.29	+7.29

B.—Navigation, etc.
Works—
Unproductive . . .

A.—Irrigation Works—
Productive . . .

Unproductive	44,54,207	11,02,82,408	97,57,765	8,71,500	1,01,29,265	60,92,699	+50,36,666	+4.57	49,33,732	+1,02,834	+0.09
Dun Canal	14,502	27,29,613	3,47,307	36,000	3,83,307	3,72,592	+10,715	+ .38	1,12,444	-1,01,729	-3.68
Betwa Canal	14,51,681	1,18,74,066	10,12,386	3,472	10,15,857	6,48,877	+3,66,980	+3.09	3,77,818	-10,838	-0.09
Ken Canal	1,08,989	64,85,963	8,60,594	..	8,60,594	3,19,290	+5,41,304	+8.34	2,14,295	+3,27,009	+5.04
Dhasan Canal . . . . .	..	48,56,414	3,29,566	1,592	3,31,158	1,94,438	+1,36,720	+2.81	1,64,030	-27,310	-0.56
Gheqar Canal including Garsi Canal	32,03,782	1,17,94,595	4,43,483	..	4,43,483	1,96,861	+2,46,622	+2.09	3,62,719	-1,16,097	-0.98
Other Projects	1,08,59,323	2,81,33,232	7,41,712	87,724	8,29,436	6,91,938	+1,37,498	+ .48	8,25,858	-6,88,360	-2.45
Total Unproductive	2,00,90,414	17,61,56,281	1,34,92,812	5,00,288	1,39,93,100	76,16,695	+64,76,405	+3.68	69,90,896	-5,14,491	-0.29
C.—Hydro Electric Works—											
Productive	46,85,879	6,31,27,091	89,85,986	..	89,85,986	63,74,043	+25,81,938	+4.06	22,83,212	+2,75,720	+4.44
Total Government of Uttar Pradesh	5,16,43,065	42,53,81,829	5,94,24,285	39,84,656	6,34,08,941	3,48,08,274	+2,86,00,667	+6.72	1,52,52,131	+1,33,46,536	+3.14
Government of Punjab											
Productive	2,68,116	1,76,94,403	49,19,304	4,64,574	53,83,878	27,66,662	+26,17,316	+14.79			
Upper Bari Doab Canal	8,06,254	3,55,62,526	46,58,196	3,35,896	50,22,092	46,13,637	+4,08,465	+1.15			
Western Jumna Canal (in- cluding Extension Scheme).	1,14,289	2,56,27,747	68,77,076	1,80,754	70,57,880	32,37,915	+38,19,915	+14.91			
Sirhind Canal	3,98,91,594	7,39,21,045	..	..	..	..	..	..	(b)	(b)	(b)
Bhakra Dam Project	6,96,924	2,28,05,062	33,11,182	1,35,429	34,46,611	16,45,332	+19,01,279	+8.34			
Sutlej Valley Project	1,12,713	33,42,190	26,51,149	..	26,51,149	10,05,482	+16,45,667	+49.24			
Other Projects . . . . .	..	..	..	..	..	..	..	..
Total Productive	4,18,87,900	17,89,52,993	2,24,44,907	11,16,653	2,35,61,560	1,31,68,918	+1,03,92,642	+5.81			
Carried over	4,18,87,900	17,89,52,993	2,24,44,907	11,16,653	2,35,61,560	1,31,68,918	+1,03,92,642	+5.81			
	11,36,46,715	87,67,33,298	6,85,53,815	2,14,40,202	8,99,94,017	6,23,23,390	+3,76,70,627	..	3,29,19,583	+47,51,044	..

(a) These are charged.

(b) As the projectwise distribution of the total amount adjusted under 'Interest on Capital' is not available, the surplus or deficit or its percentage on the capital outlay in respect of each canal and project has not been shown separately.

C. and CC.—Irrigation, etc.

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 1950—*concl'd*

Class of works	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1949-50				Working Expenses during 1949-50 (for details see Account No. 33)	EXCLUDING INTEREST		INCLUDING INTEREST		
	During 1949-50	To end of 1949-50	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	Interest on Capital	Rs.
Provinces and Canals												
Brought forward	11,36,46,715	87,47,33,296	6,95,53,815	2,14,40,202	8,99,94,017	5,23,23,330	..	3,29,19,583	..	..	..
	4,18,87,900	17,89,52,993	2,24,44,907	11,16,653	2,35,61,560	1,31,68,918	..	..	..	..	..
Government of Punjab— <i>concl'd.</i>												
Other Projects	25,51,230	29,29,479	15,966	4,762	20,728	54,208	-1.14	(b)	(b)	(b)	(b)	
Total Unproductive	25,51,230	29,29,479	15,966	4,762	20,728	54,208	-1.15					
Total Government of Punjab	4,44,39,130	18,18,81,472	2,24,60,873	11,21,416	2,35,82,288	1,32,23,126	+5.70	62,42,130		+41,17,032	+2.26	
Government of Bihar												
Son Project . . . . .	..	2,58,98,513	33,74,520	..	33,74,520	22,57,661	+4.31	8,64,734		+2,52,125	+0.97
Patna—Bakhtiarpur—Bihar Sharif—Ekangarai—Bibha Emergency Irrigation Scheme.	9,70,393	64,06,803	1,32,766	..	1,32,766	3,51,251	-3.36	1,80,348		-3,98,833	-6.14	
Total Productive	9,70,393	3,23,95,316	36,07,286	..	35,07,286	26,09,912	+2.77	10,45,082		-1,46,708	-0.45	
Tribeni Canal . . . . .	..	79,29,152	6,58,886	..	6,58,886	4,20,233	+3.01	2,64,737		-26,084	-0.83
Dhaka Canal . . . . .	..	6,17,789	63,619	..	63,619	66,269	-0.43	20,627		-23,277	-3.77
Other Projects	10,49,317	16,21,634	..	..	..	1,225	-0.07	38,850		-40,075	-2.47
Total Unproductive	10,49,317	1,01,68,525	7,22,505	..	7,22,505	4,87,727	+2.31	3,24,214		-89,436	-0.88	

No. 31.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1949-50.

Class of works	Provinces and Canals	Expenditure during the year										Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses	Deduct—Receipts and Recoveries on Capital Account	Net Total	Rs.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CENTRAL GOVERNMENT											
	India General											
A.—Irrigation Works—												
Productive	Damodar Valley Project . . . . .	..	..	..	..	..	..	..	..	..	..	(b) 21,57,099
	Kosi Project	— 16,76,407	4,45,811	58,684	— 2,74,576	..	..	6,93,669	— 21,40,267	..	..	10,04,370
	Mahanadi Project	6,500	..	..	— 4,43,697	..	..	..	— 4,37,037	..	..	20,28,760
	Other Projects	6,70,112	5,73,407	2,83,642	— 2,35,774	..	..	5,52,012	3,38,375	..	..	9,51,024
	Rajputana											
A.—Irrigation Works—												
Unproductive	Tank Projects . . . . .	..	..	..	..	..	..	..	..	..	..	28,44,029
	Delhi											
A.—Irrigation Works—												
Unproductive	Total Unproductive	80,064	..	..	..	..	..	..	30,964	..	..	6,24,729
	TOTAL OUTLAY ON CONSTRUCTION	— 9,68,771	10,19,218	3,42,226	— 9,63,947	..	..	16,46,681	— 22,07,955	..	..	96,10,011
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>								(a) 30,964			34,68,758
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.								(a) — 22,38,919			61,41,263

No. 31.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1949-50—contd.

Class of Works	Expenditure during the year										Expenditure to end of the year	
	Provinces and Canals	Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Postwar Reconstruction and Development programme	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses	Deduct—Receipts and Recoveries on Capital Account		Net Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	4,20,65,585	33,19,345	4,15,476	27,82,527	..	..	..	..	1,55,369	4,84,27,564	28,31,94,416
B.—Navigation, etc. Works—												
Unproductive		485	37	—2	..	..	..	..	..	..	520	90,79,372
		..	..	..	..	..	..	..	..	..	..	1,32,699
		485	37	—2	..	..	..	..	..	..	520	92,12,071
TOTAL B.—NAVIGATION, ETC.												
TOTAL OUTLAY ON CONSTRUCTION		4,20,66,070	33,19,382	4,15,474	27,82,527	..	..	..	..	1,55,369	4,84,28,084	30,24,06,487
Deduct—Contribution from the Central Government in furtherance of Food Production Campaign.												10,45,781
Deduct—Contribution from Road Development Fund .											..	12,74,300
NET OUTLAY ON CONSTRUCTION.											4,84,28,084	30,00,86,406
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.											..	70,891
Deduct—Outlay financed from Ordinary Revenues.											(a) 5,80,512	3,04,91,546
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.											4,78,47,572	26,95,23,969
Charged . . . . .											..	..
Voted											4,78,47,572	4,78,47,572

Government of Bombay											
A.—Irrigation Works— Productive	84,351	3,41,756	10,367	—5,366	..	..	..	..	..	4,32,071	18,07,475
Unproductive . . . . .	..	..	..	..	..	..	..	..	..	..	67,20,610
Mutha Canal including Matoba Tank.	..	..	..	..	..	..	..	..	..	..	..
Nira Left Bank Canal and Shephal Tank	19,908	3,663	299	..	99	..	..	..	..	23,969	1,43,19,024
Godavari Canal	15,596	2,870	234	..	75	..	..	..	..	47,53,354	1,77,22,870
Nira Right Bank Canal . . . . .	..	..	..	..	..	..	..	..	..	2,72,631	4,09,95,708
Pravara River Works	24,662	4,537	369	..	123	..	..	..	..	29,691	1,46,17,536
Other Projects	1,58,772	29,214	2,382	..	795	..	..	..	..	78,81,565	(b) 2,62,87,616
Total Unproductive	2,18,938	40,284	3,284	..	1,095	..	..	..	..	1,29,61,210	12,06,63,404
TOTAL OUTLAY ON CONSTRU- TION.	3,03,789	3,82,040	14,161	—5,366	1,095	..	..	..	..	1,33,93,281	(b) 12,24,70,939
Deduct—Amount financed from Special Development Fund.	..	..	..	..	..	..	..	..	..	..	8,03,123
NET OUTLAY ON CONSTRU- TION.	..	..	..	..	..	..	..	..	..	..	..
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.	..	..	..	..	..	..	..	..	..	..	..
Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	..	..	..	..
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	..	..	..	..	..	..
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..
Voted . . . . .	..	..	..	..	..	..	..	..	..	..	..
Government of West Bengal	..	..	..	..	..	..	..	..	..	..	..
Damodar Canal	1,27,198	47,653	7,433	..	1	..	..	..	..	1,82,285	1,29,44,715
Midnapore Canal . . . . .	..	..	..	..	..	..	..	..	..	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	7,01,399
Total A.—Irrigation (Carried over.)	1,27,198	47,653	7,433	..	1	..	..	..	..	1,82,285	2,19,52,842
Carried over . . . . .	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..	6,12,40,653	27,66,18,854

(a) This is voted.
 (b) Includes Rs. 5,05,208 (Rs. 4,59,889 within the Revenue Account and Rs. 45,319 outside the Revenue Account) due to expenditure to end of 1945-46 written back without financial adjustment from "18 — Other Revenue Expenditure" on account of reclassification of 'Budhal Tank', as work for which capital accounts are kept.
 (c) See footnote (b) above.

No. 31.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE on the CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS during and to end of 1949-50—contd.

Class of works	Expenditure during the year										Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Contributions from Revenue to wipe off Unproductive Capital Expenditure on tender courses	Deduct—Receipts and Recoveries on Capital Account	Net Total		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1,27,193	47,653	7,433	..	1	..	..	..	6,12,40,853	37,66,18,854
Brought forward									1,82,285	(b) 2,19,52,842	
Government of West Bengal <i>contd.</i>											
Hijili Tidal Canal . . . . .	..	..	..	..	..	..	..	..	..	25,50,805
Calcutta and Eastern Canals . . . . .	..	..	..	..	..	..	..	..	..	21,81,862
Other Projects . . . . .	..	..	..	..	..	..	..	..	..	29,11,748
Total B.—Navigation, etc.	..	..	..	..	..	..	..	..	..	76,44,405
TOTAL OUTLAY ON CONSTRUCTION	1,27,198	47,653	7,433	..	1	..	..	..	1,82,285	(b) 2,95,97,547
Deduct—Outlay financed from Ordinary Revenues.									..	45,63,040	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.									1,82,285	(i) 2,50,34,207	
Charged . . . . .									..
Voted									1,82,285		

No. 31.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1949-50—contd.

Class of works	Expenditure during the year										Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Contributions from Revenue to wipe off unproductive capital expenditure on water courses	Debit—Receipts and Recoveries on Capital Account	Net Total	Rs.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provinces and Canals											
											79,81,64,640
Brought forward	..										
Government of Punjab											
Upper Bari Doab Canal	1,86,400	41,098	1,741	34,807	69	1	..	..	2,66,116	1,76,94,403
Western Jumna Canal (including Extension Scheme).	6,96,524	1,28,781	3,895	—23,157	211	..	..	..	8,06,254	3,55,62,526
Sirhind Canal	676	114	5	1,13,504	..	..	..	..	1,14,299	2,56,27,747
Bhakra Dam Project	2,75,18,787	31,40,114	12,99,725	88,15,273	6,289	13	..	8,87,607	3,98,91,594	7,39,21,086	
Sutlej Valley Project	2,29,462	—4,539	—6,789	13,08,051	174	1	..	2,01,110	13,26,260	4,46,81,835	
Other Projects	3,40,240	29,667	1,43,373	—3,12,335	639	1	..	88,772	1,12,713	33,42,190	
Total Productive	2,86,74,089	33,35,285	14,40,950	99,37,143	7,282	16	..	11,77,439	4,25,17,226	20,08,20,766	
Other Projects	7,18,435	3,74,305	43,460	14,14,577	649	2	..	198	25,51,230	29,28,479	
Total unproductive	7,18,435	3,74,305	43,460	14,14,577	649	2	..	198	25,51,230	29,28,479	
TOTAL OUTLAY ON CONSTRUCTION	2,96,92,524	37,09,540	14,84,410	1,13,51,720	7,931	18	..	11,77,637	4,50,68,456	20,37,58,245	

No. 31.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1949-50—concl'd.

Class of works	Expenditure during the year.										Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other charges in England.	Loss or gain by exchange	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses	Deduct—Receipts and Recoveries on Capital Account	Net Total	Ra.	
Provinces and Canals	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Brought forward											
Government of Orissa											
Patrapara Irrigation Project	..	..	..	..	..	..	..	..	..	..	1,23,988
Hirakud Dam Project	2,27,62,050	22,21,318	3,68,822	43,49,270	..	..	..	41,442	2,96,50,018	..	3,37,01,738
Total Productive	2,27,62,050	22,21,318	3,68,822	43,49,270	..	..	..	41,442	2,96,50,018	..	3,38,23,736
Unproductive											
Orissa Canal Project	9,978	119	47	..	1	..	..	..	10,145	..	2,69,76,953
Rushikulys System	..	..	..	..	..	..	..	..	..	..	51,86,712
Total Unproductive	9,978	119	47	..	1	..	..	..	10,145	..	3,21,63,665
TOTAL OUTLAY ON CONSTRUCTION	2,27,62,028	22,21,437	3,68,869	43,49,270	1	..	..	41,442	2,96,60,163	..	6,59,89,401

<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.</i>	..	66,680
<i>Deduct—Outlay financed from Ordinary Revenues.</i>	(a) 10,145	18,88,863
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	(a) 2,90,50,018	6,40,93,882
TOTAL OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS.	19,20,37,782	1,17,17,16,119
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>	..	87,10,094
<i>Deduct—Outlay financed from Ordinary Revenues.</i>	1,14,89,761	9,35,28,680
<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues</i>	..	8,55,292
NET OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS, OUTSIDE THE REVENUE ACCOUNT.	18,06,48,031	1,07,03,32,637
TOTAL OUTLAY ON CONSTRUCTION—CENTRAL AND PROVINCIAL GOVERNMENTS	19,01,42,246	1,18,18,96,237
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>	..	87,10,094
<i>Deduct—Outlay financed from Ordinary Revenues.</i>	1,15,45,686	9,72,44,406
<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues.</i>	..	8,55,292
NET OUTLAY ON CONSTRUCTION OF IRRIGATION, ETC. WORKS OUTSIDE THE REVENUE ACCOUNT.	17,85,96,561	1,07,67,97,029

(a) This is Voted.

(b) See footnote (a) on page 142.

(140)

No. 31-A.—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Years	Expenditure	Expenditure	TOTAL
	outside the Revenue Account	within the Revenue Account	
	Rs.	Rs.	Rs.
Prior to 1876-77	8,74,99,425	5,32,89,975	14,07,89,400
1876-77	94,39,425	8,00,605	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	66,82,170
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	37,80,315	7,99,755	45,89,070
1890-91	48,38,505	9,50,250	57,88,755
1891-92	72,96,645	10,33,830	83,30,475
1892-93	53,10,900	7,13,040	60,23,940
1893-94	68,16,840	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	74,04,480	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	25,86,468	1,02,04,938
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	70,76,890	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.—concl'd.

Years	Expenditure	Expenditure	TOTAL
	outside the Revenue Account	within the Revenue Account	
	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
1915-17	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	3,84,80,285	—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)	39,50,377	83,535	40,33,912
1947-48 (Post-partition)	3,85,36,207	45,99,644	4,31,35,851
1948-49	(c) (b) 7,89,53,218	(c) 92,04,960	(c) (b) 8,81,58,178
1949-50	17,85,96,561	1,15,45,685	19,01,42,246
Add—Capital expenditure on old Minor Works and Navigation to end of 1920-21	..	6,64,02,327	6,64,02,327
Deduct—Outlay to end of 1920-21 on Old Protective Works for which no Capital Accounts are kept.	..	1,14,53,688	1,14,53,688
Add—Repayment of Capital expenditure within the Revenue Account in previous years	8,55,292	—8,55,292	..
Deduct—Outlay to end of 1936-37 relating to the Government of Burma	3,47,06,692	3,29,96,209	6,77,02,811
Deduct—Outlay to end of 1947-48 (Prepartition) relating to areas now in Pakistan	62,01,53,365	8,39,45,348	70,40,98,713
TOTAL	(a) 90,45,78,941	(a) 27,73,17,297	1,18,18,96,237

(a) 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 120.

(b) Differs from the amount shown in the accounts for the year 1948-49 due to the exclusion of Rs. 4,02,200 relating to the Master Plan for the drainage of Calcutta and surrounding areas from the capital account, and transfer of Rs. 66,39,327 relating to Mayurakshi Reservoir Project in West Bengal to the head "80-A—Capital Outlay on Multipurpose River Schemes." See also footnote (c) below.

(c) Expenditure outside and within the Revenue Account has been increased without financial adjustment by Rs. 45,319 and Rs. 4,59,889 respectively due to reclassification of the Budhul Tank in Bombay under the category of works for which Capital accounts are kept.

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 1950.

Class of works	Provinces and Canals	Water Rates	Owners' Rates	Water Supply of Towns	Sales of water	Receipts from Workshops	Plantation	Other Canal Produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Interest on Depreciation	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works— Productive	CENTRAL GOVERNMENT																
	India General																
	Kosi Project	267	..	..	267
Unproductive.	Tank Projects	14,835	..	..	..	..	..	..	..	..	27	2,692	3	10,930	..	..	28,487
	Total Central Government	14,835	..	..	..	..	..	..	..	..	27	2,692	3	11,197	..	..	28,764
A.—Irrigation Works— Productive	PROVINCIAL GOVERNMENTS																
	Government of Madras																
	Cauvery Delta System	..	..	..	520	..	17,023	14,899	..	11,525	1,078	..	982	1,828	..	561	47,094
	Godavari Delta System . . . . .	..	..	2,363	6,042	..	7,464	90,367	..	2,55,047	1,910	..	1,78,184	30,816	..	1,726	5,70,487
	Pennar River Canals System	..	..	..	343	..	14	3,268	..	679	415	..	5,511	7	..	224	10,013
	Periyar System . . . . .	..	..	..	24	..	14,197	2,102	..	419	1,544	..	3,833	247	..	541	21,825
	Kistna Delta System . . . . .	..	..	2,329	5,932	..	4,762	1,25,744	..	2,11,192	4,230	..	715	30,741	..	3,337	3,82,308
	Lower Coleroon Anicut System.	..	..	..	1,874	..	8,995	2,097	..	776	187	..	478	859	..	195	15,071
	Cauvery-Mettur Project	..	..	..	8,212	..	10,304	3,886	..	..	8,390	..	1,069	8,345	..	682	39,524
	Kattalai Scheme . . . . .	..	..	..	102	..	11,394	2,773	..	86	323	..	..	190	..	69	14,709
Other Projects . . . . .	..	..	959	2,560	..	13,975	8,388	..	39	1,547	..	26,450	8,030	..	1,478	60,479	
	Total Productive—Carried over.	..	..	5,671	25,616	..	88,128	2,53,524	..	4,79,763	19,624	..	2,17,222	80,863	..	3,813	11,61,600

C. and CC.—Irrigation, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

A.—Irrigation Works— Unproductive.	Government of West Bengal																
	Damodar Canal	7,28,535	267	..	1,020	5,116	..	143	7,34,785
	Midnapore Canal	1,10,848	..	1,549	..	224	1,164	..	14,591	2,033	..	189	31,419	..	280	1,61,527	
	Bakreswar Irrigation Scheme	10,570	..	..	..	..	..	..	..	2	..	..	59	..	..	16,631
	Total A—-Irrigation	8,55,763	..	1,549	..	224	1,154	..	14,591	2,302	..	1,209	36,594	..	423	9,12,953	
B.—Navigation etc. Works— Unproductive.	Hijili Tidal Canal																
	Calcutta and Eastern Canals	..	..	..	..	..	1,785	..	48,846	8	..	..	3,848	..	..	54,487
	Other Projects . . . . .	..	..	..	..	..	..	..	41,043	21,976	262	..	70,008	..	..	2,91,879
	Total B—Navigation, etc. . . . .	..	..	..	..	..	1,785	..	2,80,522	21,984	262	..	73,856	..	..	3,87,409
	Total Government of West Bengal	8,55,753	..	1,549	..	224	2,939	..	3,04,113	24,286	262	1,209	1,10,450	..	423	13,00,362	
A.—Irrigation Works— Productive	Government of Uttar Pradesh																
	Ganges Canal	1,28,70,909	22,972	..	20,630	86,455	39,592	2,27,770	2,284	11,870	16,265	1,563	1,14,558	..	3,643	1,34,10,234	
	Lower Ganges Canal	70,29,283	18,010	75,014	84,401	31,188	33,376	20,392	2,650	7,810	15,486	7,577	81,711	..	5,794	74,01,104	
	Eastern Jumna Canal	46,55,752	13,827	..	1,218	51,425	11,685	68,177	..	1,974	3,331	59	38,824	..	120	48,46,152	
	Agra Canal	19,44,450	2,335	..	26,151	33,450	6,969	3,167	..	2,542	2,906	1,329	86,322	..	5,746	21,03,881	
	Ramganga Canal	3,02,915	..	..	2	614	60	..	..	..	..	220	1,519	..	..	3,05,380
	State Tube Wells	85,68,950	19,282	334	1,875	7,179	11,354	1,557	1,04,213	97,710	2,872	88,09,571
	Other Projects	1,14,820	514	2,383	300	645	5	548	1,19,215
	Total Productive—Carried over.	3,54,57,088	57,658	75,014	1,51,673	2,04,855	93,557	3,19,506	4,034	31,075	50,207	12,080	4,27,695	97,710	18,175	3,69,95,487	

No. 22.—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1950—cont'd.

Class of works	Provinces and Canals	Water Rates	Owners' Rates	Water Supply of towns	Sales of water	Receipts from Work-shops	Planta-tion	Other Canal Produce	Water Power	Naviga-tion	Rents	Fines	Recoveries of Expendi-ture	Miscella-neous	Interest on Deprecia-tion	Deduct—Refunds	Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works— <i>concl'd.</i>	Government of Uttar Pradesh— <i>concl'd.</i>																	
	Brought forward	3,54,87,488	57,658	75,014	1,51,673	..	2,04,855	93,557	3,19,506	4,934	31,675	50,207	12,090	4,27,685	97,710	18,175	3,69,95,487	
	Unproductive.																	
	Sarda Canal	95,22,604	2,579	..	3,800	..	5,281	1,29,052	..	..	27,252	8,367	2,998	57,806	..	2,164	97,57,765
	Dun Canals	2,03,230	7,563	..	76,405	..	..	665	48,781	..	688	375	..	9,700	..	..	3,47,307
Productive																		
Betwa Canal	9,88,332	..	..	651	..	..	6,214	2,709	..	..	3,548	..	14	..	..	..	10,12,385
Ken Canal	8,29,581	..	..	3,060	..	..	..	5,410	..	..	1,188	3,450	6,627	11,258	..	..	8,60,594
Dhasan Canal	3,24,425	..	..	51	..	..	..	3,556	..	..	95	..	..	1,429	..	..	3,29,566
Ghaggar Canal including Garol Canal.	4,29,681	..	..	..	1,698	..	..	1,599	..	..	2,041	42	104	8,348	..	..	4,43,483
Other Projects	5,59,362	201	10,338	827	..	..	..	10,984	2,927	..	1,365	220	..	1,55,753	..	265	7,41,712
Total Unproductive		1,28,57,365	10,343	10,338	86,462	..	10,495	1,53,975	51,708	..	36,458	16,042	9,743	2,52,372	..	2,429	1,34,02,812	
C.—Hydro-Electric Works— Productive	Grid Hydro-Electric Scheme	..	..	..	7	..	..	..	..	..	11,762	29	..	86,08,025	3,12,304	35	86,35,986
	Total Government of Uttar Pradesh.	4,83,44,393	68,001	85,352	2,38,142	..	2,15,350	2,47,532	3,71,214	4,934	79,805	66,278	25,727	92,88,092	4,10,014	20,639	5,94,24,266	
	Government of Punjab																	
A.—Irrigation Works— Productive	Upper Bari Douab Canal	33,48,124	..	..	14,07,541	..	2,604	5,458	1,61,537	2,155	61,500	..	5,858	38,868	..	1,14,420	49,19,304
	Western Jumna Canal	41,28,087	..	6,620	25,333	..	66,767	15,402	19,828	2,09,376	31,317	..	20,117	1,68,042	..	4,693	46,86,166	
	Sirhind Canal	60,82,356	..	..	30,057	..	1,54,660	19,868	3,40,131	11,224	16,569	..	7,227	2,19,556	..	13,612	68,77,076
	Sutlej Valley Project	12,84,012	..	..	17,41,679	..	1,264	516	..	..	25,642	..	5,095	2,60,220	..	(a) 7,245	33,11,182
	Other Projects	..	..	..	..	..	..	..	..	..	15,699	..	6,09,367	1,79,760	..	1,191	26,51,149
Total productive		1,48,42,579	..	6,620	32,13,610	17,57,524	2,25,295	41,243	5,21,496	2,22,755	1,50,836	..	7,37,674	8,66,436	..	1,41,761	2,24,44,907	

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 1950.

Class of works	Provinces and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Total
		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works—	CENTRAL GOVERNMENT.					
	INDIA GENERAL					
	Rajputana					
Unproductive	Tank Projects . . . . .	..	29,275	11,575	431	41,281
	TOTAL CENTRAL GOVERNMENT . . . . .	..	29,275	11,575	431	41,281
	Charged . . . . .					..
	Voted					41,281
	PROVINCIAL GOVERNMENTS					
	Government of Madras					
Productive	Cauvery Delta System	4,27,441	7,02,084	1,99,155	2,640	13,31,320
	Godavari Delta System	13,946	17,68,709	4,27,927	55,824	22,66,406
	Pennar River Canals System	—355	4,05,580	43,636	—1,820	4,47,041
	Periyar System	—3,725	3,35,720	77,976	1,111	4,11,082
	Kistna Delta System	5,73,912	24,75,821	4,68,662	34,133	35,82,428
	Lower Coleroon Ancient System	28,451	2,28,673	55,575	928	3,13,627
	Cauvery-Mettur Project	16,388	4,99,664	1,10,048	1,886	6,27,984
	Kattalai Scheme	1,70,210	61,316	45,615	836	2,77,977
	Other Projects	62,606	5,41,588	1,13,451	6,265	7,23,930
	TOTAL PRODUCTIVE	12,88,872	70,19,155	15,71,945	1,01,823	99,81,795
	TOTAL PRODUCTIVE					

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 1950—contd.

Class of Works	Provinces and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Post War Reconstruction and Development Programme	Suspense	Provision for Depreciation	Renewals and Replacements	Deduct—Amount met from Depreciation Reserve Fund	Leave and other establishment charges in England	Total		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
A.—Irrigation Works—	Government of Bombay	Total Productive	10,252	40,968	1,17,191	732	..	..	..	..	462	1,69,625		
		Unproductive	Mutha Canal including Matoba Tank	12,300	85,190	1,66,203	1,462	7,485	..	..	..	..	974	2,73,614
			Nira Left Bank Canal and Shetphal Tank	11,243	1,30,353	2,98,275	2,124	..	—50	..	..	..	1,373	4,43,318
			Godavari Canal	8,960	1,14,818	1,52,020	1,857	..	..	..	..	..	1,238	2,78,893
			Nira Right Bank Canal	3,761	1,88,115	4,06,695	2,878	..	..	..	..	..	1,919	6,03,368
			Pravara River Works	53,676	1,11,746	3,17,985	2,481	..	..	..	..	..	1,655	4,87,543
			Other Projects	2,27,610	3,22,518	3,49,721	8,246	..	..	..	..	..	4,868	9,12,963
			Total Unproductive	3,17,550	9,52,740	16,90,899	19,048	7,485	—50	..	..	..	12,027	29,99,699
			Total Government of Bombay	3,27,802	9,93,708	18,08,090	19,780	7,485	—50	..	..	..	12,509	31,69,324
		A.—Irrigation Works—	Government of West Bengal	Charged										1,794
Voted													31,67,530	
Unproductive	Demodar Canal			25,869	2,73,276	4,01,257	32,699	..	..	..	..	..	3	7,33,104
	Midnapore Canal			8,277	4,63,621	3,03,825	44,049	..	..	..	..	..	9	8,20,381
	Bakreswar Irrigation Scheme . . . . .			..	15,877	18,798	66	..	..	..	..	..	3	34,744
Total A.—Irrigation		34,146	7,52,774	7,23,880	77,414	..	..	..	..	15	16,88,239			

B.—Navigation, etc, Works—															
Unproductive		2,77,597	1,29,918	25,929	..	..	..	..	..	..	..	..	..	3	4,33,447
Hijili Tidal Canal . . . . .	..	2,77,597	1,29,918	25,929	..	..	..	..	..	..	..	..	..	3	4,33,447
Calcutta and Eastern Canals		3,87,800	2,30,940	23,625	..	..	..	..	..	..	..	..	..	4	6,41,487
Other projects		-72,382	-27,115	-4,229	..	..	..	..	..	..	..	..	..	-1	-1,03,727
Total B.—Navigation, etc.		5,93,075	3,33,743	46,325	..	..	..	..	..	..	..	..	..	6	9,71,207
Total Government of West Bengal		13,45,849	10,57,623	1,22,739	..	..	..	..	..	..	..	..	..	21	25,59,436
															..
															25,59,436
A.—Irrigation Works—															
Productive		68,692	19,27,751	62,321	..	..	..	..	..	..	..	..	..	2,937	48,76,813
Ganges Canal . . . . .	..	68,692	19,27,751	62,321	..	..	..	..	..	..	..	..	..	2,937	48,76,813
Lower Ganges Canal . . . . .	..	69,986	21,33,626	24,614	..	..	..	..	..	..	..	..	..	2,336	42,82,798
Eastern Jumna Canal . . . . .	..	29,701	6,56,286	8,412	..	..	..	..	..	..	..	..	..	840	14,35,313
Agra Canal . . . . .	..	21,363	6,82,045	10,531	..	..	..	..	..	..	..	..	..	1,019	16,27,991
Ranganga Canal . . . . .	..	34,809	1,07,787	12,814	..	..	..	..	..	..	..	..	..	196	3,62,646
State Tube Wells . . . . .	..	97,601	36,30,866	2,20,136	..	..	..	..	..	..	..	..	..	4,043	82,47,785
Other Projects . . . . .	..	315	27,739	3,625	..	..	..	..	..	..	..	..	..	55	84,205
Total Productive		3,20,667	91,66,100	3,42,453	..	..	..	..	..	..	..	..	..	11,426	2,09,17,531
															..
															..
Unproductive		1,14,225	23,08,130	93,076	..	..	..	..	..	..	..	..	..	3,860	50,92,699
Sarda Canal . . . . .	..	1,14,225	23,08,130	93,076	..	..	..	..	..	..	..	..	..	3,860	50,92,699
Dun Canals . . . . .	..	7,836	1,60,408	2,305	..	..	..	..	..	..	..	..	..	230	3,72,592
Botwa Canal . . . . .	..	74,294	1,96,588	68,063	..	..	..	..	..	..	..	..	..	141	6,48,877
Ken Canal . . . . .	..	18,784	87,056	30,296	..	..	..	..	..	..	..	..	..	73	3,19,290
Dhasan Canal . . . . .	..	..	61,640	17,352	..	..	..	..	..	..	..	..	..	42	1,94,438
Ghaggar Canal including Garai Canal . . . . .	..	13,573	64,734	16,964	..	..	..	..	..	..	..	..	..	41	1,96,861
Other Projects . . . . .	..	596	3,88,089	-1,74,583	..	..	..	..	..	..	..	..	..	353	6,91,988
Total Unproductive		2,29,308	39,71,624	44,373	..	..	..	..	..	..	..	..	..	4,745	75,16,695
															..
															..
C.—Hydro-Electric Works—															
Productive		22,957	27,89,081	-2,944	..	..	..	..	..	..	..	..	..	3,014	63,74,048
Grid Hydro-Electric Scheme . . . . .	..	22,957	27,89,081	-2,944	..	..	..	..	..	..	..	..	..	3,014	63,74,048
Total Government of Uttar Pradesh		5,72,822	1,69,65,007	3,83,862	..	..	..	..	..	..	..	..	..	19,185	3,48,03,274
															..
															..
C. and C.J.—Irrigation, etc.															
Charged		..	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted		..	..	..	..	..	..	..	..	..	..	..	..	..	..

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 1950.

	Water Rates	Water supply of towns	Sales of Water	Planta-tion	Other Canal Produce	Water power	Naviga-tion	Rents	Fines	Recover-ies of Expendi-ture	Miscella-neous	Land Re-venue due to Works	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT														
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	55,339	2,434	..	..	67,773
PROVINCIAL GOVERNMENTS														
Government of Coorg														
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	..	219	..	..	219
Government of Madras														
A.—Irrigation Works	1,134	449	33,568	8,069	12,240	6,846	5,382	3,676	91	86,300	1,26,718	82,59,107	1,985	85,41,615
B.—Navigation, etc., Works . . . . .	..	..	26,271	39,396	..	..	55,904	141	..	599	18,756	..	747	1,40,320
Total	1,134	449	59,839	47,465	12,240	6,846	61,286	3,817	91	86,899	1,45,474	82,59,107	2,732	86,81,935
Government of Bombay														
A.—Irrigation Works	1,65,428	679	—8,158	1,146	5,864	..	..	3,344	106	284	1,64,470	6,05,260	3	9,38,420
B.—Navigation, etc., Works . . . . .	..	..	..	..	..	..	..	..	..	8	11,189	..	..	11,197
Total	1,65,428	679	—8,158	1,146	5,864	..	..	3,344	106	292	1,75,659	6,05,260	3	9,49,617
Government of West Bengal														
A.—Irrigation Works	842	..	..	..	..	..	..	..	..	..	676	..	..	1,518
B.—Navigation etc., Works . . . . .	..	..	..	424	560	..	46,176	6,778	309	5,690	2,34,265	..	2,235	2,91,967
Total	842	..	..	424	560	..	46,176	6,778	309	5,690	2,34,941	..	2,235	2,93,485

Government of Uttar Pradesh														
A.—Irrigation Works	28,472	7,000	9	2,255	496	..	..	..	22,202	..	5,557	3,32,927	109	3,98,809
Government of Punjab														
A.—Irrigation Works	..	..	..	1,601	..	..	..	..	..	..	7,806	75,385	43	84,749
B.—Navigation, etc., Works	12,445	..	..	673	..	..	..	..	..	1,261	3,104	10,342	13	27,902
Total	12,445	..	..	2,274	..	..	..	..	..	1,261	11,000	86,727	56	1,12,651
Government of Bihar														
A.—Irrigation Works	13,971	..	..	9	1,366	1	..	29	..	..	2,51,578	2,002	26	2,69,420
B.—Navigation, etc., Works	..	..	..	12,067	4,081	..	303	996	..	..	74,344	10,545	800	1,01,536
Total	13,971	..	..	12,076	5,937	1	303	1,025	..	..	3,25,922	12,547	826	3,70,956
Government of Madhya Pradesh														
A.—Irrigation Works	16,62,756	..	..	..	37,968	..	..	16,602	..	1,233	321	76,874	643	19,70,034
Government of Assam														
B.—Navigation, etc., Works	..	..	..	..	..	..	..	..	..	..	2	3,793	..	3,795
Government of Orissa														
A.—Irrigation Works	..	..	..	..	194	..	..	80	..	..	3,147	675	..	1,06,294
B.—Navigation, etc., Works	2,583	..	..	295	..	..	..	1,145	..	..	454	10,862	..	14,839
Total	2,583	..	..	295	194	..	..	1,225	..	..	3,601	11,037	..	1,21,133
C. and CC.—Irrigation, et														

NO 35---ACCOUNT OF EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT, for the year ended 31st March 1950.

Details.	Provincial Governments.										Total Central and Provincial Govern-ments.	
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of Uttar Pradesh.	Government of Punjab.	Government of Bihar.	Government of Madhya Pradesh.	Government of Assam.		Government of Orissa.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
A.—Irrigation Works.—												
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—												
Works	5,390	..	13,63,499	11,741	..	..	6,76,491	..	6,14,186	..	..	26,70,297
Extensions and Improvements . . . . .	..	4,375	13,99,167	11,455	..	7,45,516	..	..	118	..	17,788	21,78,419
Maintenance and Repairs . . . . .	..	9,513	87,28,983	8,67,961	14,453	5,98,424	8,248	..	6,92,774	..	1,25,926	1,10,46,572
Establishment . . . . .	..	1,626	14,85,354	6,29,489	7,398	20,11,712	2,40,923	8,097	7,63,067	..	27,704	61,76,390
Tools and Plant . . . . .	..	..	42,302	10,356	637	90,452	—10,096	98	19,609	..	986	1,54,287
Suspense . . . . .	..	..	..	4,296	..	1,00,593	..	..	..	..	..	1,04,889
Projects under the Private Irrigation Works Act . . . . .	..	..	..	..	..	..	..	1,95,20,856	..	..	..	1,25,20,856
Post War Recon-struction and Develop-ment Programme . . . . .	..	..	..	..	..	..	..	..	..	..	29,29,011	29,29,011
Leave and other Establishment Charges in England.	..	..	..	3,621	1	3,435	307	..	2,818	..	..	10,182
Loss or gain by exchange . . . . .	..	..	..	..	..	..	3	..	..	..	13	15
Total	5,390	15,514	1,30,19,305	15,38,919	22,479	35,50,132	8,08,977	1,25,37,239	20,92,555	..	31,01,378	3,66,80,888
Miscellaneous Expenditure—												
Establishment	4,77,450	..	4,82,779	1,297	12,889	3,92,321	80,119	..	2,261	..	..	14,49,116
Tools and Plant	29	..	10,26,664	106	1,660	1,02,525	..	..	147	..	..	11,31,131
Other charges	5,001	612	5,73,579	7,053	26,428	6,36,872	79,667	46,408	9,918	..	..	13,79,538
Grants-in-aid	17,500	..	14,118	26,750	..	25,000	10,000	..	5,000	..	10,000	1,08,368
Post War Recon-struction and Develop-ment Programme.	..	..	..	56,92,266	..	..	..	..	..	..	2,676	56,94,042
Suspense . . . . .	..	..	—15,66,293	..	..	54,012	52,091	..	..	..	..	—14,60,190
Leave and other Establishment charges in England	25,685	..	869	35	2	73,422	103	..	22	..	..	1,00,138
Total	5,25,665	612	5,31,716	57,27,507	40,979	12,84,162	2,16,980	46,408	17,348	..	12,676	84,03,043
Total A.—Irrigation Works	5,31,055	16,126	1,35,51,021	72,66,436	63,458	48,34,284	10,22,957	1,25,83,647	21,09,903	..	31,14,054	4,50,98,931

SECTIONS D. AND DD.—POSTS AND TELEGRAPHS
CAPITAL & REVENUE ACCOUNTS—GENERAL

Included in this Section are the accounts of the Indian Posts and Telegraphs Department which supplies Postal, Telegraph, 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 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. This point is under investigation, and a proposal to undertake a stock-taking of all the existing assets with a view to finding out how their value plus the balance in the Renewals Reserve Fund compare with the total capital outlay, is under consideration.

The total progressive interest bearing Capital stands at Rs. 43,92,67,368 on 31st March, 1950 (*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 replacement 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) has been fixed at Rs. 38,96,000, while the contribution for the aforesaid systems has been fixed at Rs. 13,07,400.

For the year 1949-50, the contribution for the Posts and Telegraphs assets (other than those relating to the Telephone systems at Calcutta, Bombay and Madras) has been fixed at Rs. 50,00,000, while the contribution for the aforesaid systems has been fixed at Rs. 21,03,000.

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 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 "P—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—Capital Outlay on Posts and Telegraphs" 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 1949-50, the contribution to the "Telephone Development Fund" was Rs. 1,36,67,860 (*vide* Statement No. 40-A showing appropriations to and from Telephone Development Fund)

TELE-COMMUNICATION DEVELOPMENT SCHEME

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 Military or which were treated as combined Military 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 foodgrains 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, and is being met from the Revenues of the Department by a system of equated payment spread over fifteen years, which include interest on capital. From 1938-39, the total payments of commuted value of pensions made during the year are being met directly from Revenue. On the partition of the country, the liability of India in respect of the commuted value of pensions debited to capital has been fixed at 82½ per cent of the outstandings on 14th August, 1947, and in order that the Indian share of the outstanding may be liquidated within the stipulated period, a full year's instalment was met from the revenues of the post-partition period from 15th August, 1947 to 31st March, 1948. 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.

D. and DD.—Posts and Telegraphs.

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 for 1948-49 and 1949-50 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 1950.

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses	20,83,85,495	4,05,49,145	5,26,12,986	24,95,967	30,40,43,593
Interest on Capital Outlay	7,77,101	66,66,414	56,67,717	1,18,401	1,32,29,633
Interest surcharge (+) or rebate (—) on accumulated net loss or profit since the 1st April 1925 to the end of 1948-49 (<i>vide</i> details shown below)	—5,88,758	—10,96,144	—13,56,892	+33,470	—30,08,324
Total Expenditure	20,85,73,838	4,61,19,415	5,69,23,811	26,47,838	31,42,64,902
Gross Receipts	20,06,27,474	5,90,07,505	7,70,12,914	9,54,861	33,76,02,754
Net Profit(+) or Loss(—) for the year	—79,46,364	+1,28,88,090	+2,00,89,103	—16,92,977	+2,33,37,852

DETAILED ACCOUNT of INTEREST SURCHARGE OR REBATE ADJUSTED in the ACCOUNTS for 1949-50.

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Accumulated Profit (+) or loss (—) to the end of 1947-48	+2,71,90,175	+2,64,69,416	+2,93,86,317	—1,59,872	(a) +8,28,86,036
(2) Gross Profit (+) or Loss (—) for 1948-49	—1,72,75,447	+1,60,54,817	+2,66,33,480	—17,80,417	+2,36,32,433
(3) Deduct—Amount contributed to the General Revenues	—86,37,724	80,27,409	1,33,16,740	—8,30,209	1,18,16,216
(4) Net Profit (+) or Loss (—) for 1948-49	—86,37,723	+80,27,408	+1,33,16,740	—8,90,208	+1,18,16,217
(5) Adjustment of previous year's transactions	+5	—18,798	—24,566	..	—43,559
(6) Accumulated Profit (+) or Loss (—) to the end of 1948-49 in respect of which Interest rebate or surcharge is to be calculated for adjustment in 1949-50	+1,85,52,457	+3,44,78,026	+4,26,78,491	—10,50,080	+9,46,58,894
(7) Interest surcharge (+) or rebate (—) adjusted in the accounts for 1949-50 calculated at the rate of 3.18 per cent on item (6)	—5,88,758	—10,96,144	—13,56,892	+33,470	(b)—30,08,324

(a) This is less than the accumulated profit to the end of 1947-48 as shown in the Finance and Revenue Accounts, 1948-49 by Rs. 57,151 on account of inclusion of adjustments in the 5th batch of August 1947 Supplementary accounts.

(b) Includes adjustment of interest for 1948-49 on the difference between the accumulated profit to the end of 1947-48 as arrived at after inclusion of adjustments upto the 4th batch of August 1947 Supplementary accounts and that upto the 5th batch of the same accounts. Post Office (—) 1,210, Telegraphs (—) 257, Telephones (—) 234, Radios (—) 78, Total (—) 1,829.

D. and DD.—Posts and Telegraphs.

No 37.—STATEMENT of CAPITAL OUTLAY in the INDIAN POSTS and TELEGRAPHS DEPARTMENT during and to the end of the year ended the 31st March, 1950.

	Outlay during the year						Outlay to end of the year					
	Post Office	Telegraphs	Telephones		Radios	Total	Post Office	Telegraphs	Telephones		Radios	Total
			Other than Telephone Districts 4(A)	(d) Telephone Districts 4(B)					Other than Telephone Districts 9(A)	(d) Telephone Districts 9(B)		
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FIXED ASSETS												
Lands and Buildings	13,96,129	10,08,843	11,11,114	54,04,603	—2,740	89,17,949	2,51,78,413	1,95,28,063	71,89,592	1,57,33,758	14,97,931	6,91,27,657
Railway Mail Vans owned by Post Office	..	..	..	..	..	..	11,07,695	..	..	..	..	11,07,695
Telephone and Telephone Lines and Radio	..	46,77,886	53,42,405	42,26,662	3,402	1,42,50,353	..	18,04,17,433	2,97,34,730	3,62,17,500	2,80,955	24,66,50,618
Masts and Aerials	..	7,59,265	58,46,444	63,66,861	2,20,746	1,31,93,316	..	1,06,70,157	4,27,39,621	2,99,33,341	16,71,305	8,50,14,424
Apparatus and Plant	..	..	(c) 15,582	72,489	..	88,071	..	..	2,38,568	7,66,936	..	10,05,504
Furniture and Fittings	..	..	(c) —1,22,050	38,914	..	—83,136	..	..	6,68,718	6,27,036	..	12,95,754
Loose Tools and Plant	..	..	..	—4,168	..	—4,168	..	..	..	2,00,477	..	2,00,477
Motor Vehicles	..	..	..	..	..	..	..	..	..	..	..	..
Total Fixed Assets	(b) 13,96,129	(b) 64,45,994	(b) 1,21,93,493	(b) 1,61,05,361	(b) 2,21,408	(b) 3,63,62,385	(f) 2,62,86,108	(f) 21,06,15,653	(f) 8,05,71,229	(f) 8,34,79,048	(f) 34,50,091	(f) 40,44,02,129
Debit—Receipts on Capital Account	..	..	..	..	..	..	10,98,547	4,65,188	..	..	..	15,63,735
Total	13,96,129	64,45,994	1,21,93,493	1,61,05,361	2,21,408	3,63,62,385	2,51,87,561	21,01,50,465	8,05,71,229	8,34,79,048	34,50,091	40,28,38,394
Stores and Manufacture Suspense	..	57,74,615	..	..	..	57,74,615	..	(g) 3,24,09,946	..	..	..	(g) 3,24,09,946
Fair Price Shops	(a) ..	..	..	..	..	..	—1,26,376	..	..	..	..	(h) —1,26,376
Shares of the Government Telephones Board Limited	..	..	..	..	..	..	..	..	..	..	..	95,30,241
Payment to Calcutta Telephone District (Bengal Telephone Corporation)	..	..	..	..	..	..	..	..	..	45,000	..	(i) 45,000
Total	13,97,711	1,22,20,609	1,21,93,493	1,61,05,361	2,21,408	4,20,48,582	2,50,61,185	24,25,60,411	8,05,71,229	9,30,54,289	34,50,091	44,46,97,205

Deduct—Receipts from the Bengal Telephone Corporation	..	..	..	..	..	..	..	..	..	54,29,837	..	51,29,837
Total Interest Bearing Capital Outlay	13,07,711	1,22,20,609	1,21,93,493	1,61,05,361	2,21,408	(e) 4,20,48,582	2,50,61,185	24,25,60,411	8,05,71,229	8,76,24,452	34,50,091	43,92,67,368 (j)
Deduct—Portion of Capital Outlay financed from Ordinary Revenues	..	..	..	..	..	..	1,05,16,649	..	..	..	..	1,05,16,649
Capital Outlay outside the Revenue Account	13,07,711	1,22,20,609	1,21,93,493	1,61,05,361	2,21,408	4,20,48,582	1,45,44,536	24,25,60,411	8,05,71,229	8,76,24,452	34,50,091	42,87,50,719 (k)

(a) The employees of the Postal Branch being the main beneficiaries of Fair Price Grain Shops, the expenditure is charged entirely to that branch.
 (b) (i) Includes Credits to capital on account of sale and abandonment of assets and original cost of Plant re-covered in the case of Telephone Districts as noted below :—

	Post Office		Telegraphs		Telephones		Radios		Total
	2	3	4(A)	4(B)	5	6	Ra.	Ra.	
CREDITS	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Lands and Buildings	10,849	..	..	7,480	..	..	18,320	..	..
Telegraph and Telephone Lines and Wires and Radio Masts and Aerials	..	3,46,601	1,38,045	1,31,266	..	..	6,15,912	..	..
Apparatus and Plant	..	2,14,698	5,72,715	7,64,211	42,021	..	15,93,645	..	..
Furniture and Fittings	..	..	..	794	..	..	794	..	..
Loose Tools and Plant	..	..	1,82,018	841	..	..	1,83,459	..	..
Motor Vehicles	..	..	..	7,678	..	..	7,678	..	..
Total Credits	10,849	5,61,299	8,93,378	9,12,270	42,021	..	24,19,817	..	..

(i) This does not include the cost of assets, viz. Rs. 6,16,788 built out of Telephone Development Fund. See statement showing appropriations to and from Telephone Development Fund.

(c) Relates to Bombay Telephone Workshop which has been transferred from the Telephone District to Departmental organisation.

(d) This column accommodates expenditure in respect of the acquired Telephone Systems of Bombay, Calcutta, Madras and Ahmedabad.

(e) Charged Nil—Voted Ra. 4,90,48,582.

(f) Includes (1) rectification of misclassifications Ra. (—) 6,488, Post Office, Ra. (—) 6,015 Telegraphs, Ra. (—) 32,034, Telephones other than Telephone Districts and Ra. 1,176 Telephones—Telephone Districts (2) Preparation adjustments not included in the previous years Ra. (—) 32,171, Telegraphs, Ra. 1,99,172, Telephones other than Telephone Districts, Ra. 10,247 Telephones—Telephone Districts and Ra. 54 Radios.

(g) The figure adopted in Finance and Revenue accounts for 1948-49 have been increased by Rs. 27,14,102 on account of preparation adjustments not included in the previous years.

(h) The figures adopted in the Finance and Revenue accounts for 1948-49 have been increased by Rs. 22,427 on account of preparation adjustments not included in the previous years.

(i) The figures adopted in Finance and Revenue accounts for 1948-49 have been decreased by Rs. 45,000 on account of preparation adjustments not included in the previous years.

(j) The figures do not include expenditure met from the Depreciation/Renewals Reserve Fund for reduction or avoidance of debt in respect of renewals and replacements of assets existing on 1st April 1925, that expenditure being the difference between the depreciated value on 1st April, 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 1st April, 1933. As the reconstituted Capital account of the Department started with the depreciated value of assets on 1st April, 1925, these amounts should theoretically go to write-up the Capital account of the Department. See also paragraphs 3 and 4 of the explanatory note on page 160.

(k) The figures adopted in Finance and Revenue Accounts for 1948-49 have been increased by Rs. 28,31,472 on account of—

(i) Rectification of misclassifications in previous years Ra. (—) 43,369 and

(ii) Preparation adjustments not included in the previous years Ra. 28,74,831.

No. 38—DETAILED STATEMENT of POSTAGE and MESSAGE REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the year ended 31st March, 1950.

	Total	Apportionment between Branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
Joint Postal and Telegraph Receipts—					
Sale of ordinary stamps	16,37,11,036	12,57,59,250	(a)3,78,95,062	..	56,724
<i>Deduct—Refund of ordinary stamps</i>	15,370	15,370	..	..	..
Sale of service stamps	2,86,99,492	2,86,99,492	..	..	..
Total Joint Postal and Telegraph Receipts	19,23,95,158	15,44,43,372	3,78,95,062	..	56,724
Postal Receipts—					
Postage realised in cash	1,22,92,788	1,22,92,788	..	..	..
Net receipts from other Postal Administrations	30,29,853	30,29,853	..	..	..
Total	1,53,22,641	1,53,22,641	..	..	..
Deduct—					
<i>Refund of Postage</i>	32,531	32,531	..	..	..
<i>Net payments to other Postal Administrations</i>	13,38,070	13,38,070	..	..	..
Total Deductions	13,70,601	13,70,601	..	..	..
Net Postal Receipts	1,39,52,040	1,39,52,040	..	..	..
Telegraph (including Radio) Receipts—					
Telegraph charges realised in cash	2,27,24,917	..	2,25,24,274	..	2,00,648
Net receipts from other Telegraph Administrations	17,17,839	..	17,17,839	..	..
Net receipts from Radio Companies	1,36,031	..	..	..	1,36,031
Total	2,45,78,787	..	2,42,42,113	..	3,36,674
Deduct—					
<i>Net payments to other Telegraph Administrations</i>	97,87,984	..	97,87,984	..	..
<i>Net payments to Radio Companies</i>	22,883	..	..	..	22,883
<i>Refunds of overcharges and payments of delivery charges</i>	15,53,012	..	15,46,411	..	6,601
<i>Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue)</i>	—15,72,522	..	—15,70,732	..	—1,790
Total Deductions	97,91,357	..	97,63,663	..	27,694
Net Telegraph (including Radio) Receipts	1,47,87,430	..	1,44,78,450	..	3,08,980
Total Postage and Message Revenue	22,11,34,628	16,83,95,412	5,23,73,512	..	3,65,704

(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, 1950.

	Total	Apportionment between branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
Joint Receipts—					
Interest on Renewals Reserve Fund Balances	(a) 14,74,449	62,814	8,90,371	4,74,056	47,208
Fees and other Receipts	1,64,442	2,838	27,895	72,341	1,368
Deduct—Refunds	126	63	35	25	3
Total Joint Receipts	15,78,765	65,589	9,18,231	5,46,372	48,573
Postal Receipts—					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders	2,92,47,562	2,92,47,562	..	..	..
Deduct—Refunds	3,930	3,930	..	..	..
Net	2,92,43,632	2,92,43,632	..	..	..
Fees and other Receipts	31,60,899	31,60,899	..	..	..
Deduct—Miscellaneous Refunds	2,38,058	2,38,058	..	..	..
Total Postal Receipts	3,21,66,473	3,21,66,473	..	..	..
Telegraph (including Radio) Receipts—					
Rent of Wires and Instruments leased to Railways and Canals, etc.	52,87,181	..	52,87,181	..	..
Recoveries from Guarantors	—1,49,227	..	—1,62,161	..	12,934
Royalties from Indian Radio and Cables Communications Company Ltd. . . . .	..	..	..	..	..
Fees and other Receipts	27,15,523	..	21,86,083	..	5,29,440
Foreign Traffic Exchange Adjustment	—15,72,522	..	—15,70,732	..	—1,790
Deduct—Miscellaneous Refunds	24,609	..	24,609	..	..
Total Telegraph (including Radio) Receipts	62,56,346	..	57,15,762	..	5,40,584
Telephone Receipts—					
Rent of Telephones	2,80,11,348	..	..	2,80,11,348	..
Telephone Call Fees	2,80,63,068	..	..	2,80,63,068	..
Recoveries from Guarantors	4,84,590	..	..	4,84,590	..
Royalties from Telephone Companies and on licences for private telephone lines and systems	47,522	..	..	47,522	..
Fees and other Receipts	4,70,947	..	..	4,70,947	..
Interest on Telephone Development Fund	2,07,512	..	..	2,07,512	..
Deduct—Miscellaneous Refunds	5,93,351	..	..	5,93,351	..
Total Telephone Receipts	5,66,91,636	..	..	5,66,91,636	..
Total Miscellaneous Revenue	9,66,93,220	3,22,32,062	66,33,993	5,72,38,008	5,89,157
Revenue Receipts of Telephone Districts (b) 1,97,74,906	(b) 1,97,74,906	..	..	1,97,74,906	..
Total Postage and Message Revenue (Account No. 38)	22,11,34,628	16,83,95,412	5,23,73,512	..	3,65,704
TOTAL GROSS RECEIPTS	33,76,02,754	20,06,27,474	5,90,07,505	7,70,12,914	9,54,861

(a) Differs from the corresponding amount shown under "Interest on Debt and other Obligations" by Rs. 3,46,286 being interest on Renewals Reserve Fund Balances relating to Telephone Districts vide footnote (b).

(b) Includes Rs. 3,46,286 on account of interest on "Renewals Reserve Fund Balances."

No. 39—STATEMENT of WORKING EXPENSES of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the year ended 31st March, 1950.

Heads	Expenditure in India	Expenditure in England	Loss or gain by exchange	Total	Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—General Administration . . .	1,75,02,456	3,72,593	648	1,78,75,697	15,41,701	48,22,036	1,10,54,567	4,57,393
D.—Accounts and Audit . . .	77,09,806	..	..	77,09,806	53,89,290	16,50,631	5,94,605	75,280
E.—Control Circle Offices . . .	78,08,332	..	..	78,08,332	57,83,400	14,67,834	5,17,924	39,174
F.—Engineering Expenses . . .	1,22,59,047	..	..	1,22,59,047	..	95,42,003	21,66,988	5,50,056
G.—Pensionary Charges . . .	1,32,56,087	9,87,484	1,717	1,42,45,288	1,01,84,999	29,28,740	10,33,331	98,218
H.—Stamps, Post Cards, Printing and Stationery . . .	1,50,08,590	..	..	1,50,08,590	1,38,40,969	9,45,348	1,63,369	58,904
I.—Maintenance of Assets . . .	1,02,17,002	..	..	1,02,17,002	20,61,618	40,34,151	38,94,448	2,26,738
J.—Postal Expenses . . .	17,99,13,400	..	..	17,99,13,400	17,99,13,400	..	..	..
K.—Telegraph Traffic . . .	1,83,89,136	..	..	1,83,89,136	..	1,83,89,136	..	..
L.—Radio Expenses . . .	10,66,860	..	..	10,66,860	..	..	..	10,66,860
M.—Telephone Expenses . . .	1,23,30,846	..	..	1,23,30,846	..	..	1,23,30,846	..
MM.—Expenses of Telephone Districts.	1,01,12,907	..	..	(a) 1,01,12,907	..	..	1,01,12,907	..
N.—Contribution to Renewals Reserve Fund.	50,00,000	..	..	50,00,000	3,00,000	27,00,000	17,50,000	2,50,000
NN.—Contribution to Telephone Development Fund.	1,36,67,860	..	..	1,36,67,860	..	..	1,36,67,860	..
Total	32,42,42,329	13,60,077	2,365	32,56,04,771	21,90,15,377	4,64,79,879	5,72,86,845	28,22,670
O.—Deduct—Credits to Working Expenses	2,15,61,178	..	..	2,15,61,178	76,90,661	44,33,063	92,82,708	1,54,746
Net Working Expenses	30,26,81,151	13,60,077	2,365	30,40,43,593	21,13,24,716	4,20,46,816	4,80,04,137	26,67,924
Inter-Branch adjustments . . .	..	..	..	..	-29,39,221	-14,97,671	+46,08,849	-1,71,957
GRAND TOTAL	30,26,81,151	13,60,077	2,365	30,40,43,593	20,83,85,495	4,05,49,145	5,26,12,986	24,95,967

(a) Includes Rs. 21,03,000 on account of contribution to Renewals Reserve Fund in respect of the assets of the Telephone Districts. See also paragraph 3 of the explanatory notes on page 160.

(b) Charged	Rs.	43,678
Voted	Rs.	30,39,99,915
Total	Rs.	30,40,43,593

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, 1950 and the BALANCES at credit of the Fund at the commencement and end of the year.

	Balance on 1st April, 1949	Amount appropriated from Revenue (See Account No. 39)	Appropriation from the Fund	Balance on 31st March 1950
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Post Office	18,78,309	3,00,000	1,06,193	20,72,116
Telegraphs	2,77,13,220	27,00,000	21,28,874	2,82,84,346
Telephones	2,52,13,674	(b) 38,53,000	27,20,289	2,63,46,385
Radios	13,79,706	2,50,000	40,347	15,89,359
Total	(a) 5,61,84,909	(b) 71,03,000	(c) 49,95,703	5,82,92,206

(a) Includes Rs. 27,646 (vide details below) on account of repartition adjustments not included in previous years:—

Post Office	+66
Telegraphs	+16,664
Telephones	
(i) Other than Telephone Districts	+11,521
(ii) Telephone Districts	-605
Radios	..
Total	27,646

(b) Includes Rs. 21,03,000 on account of Telephone Districts.

(c) Includes the following:—

- (i) Rs. 34,59,675 on account of the Renewals and Replacements of Posts and Telegraphs Department Assets and Rs.—6,86,799 on account of Renewals and Replacement of assets of Telephone Districts.
- (ii) Rs. 13,24,929 and Rs. 9,11,429 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 and of Telephone District assets respectively.
- (iii) Rs.—13,531 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 31st March, 1950 and the BALANCES at credit of the Fund at the commencement and end of the year.

	Balance on 1st April, 1949	Credits to the Fund during the year	Amount appropriated from the Fund during the year	Balance on 31st March, 1950
	Rs.	Rs.	Rs.	Rs.
Telephones	—	1,36,67,860	6,16,788	1,30,51,072
Total .	—	1,36,67,860	6,16,788	1,30,51,072

Section E.—Debt Services.

Revenue, Rs. 4,64,47,709

Expenditure, Rs. 40,69,34,840

MAJOR HEAD	No. of Account	DETAIL OF ACCOUNTS	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
Interest	41	Receipts	172	Rs. 4,64,47,709	Rs. ..
Interest on Debt and Other Obligations—Central	41A	Expenditure	177	..	33,00,07,542
Do. Provincial	41B	Expenditure	180	..	(—)56,75,283
Appropriation for Reduction or Avoidance of Debt	42	Expenditure	182	..	8,26,02,581
		Total		4,64,47,709	40,69,34,840

This Section deals with the receipts and charges connected with the services of the Public Debt of the Central and Provincial 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 Provincial 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 359 and 360.

The interest on Irrigation capital outlay incurred before 1st April 1937 in Bengal, Bihar and Orissa is also credited to this head : see paragraph 6 of the Note on "22—Interest on Debt and Other Obligations" on page 173

No. 41—ACCOUNT of INTEREST RECEIPTS for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
SOURCES OF INTEREST	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. 109; page 374).	53,90,610	..	..	..	..	..	..	..	..	..	..	53,90,610
Loans and Advances by Provincial Governments (see Account No. 110, pages 375—379)	..	..	33,38,435	51,14,643	5,75,858	22,22,344	1,34,506	2,92,382	14,27,795	2,82,960	4,36,232	1,38,25,155
Total	53,90,610	..	33,38,435	51,14,643	5,75,858	22,22,344	1,34,506	2,92,382	14,27,795	2,82,960	4,36,232	1,92,15,765
Interest realised on investments of Cash Balances	5,18,960	18,750	55,57,352	40,60,006	90,625	1,50,802	9,59,346	31,30,425	7,96,272	9,278	3,08,146	1,54,89,457
ARREARS DUE TO GOVERNMENT												
Of Land Revenue	..	..	31,579	91	29,325	..	..	268	..	..	18,699	80,262
Of Other Revenue	20,961	..	95,950	77,329	1,15,959	..	..	..	1,621	..	..	3,11,820
Total	20,961	..	1,27,529	77,420	1,45,284	..	..	268	1,621	..	18,699	3,92,082
SUNDEY ACCOUNTS												
Interest on Irrigation Capital Outlay incurred before 1st April 1937	..	..	..	..	11,34,683	..	..	11,50,000	..	..	10,68,000	33,54,683
Percentage from Subscribers to Service Funds on Foreign Service	350	..	..	..	..	..	..	..	..	..	..	350
Miscellaneous	28,25,663	..	1,55,920	1,77,326	1,635	423	..	3,473	..	..	26,689	31,91,129
Total	28,26,013	..	1,55,920	1,77,326	11,38,323	423	..	11,53,473	..	..	10,94,689	65,46,167
Receipts in England—												
<i>Secretary of State</i>												
Interest, etc., on Silver Redemption Reserve holdings appropriated to Revenue	12,30,145	..	..	..	..	..	..	..	..	..	..	12,30,145
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	22,171	..	..	..	..	..	..	..	..	..	..	22,171
Interest on deposits with His Majesty's Exchequer	35,63,932	..	..	..	..	..	..	..	..	..	..	35,63,932
Other items	1,07,243	..	..	..	..	..	..	..	..	..	..	1,07,243
<i>High Commissioner</i>												
Other Items	268	..	..	..	..	..	..	..	..	..	..	268
Total	49,23,759	..	..	..	..	..	..	..	..	..	..	49,23,759
Deduct—Refunds	86,334	..	6,737	22,646	36	..	..	..	2,900	366	2	1,19,521
Total Interest Receipts	1,35,93,469	18,750	91,72,599	94,06,749	19,50,054	23,73,069	10,93,853	45,66,548	22,22,788	2,91,667	17,57,964	4,64,47,709

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 Provincial Governments in India and in England including, in the case of Provincial 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 Savings 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 Governments 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 Reserve and Depreciation Reserve Funds, and Depreciation Reserve and other Reserve Funds of other Commercial Departments and Undertakings. The interest payable by the Provincial Governments on advances from the Famine Relief Fund to finance the Provincial Loan Account and Commutation payments of Pensions is also debited to this head by *per contra* credits to the Fund (*vide* Account No. 98, page 357).

5. Transfers are made to the Railways, Irrigation, Posts and Telegraphs and other Commercial Sections of the accounts, of interest on Railways, Irrigation, Posts and Telegraphs and other Capital outlay on Commercial services. They are shown under the head "Transfers". The manner in which the interest is calculated is described in the Note on Railways (*vide* page 111).

6. The interest on Irrigation capital outlay incurred before 1st April 1937 in Bengal, Bihar and Orissa is, however, credited to the head "XX—Interest" as under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial Governments' debts, no debt corresponding to the capital invested was outstanding in those Provinces 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 the year ended 31st March 1950.

	Amount of loan on 31st March 1950	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT			
(i) RUPYA DEBT			
<i>Permanent Loans</i>			
<i>Loans bearing interest at 4½ per cent.—</i>			
Loans from Maharaja Holkar for Indore State Railway	70,00,000	3,15,000	4,12,254
Loan 1950-55	6,73,88,200	30,32,469	30,35,513
Loan 1955-60	9,05,63,700	40,75,366	42,43,293
Loan 1958-68	5,85,19,500	26,33,376	25,97,066
Total	22,34,71,400	1,00,56,211	1,02,88,146
<i>Loans bearing interest at 4 per cent.—</i>			
Loan from Maharaja Scindia for Indian Government Railways	1,50,00,000	6,00,000	12,77,049
Loan, 1960-70	63,30,26,300	2,53,21,052	2,46,46,544
Total	64,80,26,300	2,59,21,052	2,59,23,593
Total carried over	87,14,97,700	3,59,77,263	3,62,11,739

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT
for the year ended 31st March 1950—*contd.*

	Amount of loan on 31st March 1950	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
Brought forward	87,14,97,700	3,59,77,263	3,62,11,739
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.—			
Loan, 1954-59	12,85,62,400	44,99,684	38,98,571
Total	12,85,62,400	44,99,684	38,98,571
Loans bearing interest at 3 per cent.—			
First Development Loan, 1970-75	1,15,05,83,200	3,45,17,496	3,32,82,248
Loan, 1898-97	8,93,35,800	26,80,074	44,99,182
Victory Loan, 1957	1,14,06,89,400	3,42,20,682	3,31,78,540
Second Victory Loan, 1959-61	1,13,65,63,800	3,40,96,914	3,29,68,543
Loan, 1951-54	86,72,71,900	2,60,18,157	2,54,36,870
Loan, 1963-65	1,16,17,46,100	3,48,52,383	3,26,76,550
Funding Loan, 1966-68	1,10,11,78,000	3,30,35,340	3,08,54,920
Loan, 1953-55	1,14,60,58,400	3,43,81,752	3,38,41,300
Conversion Loan, 1946	2,48,91,91,585	7,46,75,748	7,27,32,709
Total	10,28,26,18,185	30,84,78,546	29,94,70,862
Loans bearing interest at 2½ per cent.—			
Loan, 1960	45,63,06,800	1,25,48,437	1,22,19,681
Loan, 1976	14,77,48,000	40,63,070	40,54,756
Loan, 1962	75,86,72,300	2,08,63,488	1,82,03,163
Total	1,36,27,27,100	3,74,74,995	3,44,77,600
Loans bearing interest at 2¼ per cent.—			
Loan, 1961	57,00,68,700	1,42,51,718	1,35,99,988
Bonds, 1950	35,09,47,000	87,73,675	82,46,956
Loan, 1955	60,45,00,900	1,51,12,523	64,71,344
Total	1,52,55,16,600	3,81,37,916	2,83,18,288
Loans bearing interest at 2½ per cent.—			
Loan, 1954	35,06,06,300	78,88,642	71,91,279
Total	14,52,15,28,285	43,24,57,046	40,95,68,339
Paid in India on Loans in course of Discharge—			
Interest on—			
6 per cent. Bonds, 1933-36			45
6 per cent. Bonds, 1932			150
6 per cent. Bonds, 1931			330
5½ per cent. Loan, 1938-40			82
5½ per cent. War Bonds, 1928			14
5 per cent. Ten-year Bonds, 1935			425
5 per cent. War Loan, 1929-47			275
5 per cent. Loan, 1939-44			1,405
6 per cent. Loan, 1940-43			19,674
5 per cent. Loan, 1945-55			81,311
4½ per cent. Bonds, 1934			101
4 per cent. Loan, 1948-53			791
4 per cent. Bonds, 1943			4,756
3½ per cent. Loan, 1842-43			40,517
3½ per cent. Loan, 1854-55			73,282
3½ per cent. Loan, 1865			82,166
3½ per cent. Loan, 1879			7,323
3½ per cent. Loan, 1900-1901			66,656
3½ per cent. Loan, 1947-50			49,624
3 per cent. Bonds, 1941			552
3 per cent. Defence Bonds, 1946			9,87,219
3 per cent. Loan, 1949-52			1,06,66,194
2½ per cent. Loan, 1948-52			70,093
Total			1,21,32,985
Carried over			42,17,01,324

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1950—*concl.*

			Amount interest paid during the year
			Rs.
Brought forward			42,17,01,324
A.—INTEREST ON ORDINARY DEBT—<i>concl.</i>			
(i) RUPEE DEBT—<i>concl.</i>			
<i>Permanent Loans—concl.</i>			
<i>Discount on Rupee Loans—</i>			
Discount written off to Revenue			62,16,000
Total Interest on Permanent Loans			42,79,17,324
FLOATING LOANS.			
Discount on Treasury Bills			1,95,65,845
Interest on Government of India Treasury Deposit Receipts			3,81,124
Interest on other floating Loans			6,438
Total Floating Loans			1,99,53,407
OTHER ITEMS.			
5 years' interest free Prize Bonds, 1949			1,61,257
Expenditure in connection with the issue of new loans			1,15,517
Management of Debt			24,00,899
<i>Deduct—Amount chargeable to Indian Government Railways—Management of Railway Specific Debt</i>			16,634
Miscellaneous			30,151
Total			26,91,140
Total Interest on Rupee Debt			45,05,61,871
<i>Deduct—Interest realized on investment of cash balance in short term bonds, etc.</i>			1,36,39,441
Net Interest on Rupee Debt			43,69,22,430
(ii) STERLING DEBT.			
<i>Secretary of State.</i>			
	Amount of Loan on 31st March 1950	Annual amount of interest	Amount of interest paid during the year
	£	£	£
<i>Interest on Loans contracted in England under various Acts—</i>			
India 4½ per cent. Stock (1950-55)	1,017,839	45,803	47,058
India 4½ per cent. Stock (1958-68)	470,478	21,171	21,610
India 3½ per cent. Stock (1954-59)	357,588	12,515	12,551
India 3½ per cent. Stock (1931) (a) . . . . .	..	..	5
India 3 per cent. Stock (1949-52) (a)	5,000	..	4,875
India 2½ per cent. Stock (1926)	154,340	3,859	4,032
Accrued Interest on Indian Stocks purchased for cancellation . . . . .	..	..	295
<i>Interest portion of Annuities created in purchase of Railways—</i>			
East Indian Railway	3,563,510	..	184,237
Eastern Bengal Railway	783,839	..	32,652
Madras Railway	2,816,215	..	108,941
Scinde, Punjab and Delhi Railways	2,805,264	..	114,584
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract—</i>			
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	9,950	448	451
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	2,439	97	96
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	4,040	182	184
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	20,880	835	835
Total			£ 532,408
Total			70,98,776
<i>Discount on Loans</i>			55,93,339
Carried over			1,26,92,115
Total			43,69,22,430

(a) Loans not bearing interest.

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 1950—*contd.*

	Amount of interest paid during the year
	Rs.
Brought forward	43,69,22,420
	1,26,92,115
A.—INTEREST ON ORDINARY DEBT—<i>contd.</i>	
(ii) <i>STERLING DEBT—<i>contd.</i></i>	
<i>Miscellaneous</i>	
Management of Debt	12,453
Other Items—	
Difference between par value and cost of India Stock purchased for cancellation	55,475
Stamp duty on transfers and power of attorney, etc.	—13
Total Interest on Sterling Debt	1,27,60,030
(iii) <i>OTHER DEBT.</i>	
Interest on Loan from International Bank for Reconstruction and Development	10,71,223
Total A.—Interest on Ordinary Debt	45,07,53,688
B.—INTEREST ON UNFUNDED DEBT.	
Special Loans	5,53,773
Treasury Notes	404
Service Funds	2,52,747
Savings Bank Deposits	2,94,96,604
Post Office Certificates	3,34,25,000
Payments to Post Office for Savings Bank, Cash Certificate and Defence/National Savings Certificate work	93,99,907
State Provident Funds—	
General Provident Fund	48,55,116
Indian Civil Service Provident Fund	26,025
Indian Civil Service (Non-European Members) Provident Fund	6,914
Other Provident Funds	2,70,04,221
Special Deposit Accounts	54,81,826
Payments in England—	
<i>Secretary of State—</i>	
Interest on balances of the—	
Indian Civil Service Family Pension Fund	5,51,186
Indian Military Service Family Pension Fund	6,44,477
Indian Military Widows' and Orphans Fund	1,36,547
Total B.—Interest on Unfunded Debt	11,18,54,747
Carried over	56,26,08,420

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1950—concl'd.

		Amount of interest paid during the year
		Rs.
Brought forward		56,26,08,430
C.—INTEREST ON OTHER OBLIGATIONS		
DEPRECIATION AND OTHER RESERVE FUNDS		
Railway Reserve Fund (3·18 per cent.)		20,88,374
Telephone Development Fund (3·18 per cent.)		2,07,512
Depreciation Reserve Fund—Railways (3·18 per cent.)		3,34,64,388
Railway Botterment Fund (3·18 per cent.)		42,44,916
Depreciation Reserve Fund—Vizagapatam Port (3·18 per cent.)		1,63,960
Renewals Reserve Fund—Salt Department (3·18 per cent.)		58,436
Renewals Reserve Fund—Posts and Telegraphs (3·18 per cent.)		18,20,735
General Reserve Fund—Lighthouses and Lightships (3·18 per cent.)		1,96,714
Depreciation Reserve Fund—Lighthouses and Lightships (3·18 per cent.)		48,898
Depreciation and other Reserve Funds overseas Communication Services (3·18 per cent.)		37,184
Other Items—		
Interest on Deposits of Trust for Indian Princes		1,42,301
Interest on Balances of Coorg		18,750
Miscellaneous		1,98,68,045
Total C.—Interest on Other Obligations		6,23,00,253
Total Interest on Debt and Other Obligations of the Central Government		62,49,08,643
D.—TRANSFERS		
Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—		
		(a)
Railways		23,17,11,046
Posts and Telegraphs		1,04,09,080
Irrigation		90,449
Salt		1,96,480
Vizagapatam Port		74,024
Other Government Commercial Departments and Undertakings		9,51,671
Interest received from the Damodar Valley Corporation		4,76,629
Interest paid by Provincial Governments and the Government of Coorg		(b) 2,83,52,217
Interest portion of Annuities purchased for payment of Sterling Pensions		2,12,28,353
Interest portion of equated payments on account of commuted value of Pensions		14,10,553
Total D—Transfers		23,49,01,101
Balance being Interest on Debt and Other Obligations of the Central Government (Charged)		33,00,07,542

(a) Excludes Rs. 16,684 transferred to State Railways on account of management of Railway Specific Debt (vide page 175).

(b) Differs from the corresponding amount debited under the Head "22—Interest on Debt and Other Obligations—Other Items—Interest on Loans taken from the Central Government" by Rs. 50,273 as in Orissa that amount was adjusted under the head, "22—Interest etc.—A—Interest on Ordinary Debt—Floating Loans—Interest on Other Floating Loans".

No. 41-B.—ACCOUNT OF INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several PROVINCIAL GOVERNMENTS during the year ended 31st March 1950.

	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Interest on Ordinary Debt.											
<i>Super Debt.</i>											
Permanent Loans—											
Interest on—											
3 per cent. Loans, 1952	6,55,701	..	..	5,90,763	..	..	1,39,063	99,510	..	14,75,057
3 per cent. Loans, 1960	8,48,560	..	..	7,94,876	..	..	..	..	..	16,73,430
3 per cent. Loans, 1955	3,65,694	10,33,552	..	..	..	..	1,66,792	..	..	15,69,038
3 per cent. Loans, 1956	4,07,050	10,27,988	..	..	..	..	1,60,791	..	..	15,95,929
3 per cent. Loans, 1958	3,00,248	10,74,753	..	9,71,080	..	..	1,56,578	..	..	25,02,599
3 per cent. Loans, 1962	8,03,754	..	..	..	..	..	..	..	8,03,754
2½ per cent. Loans 1961	10,65,119	..	..	6,53,573	..	..	..	..	..	16,87,992
3 per cent. Loan, 1953	4,52,245	..	..	..	..	..	..	..	..	4,52,245
3 per cent. Loan, 1959	3,97,496	..	..	..	..	..	..	..	..	3,97,496
Uttar Pradesh Encumbered Estates Act Bonds	7,68,601	..	..	..	..	..	7,68,601
3 per cent. Loan, 1961-66	4,78,237	..	..	..	..	..	4,78,237
3 per cent. Loan, 1949	1,21,360	..	..	1,21,360
3 per cent. Loan, 1964	5,83,480	..	..	5,83,480
Paid in India on Loans in course of discharge—											
5 per cent. Loan, 1944	1,225	..	..	..	..	..	1,225

No. 4: B—ACCOUNT OF INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several PROVINCIAL GOVERNMENTS during the year ended 31st March 1950—concl'd.

	Government of Coorg.	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	..	1,08,45,540	1,37,52,859	29,45,564	1,38,87,887	62,33,370	9,70,222	44,95,886	12,23,489	8,56,271	5,51,91,088
C.—INTEREST ON OTHER OBLIGATIONS.											
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	..	92,268	..	..	..	..	..	..	..	..	92,268
Interest of Depreciation Reserve Fund—Irrigation	2,51,447	..	..	..	..	..	2,51,447
Interest on Charitable and other Funds	3,000	..	..	..	..	..	..	..	3,000
Miscellaneous	..	817	2,60,648	..	..	..	447	..	..	8	2,61,920
Total—C—Interest on Other Obligations	..	93,085	2,63,648	..	2,51,447	..	447	..	..	8	6,08,635
Total Interest on Debt and Other Obligations of the Provincial Governments	..	1,09,38,625	1,40,16,507	29,45,564	1,41,19,334	62,33,370	9,70,669	44,95,886	12,23,489	8,56,279	5,57,99,723
D—TRANSFERS											
<i>Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—</i>											
<i>Irrigation</i>	..	1,19,14,955	45,72,475	4,71,368	1,52,52,131	62,42,130	2,81,010	..	..	15,368	3,87,49,437
<i>Electricity Schemes</i>	..	87,40,596	..	..	8,95,373	41,83,797	54,170	14,89,408	..	1,48,624 (a)	1,55,11,968
<i>Interest on Capital Advanced to the Damodar Valley Corporation</i>	6,15,827	..	..	4,39,631	..	..	..	10,55,458
<i>Other Government Commercial Departments and Undertakings</i>	..	6,62,237	10,301	..	..	36,606	..	..	..	..	7,09,144
<i>Interest transferred to Forest Department</i>	33,338	..	28,438	..	..	..	..	..	61,773
<i>Interest Portion of Equated Payments on account of commuted value of Pensions</i>	2,38,332	..	1,62,570	5,057	..	2,42,633	56,190	..	7,04,782
<i>Interest met from Subventions from Central Road Fund</i>	20,965	..	..	44,264	..	..	65,229
<i>Interest transferred to " 85 A—Capital outlay on Provincial Schemes of State Trading</i>	24,39,834	..	..	..	..	21,77,381	..	..	46,17,215
Total D—Transfers	..	2,13,17,788	72,94,280	10,87,195	1,63,59,474	1,04,67,590	7,74,811	39,53,686	56,190	1,63,992	6,14,75,006
Balance being Interest on Debt and other Obligations of the Provincial Governments (Charged)	..	-1,03,79,163	67,22,227	18,58,369	-22,40,140	-42,34,220	1,95,858	5,42,200	11,67,299	6,92,287	-56,75,283

(a) The difference of Rs. 8,423 between this amount and that debited to the head '52 Interest on Capital outlay on Electricity Schemes' as shown in Account No. 75 is due to the fact that Rs. 8,423 representing Interest on Machkund Hydro Electric Scheme could not be adjusted under 22-Interest etc." in 1949-50 accounts while it had been debited to the head "52". The same has been adjusted in the accounts for 1950-51.

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 Provincial 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 Provincial Governments, and the amounts debited to the minor head 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regular, 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 '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. 93 and 93-A). The application of the balances of the Sinking Funds in 1949-50 is shown in Account No. 99.

2. The annual provision from the Central Revenue for reduction and 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.

No. 42—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1950 for REDUCTION or AVOIDANCE of DEBT of the CENTRAL and PROVINCIAL GOVERNMENTS.

	Central Government	Provincial Governments.							TOTAL
		Government of Madras	Government of Bombay	Government of Uttar Pradesh	Government of Punjab	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SINKING FUNDS—									
<i>For Loans of Provincial Governments—</i>									
3 per cent. Loans, 1956	1,87,650	11,80,000	..	..	1,76,897	..	..	15,44,547
3 per cent. Loans, 1958	1,65,000	12,51,000	19,25,000	..	1,87,250	..	..	35,28,250
3 per cent. Loans, 1952	3,50,317	..	13,08,790	..	2,91,000	4,12,025	..	23,62,132
3 per cent. Loans, 1955	1,87,500	11,45,000	..	..	1,75,000	..	..	15,07,500
3 per cent. Loans, 1960	4,50,000	..	11,76,872	..	..	..	..	16,26,872
3 per cent. Loan, 1959	2,25,000	..	..	..	..	..	..	2,25,000
2½ per cent. Loan 1961	6,13,953	..	12,78,858	..	..	..	..	19,92,811
3 per cent. Loan, 1953	2,26,940	..	..	..	..	..	..	2,26,940
3 per cent. Loan, 1961-66	2,55,025	..	..	..	..	2,55,025
Development Loan from the Central Government	40,00,000	..	..	..	..	40,00,000
4 per cent. Punjab Bonds, 1948
3 per cent. Loan, 1964	6,09,864
General Sinking Fund (Madras)	46,86,000	..	..	..	6,09,864	..	..	46,86,000
Total	70,92,360	25,76,000	1,00,44,545	..	14,40,011	4,12,025	..	2,25,64,941
OTHER APPROPRIATIONS—									
Appropriation from Ordinary Revenues	5,00,00,000	4,54,724	3,70,841	8,87,773	69,70,351	63,384	..	12,90,567	6,00,37,640
TOTAL APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (Charged)	5,00,00,000	75,47,084	29,46,841	1,09,32,318	69,70,351	15,03,395	4,12,025	12,90,567	8,26,02,581

Major Head	No. of Account	Detail of Accounts	Page	Revenue	Expenditure
		Brought forward		Rs. 30,67,67,907	Rs. 2,15,42,17,456
		CAPITAL ACCOUNTS WITHIN THE REVENUE ACCOUNT			
Capital Outlay on Industrial Development	62-B	Expenditure	227	..	14,16,427
Capital Outlay on Civil Aviation	63-B	Expenditure	230	..	..
Capital Outlay on Broadcasting	64-B	Expenditure	231	..	..
		TOTAL . . . . .		..	14,16,427
		Total Receipts and Expenditure within the Revenue Account.		30,67,67,907	2,15,56,33,883
		CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT.			
Capital Outlay on Vizagapatam Port	48-D	Expenditure	198	..	14,58,984
Capital Outlay on Lighthouses and Lightships	49-B	Expenditure	199	..	..
Capital Outlay on Improvement of Public Health	57-B	Expenditure	212	..	26,50,947
Capital Outlay on Schemes of Agricultural Improvement and Research	58-B	Expenditure	216	..	50,13,298
Capital Outlay on Industrial Development	62-B	Expenditure	227	..	11,74,80,590
Capital Outlay on Civil Aviation	63-B	Expenditure	230	..	1,69,49,010
Capital Outlay on Broadcasting	64-B	Expenditure	231	..	36,91,412
		Total expenditure outside the Revenue Account.		..	14,72,43,571

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 Provincial Governments on measures connected with the improvement of Public Health, Schemes of Agricultural Improvement and Research, Industrial Development, the Development of Vizagapatam Harbour, Lighthouses and Lightships, Civil Aviation and Broadcasting.

25.—General Administration.

The expenditure recorded under this head relates chiefly to headquarters administration and also to the cost of district administration. The salaries and other allowances of the Governor General, of Heads of Provinces, of Members of Cabinet, of Ministers and the expenses connected with the Indian and Provincial Legislative Assemblies and the Provincial Legislative Councils; 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 in India.

2. Payments to His Majesty's Treasury as the Indian Government's share of the cost of the late India Office, now the United Kingdom Ministry of Commonwealth Relations, which were before 15th August 1947 treated as "Charges in England" are now classified under the sub-major head "G-Miscellaneous". The expenditure on the High Commissioner for India in London and his establishment which was prior to 15th August 1947 classified under this major head, is now recorded under '35—External Affairs'. See also para 2 of the note on '35—External Affairs' on page 203.

3. The expenditure relating to village establishments in several provinces is also recorded under this head.

No. 43—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1950.

DN966 (A) GO—27

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Heads of Provinces (including the Governor General, Cabinet and Ministers).												
Salaries of the Governor General and Governors.	69,581	..	62,700	62,700	62,700	63,995	62,700	63,389	62,700	70,255	62,700	6,43,420
Secretariat Staff of Governor General and Governors.	2,39,420	..	53,900	73,931	1,23,596	78,643	44,917	63,942	48,428	1,03,932	72,069	9,02,838
Staff and Household of Governor General and Governors.	4,27,439	..	2,48,318	2,39,603	1,56,159	1,11,186	82,490	1,11,886	79,583	79,053	52,100	15,87,817
Sumptuary Allowance of Governor General and Governors.	45,000	..	22,500	18,542	28,750	15,586	9,000	6,250	7,500	6,250	10,875	1,70,253
Government hospitality Organization.	59,314	..	..	..	..	..	..	..	..	..	..	59,314
State Conveyances and Motors of the Governor General.	64,885	..	..	..	..	..	..	..	..	..	..	64,885
Expenditure from Contract allowances.	4,00,399	..	1,60,102	1,23,500	1,54,975	21,500	40,444	32,646	31,274	36,530	31,366	10,92,736
our Expenses	2,20,201	..	1,76,120	53,453	98,087	1,32,349	74,107	70,955	15,951	54,646	57,774	9,53,643
Chief Commissioners	7,96,069	1,22,702	..	..	..	..	..	..	..	..	..	9,18,771
Cabinet	21,01,004	..	..	..	..	..	..	..	..	..	..	21,01,004
Ministers . . . . .	..	..	6,25,645	9,08,960	5,31,567	4,09,871	2,88,137	7,45,662	3,88,887	5,80,894	3,48,133	48,27,762
Total	44,83,312	1,22,702	13,49,345	14,80,695	11,55,834	8,33,130	6,01,795	10,94,730	6,34,323	9,31,560	6,35,017	1,33,22,443
B—Legislative Bodies:												
Parliament Secretariat	5,96,849	..	..	..	..	..	..	..	..	..	..	5,96,849
Provincial Legislative Assemblies . . . . .	..	..	7,55,855	7,11,434	4,69,523	11,24,364	6,59,924	9,07,477	3,36,401	1,58,944	3,10,730	54,34,652
Constituent Assembly of India (Legislative).	10,00,273	..	..	..	..	..	..	..	..	..	..	10,00,273
Legislative Assembly Department . . . . .	..	..	1,80,006	..	..	..	..	..	..	78,312	..	2,58,318
Provincial Legislative Councils . . . . .	..	9,493	1,75,693	88,551	..	2,63,906	..	..	..	..	..	5,37,643
Elections for Legislatures	1,18,14,885	..	5,21,715	53,017	23,28,839	4,08,652	2,42,573	13,03,988	52,573	14,59,188	11,71,801	1,93,57,231
Department of Parliamentary Affairs	43,818	..	..	..	..	..	..	..	..	:	..	43,818
Total	1,34,55,825	9,493	16,33,269	8,53,002	27,98,362	17,96,922	9,02,497	22,11,465	3,88,974	16,96,444	14,82,531	2,72,28,784
Total carried over	1,79,39,137	1,32,195	29,82,614	23,33,697	39,54,196	26,30,952	15,04,292	33,06,195	10,23,297	26,28,004	21,17,548	4,05,51,227

F and FF—Civil Administration

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

No. 43—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1950—concl'd.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,79,39,137	1,32,195	29,82,614	23,33,697	39,54,196	26,30,052	16,04,292	33,06,195	10,23,297	26,28,004	21,17,548	4,05,51,227
C—Secretariat and Headquarters Establishments.												
Civil Secretariats	6,59,69,106	..	41,08,173	79,03,864	61,93,171	1,10,45,066	33,52,424	34,04,310	20,18,000	16,53,774	27,01,292	10,82,49,780
Public Service Commissions	16,20,752	..	3,14,123	1,90,788	1,55,264	4,00,656	1,91,203	1,41,964	1,12,350	94,334	1,21,444	33,42,914
Boards of Revenue, Financial Commissioners and Establishments, Directors of Land Records and Agriculture.	..	..	5,17,813	25,554	2,50,757	3,89,876	9,48,065	1,74,886	1,10,013	..	..	24,16,964
Inspectors General of Stamps, Registration and Excise.	..	..	..	71,055	..	..	..	..	..	52,886	..	1,23,941
Agent for Government Consignments .	..	..	..	..	..	..	..	29,130	..	..	..	29,130
Local Fund Audit Establishments .	..	..	4,89,376	4,00,433	3,19,203	3,86,803	1,79,763	1,79,571	3,22,347	87,297	..	24,32,932
D—Commissioners	6,75,89,858	..	54,48,445	85,91,694	69,18,395	1,22,22,401	46,71,455	39,29,881	25,63,346	18,88,291	28,90,875	11,67,12,621
E—District Administrations:	1,49,518	..	..	6,61,980	3,17,097	8,25,477	2,50,813	4,79,733	..	1,022	5,11,404	31,97,044
General Establishments	14,35,136	1,24,136	59,17,650	93,00,527	72,93,328	1,72,29,714	77,50,125	76,28,462	42,51,313	20,73,110	30,17,062	6,60,20,553
Sub-Divisional Establishments	15,531	28,120	31,94,725	89,94,974	13,10,753	60,59,828	5,49,460	10,50,188	27,89,372	2,49,179	9,08,309	2,51,50,439
Other Establishments . . . . .	..	..	3,80,73,121	1,36,41,904	1,55,067	1,39,69,668	9,42,410	7,43,903	48,25,272	4,21,030	13,93,989	7,41,66,354
<i>Defect—Establishment charges recovered from other Government departments etc.</i>	..	..	..	42,34,749	..	..	3,961	..	1,80,000	..	..	44,18,110
F—Works—	14,50,667	1,52,256	4,71,85,496	2,77,03,256	87,59,148	3,72,59,200	92,38,034	94,22,553	1,16,85,957	27,43,319	53,19,360	16,09,19,246
Original Works	1,33,602	..	..	..	..	1,62,516	..	3,624	15,082	6,160	3,63,372	6,96,366
Repairs	48,407	..	..	..	..	5,22,636	15,268	2,00,160	56,624	2,291	..	8,45,366
Total	1,82,009	..	..	..	..	6,85,154	15,208	2,03,784	71,706	10,451	3,63,372	16,31,744

26.—Audit.

The salaries, establishments and other expenses of the 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 of the Ministry of Industry and Supply, the Railway and Posts and Telegraphs Departments is recorded initially under this head and transferred subsequently to the working expenses of these Departments.

3. The expenditure in England includes the pay of the Auditor of Indian Home Accounts appointed under Section 170 of the Government of India Act, 1935, and continued under clause (2) of Article 7 of the India (Provisional constitution) order, 1947, after omission of section 170, referred to above, from the Government of India Act, 1935, as adapted, and his establishment.

No. 44.—ACCOUNT of EXPENDITURE of the AUDIT DEPARTMENT for the year ended 31st March 1950.

	Central Government
	Ra.
Auditor General	6,78,688
Officers of the Indian Audit Department—	
Civil	28,90,827
Posts and Telegraphs	4,92,605
Railways	4,27,708
Accounts and Audit Offices—	
Civil	2,39,87,399
Posts and Telegraphs	72,17,201
Railways	19,44,655
Deduct—Establishment charges recovered from—	
Posts and Telegraphs	77,09,806
Railways	23,72,363
Other Governments, Departments, etc.	27,19,193
Charges in England—	
A—Secretary of State—	
Auditor of Indian Home Accounts and his establishment	2,74,708
Deduct—Contribution by the Government of Burma	29,891
B—High Commissioner—	
Leave salaries and deputation Pay	3,058
Other charges	22,287
Total Expenditure of the Audit Department	2,51,07,883
Charged	63,771
Voted	2,50,44,112

XXI and 17.—Administration of Justice.

REVENUE
EXPENDITURE

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.

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 Provincial Governments.

The variations, as between different Provinces, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are recorded under this head. In certain Provinces, 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 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property.	79,352	1,440	1,72,301	3,60,563	74,647	61,510	1,04,551	54,593	93,290	34,545	24,192	10,60,984
Court fees realized in cash	8,575	53	3,43,434	99,469	16,688	1,12,258	3,418	51,779	1,45,891	3,797	11,497	7,96,859
General fees, fines and forfeitures	6,69,305	9,832	72,91,097	65,53,713	29,05,931	42,24,368	23,24,155	15,05,071	15,56,057	2,77,438	4,48,434	2,77,65,491
Pledgership, etc., examination fees	..	..	..	10,222	5,500	625	..	4,921	..	286	4,030	26,584
Receipts of the Federal Court	45,800	..	..	..	..	..	..	..	..	..	..	45,800
Receipts of the Official Assignee	..	..	83,424	79,195	1,32,282	623	..	..	..	..	..	2,95,524
Receipts of the Official Receiver, Calcutta.	..	..	..	..	1,18,632	..	..	..	..	..	..	1,18,632
Miscellaneous fees and fines—												
Record Room receipts	..	..	2,999	6,47,861	1,374	2,960	85,953	1	2,105	..	..	6,93,283
Other receipts	1,679	..	2,43,610	3,31,434	2,30,473	45,947	17,983	12,285	1,37,393	557	30,525	10,51,886
Recoveries of overpayments	3,765	23	8,737	24,251	3,626	1,55,029	2,845	1,047	67,557	4,613	1,300	2,72,703
Collection of payments for services rendered	3,611	1,964	28,967	4,407	7,223	2,186	2,656	..	6,891	..	445	58,350
Miscellaneous	1,50,377	3,435	3,10,779	1,79,037	1,06,712	62,235	8,802	84,514	24,016	1,181	11,874	9,42,962
Receipts in England—												
High Commissioner	..	..	..	..	..	..	..	..	400	..	..	400
Total	9,62,554	16,747	84,85,348	82,90,152	36,03,088	48,67,771	25,00,363	17,14,211	20,33,600	3,22,417	5,32,297	3,31,28,548
Deduct—Refunds	75,098	263	3,86,812	1,91,301	2,11,038	4,04,555	2,19,284	1,83,879	1,84,637	24,397	9,648	18,91,342
Total Receipts under Administration of Justice.	8,87,456	16,484	80,98,536	80,98,851	33,92,050	44,63,216	22,81,079	15,30,332	18,48,963	2,97,520	5,22,749	3,12,37,206

No 45A-- ACCOUNT of EXPENDITURE under ADMINISTRATION of JUSTICE for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Federal Court	6,13,301	..	..	..	..	..	..	..	..	..	..	6,13,301
High Courts and Chief Courts	96,980	..	17,63,623	17,94,448	26,27,017	20,57,000	9,44,475	13,68,713	7,49,399	2,60,010	4,76,278	1,20,27,923
Law Officers	1,57,462	2,598	6,81,556	6,85,640	4,33,936	9,68,991	2,56,600	7,17,610	3,69,783	1,34,274	1,53,738	45,32,167
Administrator General and Official Trustee	893	..	55,555	91,782	2,95,593	20,692	14,700	7,388	..	1,667	..	4,88,170
Sheriff and Reporter, Bombay	..	..	..	80,429	..	..	..	..	..	..	..	80,429
Official Assignee	..	..	85,081	1,36,636	1,01,216	..	..	..	..	..	..	3,22,933
Official Receiver, Calcutta	..	..	..	..	93,212	..	..	..	..	..	..	93,212
Coroner's Court	..	..	..	23,107	8,572	..	..	..	..	..	..	31,679
Presidency Magistrates' Courts	..	..	2,67,507	8,18,752	5,33,927	..	..	..	..	..	..	16,20,186
Judicial Commissioners	57,478	..	..	..	..	..	..	..	..	..	..	57,478
Civil and Sessions Courts	6,75,151	71,871	87,48,146	94,69,686	46,49,328	93,40,717	22,94,016	51,69,646	25,77,556	2,80,575	11,16,595	4,43,01,887
Courts of Small Causes	1,06,637	..	1,40,750	6,46,299	3,85,177	2,98,238	81,430	..	..	..	..	16,58,531
Criminal Courts	1,40,864	8,644	40,96,296	31,10,559	25,916	..	4,15,110	10,45,321	5,87,213	5,34,325	2,96,601	1,02,29,849
Special Court	3,54,483	..	..	..	..	..	..	..	..	..	..	3,54,483
Pledgeship and Mukhtaship examination charges.	..	..	..	1,473	6,164	..	..	..	..	..	..	7,627
Postwar Reconstruction and Development Program.	..	..	..	11,26,916	..	..	..	..	..	..	..	11,26,916
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance, 1943.	3,83,703	..	..	..	..	..	..	..	..	..	..	3,83,703
Works	..	..	..	..	..	1,69,735	..	..	..	..	..	2,25,393
Charges in England— Secretary of State— Outfit Allowances of Judges	18,207	..	..	..	..	..	..	..	..	..	..	18,207
High Commissioner— Leave salaries and deputation pay.	5,647	..	42,504	39,037	17,238	79,781	8,000	18,299	36,937	14,009	..	2,61,452
Sterling Overseas Pay	..	..	1,690	..	472	4,800	..	..	..	..	..	6,962
Other charges	33,307	..	1,347	22,592	9,939	8,957	19,596	5,857	7,694	..	7,308	1,16,592
Total Expenditure under Administration of Justice.	25,44,153	82,813	1,58,34,055	1,80,47,266	90,87,696	1,29,28,811	40,33,927	83,32,834	45,28,582	12,23,860	21,15,173	7,85,59,160
Charged	6,62,587	82,813	18,02,385	20,51,479	25,84,170	20,88,102	9,92,625	14,04,923	7,78,538	2,74,470	4,82,167	4,82,167
Voted	18,81,566	..	1,39,41,670	1,59,95,777	65,03,526	1,08,40,619	30,41,302	69,27,911	35,50,044	9,49,390	16,23,006	16,23,006

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 counterbalanced 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 1950.

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	—37,067	288	1,16,227	1,41,415	1,66,259	1,00,838	18,320	6,464	15,019	9,068	5,984	5,33,725
Jail manufactures	1,54,284	1,099	20,60,657	8,41,602	4,20,653	11,91,863	1,28,006	5,17,860	1,62,718	21,646	97,565	55,98,013
Recoveries of overpayments . . . . .	..	..	25,239	12,488	278	35,205	5,016	489	56,411	597	461	1,36,184
Collection of payments for services rendered.	..	..	4,708	14,040	302	2,006	4,170	3,451	426	157	1,079	30,339
Total	1,17,227	1,387	22,06,831	10,09,545	5,77,492	13,29,912	1,55,572	5,28,264	2,35,474	31,468	1,05,089	62,98,261
Deduct—Refunds . . . . .	..	..	1,846	1,627	262	9,092	1,509	102	1	..	..	14,439
Total Receipts under Jails and Convict Settlements.	1,17,227	1,387	22,04,985	10,07,918	5,77,230	13,20,820	1,54,063	5,28,162	2,35,473	31,468	1,05,089	62,83,822

No. 46A—ACCOUNT OF EXPENDITURE connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	10,69,401	21,113	1,02,96,372	83,03,948	89,37,414	1,09,60,973	41,27,910	76,44,437	22,61,316	17,25,445	19,88,059	5,73,36,388
Jail manufactures	92,334	206	15,34,217	8,30,373	2,59,309	10,09,304	1,39,516	12,58,992	1,01,795	1,29,354	95,720	54,51,129
Charges on account of persons confined or detained in Jails outside the Province.	328	3,746	833	..	..	..	4,504	..	452	1,323	..	11,186
Works	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England— Secretary of State	..	..	..	..	14,820	3,31,438	22,929	..	..	36,162	..	4,05,349
Starling Overseas Pay	..	..	..	..	..	..	..	..	..	..	..	..
Other charges	..	..	..	..	..	..	..	..	..	..	..	..
High Commissioner	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay	..	..	..	..	..	8,288	..	..	..	..	..	8,288
Stores for India	..	..	..	..	..	..	..	..	..	..	..	..
Stores for India	56	..	20,069	..	..	..	..	..	..	..	..	6,765
Total Expenditure under Jails and Convict Settlements.	11,62,119	25,065	1,18,52,407	91,41,086	92,11,543	1,23,11,702	42,94,869	89,03,429	23,63,563	18,92,284	20,83,779	6,32,41,836
Charged	..	25,065	..	..	..	..	..	..	..	31,272	..	..
Voted	11,62,119	..	1,18,52,407	91,41,086	92,11,543	1,23,11,702	42,94,869	89,03,429	23,63,563	18,61,012	20,83,779	..

XXIII and 29—Police

REVENUE

EXPENDITURE

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.

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 7/10th since 1919-20, Government has borne 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 is 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 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions for Railway Police	1,055	..	9,02,114	11,62,304	..	31,11,430	..	..	2,52,660	..	..	54,29,563
Police supplied to Railways	70,847	..	3,899	..	1,468	..	2,349	..	..	..	..	78,553
Police supplied to Municipal, Cantonment and Town Funds	1,02,208	..	..	..	..	..	141	..	..	..	..	1,02,349
Police supplied to public departments, private companies and persons . . . . .	..	..	58,413	1,24,688	46,890	..	1,497	42,009	..	3,222	..	2,85,151
Receipts and recoveries on account of Presidency Police . . . . .	..	..	2,85,944	8,67,757	17,22,866	..	..	..	..	..	..	28,76,567
Recoveries on account of Village Police . . . . .	..	..	..	..	..	..	5,671	9,68,147	..	28,971	..	9,92,789
Cash receipts under the Arms Act	8,279	..	10,033	2,01,609	94,235	2,66,162	1,54,672	..	..	18,949	..	7,53,920
Fees, fines and forfeitures	10,069	..	24,926	5,34,945	36,360	53,156	24,627	2,30,461	27,470	1,294	..	9,93,432
Recoveries of overpayments	20,137	..	91,136	3,65,434	89,359	3,97,652	1,67,697	85,980	6,06,681	2,31,480	..	21,09,497
Collection of payments for services rendered	76,583	825	12,08,391	1,35,126	28,017	40,19,593	3,34,986	52,602	18,574	8,747	..	77,21,694
Miscellaneous	10,26,651	188	1,53,689	9,60,552	3,29,085	9,34,126	79,566	2,45,542	1,47,716	27,284	..	40,73,806
Receipts in England—												
High Commissioner	140	..	186	117	—4,182	671	6,200	11,600	..	3,031	688	17,450
Total	13,15,969	1,013	27,36,720	44,02,523	23,44,098	87,82,780	7,76,406	16,26,341	10,53,101	1,04,559	22,92,261	2,54,35,771
Deduct—Refunds	1,559	..	8,845	16,374	24,619	3,794	1,563	83,302	87,037	22,092	5,163	2,53,868
Total Receipts under Police	13,14,410	1,013	27,27,875	43,86,149	23,19,479	87,78,986	7,74,843	15,43,039	9,66,064	82,467	22,87,078	2,51,81,903

XXIV AND 30—PORTS AND PILOTAGE

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 Provincial Governments. Madras, Bombay, Calcutta, Vizagapatam 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.

3. In West Bengal alone the Pilot Service is a Government service. Similar services in ports of other Provinces are controlled by the Port Trusts, and their revenue and expenditure are recorded in Local Fund accounts. In view of the introduction of a commercial system of accounts for the Bengal Pilot Service, the transactions of that Service are shown under separate sub-divisions of the Major heads "XXIV and 30—Ports and Pilotage".

Expenditure outside the Revenue Accounts—73—Capital Outlay on Vizagapatam Port.

This Capital major head exhibits the capital expenditure in connection with the development of Vizagapatam Harbour, 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.

No. 48—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—A—MAJOR PORTS, for the year ended 31st March 1950.

	Central Government
	Rs.
A—MAJOR PORTS—CENTRAL	
(1) BENGAL PILOT SERVICE—	
Miscellaneous	420
Receipts in England— High Commissioner	1,318
Total	1,738
<i>Deduct—Refunds</i>	50
Total Bengal Pilot Service	1,688
(2) OTHER RECEIPTS	
Survey fees	1,12,473
Fees for engagement and discharge of seamen	2,46,714
Fees for registration of vessels	8,410
Examination fees and miscellaneous	1,71,425
Miscellaneous . . . . .	..
Total	5,39,022
<i>Deduct—Refunds</i>	1,486
Total Other Receipts	5,37,536
TOTAL RECEIPTS A—MAJOR PORTS	5,39,224

No. 48-A—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B—OTHER PORTS, for the year ended 31st March 1950.

	Central Government	Government of Bombay	Government of West Bengal	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS						
Freight passage and Tonnage	10,26,588	..	..	..	..	10,26,588
Registration and other fees . . . . .	..	..	3,974	580	32	4,586
Miscellaneous	3,89,147	4,591	47,158	245	185	4,41,326
Receipts in England— High Commissioner . . . . .	..	..	2,620	..	..	2,620
Total	14,15,735	4,591	53,752	825	217	14,75,120
<i>Deduct—Refunds</i> . . . . .	..	..	480	..	..	480
Total Receipts Other Ports	14,15,735	4,591	53,272	825	217	14,74,640

No. 48-B—ACCOUNT of EXPENDITURE UNDER PORTS AND PILOTAGE—A—MAJOR PORTS, for the year ended 31st March 1950.

	Central Government
	Rs.
A—MAJOR PORTS—CENTRAL	
(1) BENGAL PILOT SERVICE—	
(a) Capital Account—	
Expenditure to end of 1949-50	7,38,302
(b) Revenue Account—	
Pay and allowances of officers and men afloat	18,81,762
Repairs and maintenance	1,03,663
Pilotage and Pilot establishments	99,747
Charges in England— High Commissioner— Leave salaries and deputation pay	1,32,611
Sterling Overseas Pay	406
Total Revenue Account	22,18,189
TOTAL BENGAL PILOT SERVICE	22,18,189
(2) OTHER CHARGES—	
Direction (Headquarters Establishments)	3,66,326
Nautical & Engineering College	1,90,571
Principal officers and their establishments	3,68,170
Shipping offices	4,70,093
Ship Survey Department	2,26,394
Training Ship	6,73,371
Director of Marine Engineering	98,500
Miscellaneous	10,387
<i>Deduct—Establishment charges recovered from other Governments, Departments, etc.</i>	71,306
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay	1,69,869
Sterling Overseas Pay	8,000
Government Scholarships	600
Stores for India	23,700
Other charges	3,267
TOTAL OTHER CHARGES	25,37,952
TOTAL EXPENDITURE—A—MAJOR PORTS (Voted)	47,56,141

No. 48-C—ACCOUNT of EXPENDITURE under PORTS and PILOTAGE—B—OTHER PORTS, for the year ended 31st March 1950

	Central Government (a)	Government of Bombay	Government of West Bengal	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS					
Charges for Pooled Launches . . . . .	..	..	3,93,216	..	3,93,216
Pilotage and Pilot establishments . . . . .	..	..	..	20	20
Ports establishments	14,79,892	4,887	69,129	..	15,53,908
Miscellaneous shore establishments	11,42,804	..	..	..	11,42,804
Miscellaneous . . . . .	..	5 776	3,600	3,607	12,983
Charges in England—					
<i>High Commissioner—</i>					
Leave Salaries and Deputation Pay . . . . .	..	..	460	..	460
TOTAL EXPENDITURE B—OTHER PORTS (Voted)	26,22,696	10,863	4,66,405	3,627	31,03,591

(a) Represents transactions relating to Andaman and Nicobar Islands.

No. 48-D—ACCOUNT of CAPITAL OUTLAY on VIZAGAPATAM PORT during and to end of the year 1949-50.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Land	12,778	1,18,17,286
Waterways . . . . .	..	1,39,06,787
Docks and Berths	4,38,498	38,86,211
Broad Gauge Railways	1,08,165	13,51,926
Ferries . . . . .	..	2,18,440
Manganese Facilities	14,444	5,81,125
Plant	36,390	14,63,838
Floating Craft	2,02,545	40,62,773
Buildings	2,42,347	29,10,452
Suspense	4,02,917	4,65,989
Total Expenditure, outside the Revenue Account (Voted)	14,58,084	*4,06,64,827

NOTE—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 1946 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 during 1949-50.

*Capital Expenditure to end of the year is provisional pending closing of the pre-partition accounts.

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

No. 49—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1950.

	Central Government
	Rs.
Light dues	10,14,734
Miscellaneous	2,78,733
Contributions	3,927
Total	12,97,394
Deduct—Refunds	6,312
TOTAL RECEIPTS FROM LIGHTHOUSES AND LIGHTSHIPS	12,91,082

No. 49-A—ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the Revenue Account during the year ended 31st March 1950.

	Central Government
	Rs.
I—Capital Account—	
Capital outlay financed from Ordinary Revenues (vide details in Account No. 49-B) . . . . .	..
II—Revenue Account—	
Direction	1,25,327
Lighthouses—Working expenses	4,20,759
Lightships—Working expenses	98,332
Cost of Accounts and Audit	8,050
Pensionary and Provident Fund charges	21,409
Contribution to Depreciation Reserve Fund	53,644
Contribution to the General Reserve Fund	5,46,207
Miscellaneous	13,900
Charges in England—	
<i>High Commissioner—</i>	
Leave salaries and deputation pay	239
Stores for India	466
Total Expenditure under Lighthouses and Lightships (Voted)	12,88,333

facility and more accuracy 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 Commercial Appendix to the Appropriation Accounts of the Central Government (Civil).

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 1949-50.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Lighthouses . . . . .	..	40,99,078
Lightships . . . . .	..	14,50,718
Tools, Plant and Equipment . . . . .	..	39,788
Stock and Suspense	28,815	72,052
Total	28,815	56,61,636
Deduct—Amount financed from General Reserve Fund—Lighthouses and Lightships	28,815	11,75,001
Deduct—Amount financed from Additions and Replacements Reserve Fund . . . . .	..	2,93,783
Deduct—Receipts & Recoveries on Capital Account.	—1	—1
Deduct—Amount financed from Depreciation Reserve Fund . . . . .	..	35,800
NET—AMOUNT FINANCED FROM ORDINARY REVENUES . . . . .	..	41,57,053 (a)

(a) Includes the entire progressive expenditure as on 14th August, 1947 brought forward provisionally, pending the determination of the share relating to the Indian Dominion. The Capital expenditure upto 14th August, 1947, determined for this purpose is also provisional pending the closing of 1947-48 (Pre-partition) Accounts.

32—Ecclesiastical

Apart from a comparatively small sum spent on establishments required for the maintenance of European cemeteries, the expenditure under this head mainly consists of stipends of the Bishops and the pay and allowances of the chaplains on the Indian Ecclesiastical Establishment and of the subordinate church establishments, and also of grants paid to clergymen of certain other denominations for their ministrations to entitled persons of the Services, Railway Employees, British troops and members of their families.

All Ecclesiastical expenditure including that previously debited to 'Civil Works', 'Defence' and 'Railways' is, with effect from 1st April, 1938, brought to account initially under this major head and then allocated to the Defence Services, Civil and Railway Estimates. With effect from 1st April, 1941, this allocation is made in the proportions prescribed in the Ecclesiastical Charges Allocation Rules, 1940. The contributions payable by the Defence Services and the Railway Estimates are shown as deduct entries.

2. According to the Partition Council's decision the entire ecclesiastical expenditure incurred after 14th August, 1947, in both the Dominions is to be shared by India and Pakistan in the ratio of 70 : 30. Amounts shown against the head, "Deduct charges recovered from Pakistan" represents Pakistan's share of ecclesiastical expenditure recoverable from her.

No. 50—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1950.

		Central Government
		Rs.
Ecclesiastical establishments—		
Church of India		27,994
Church of Scotland		4,278
Roman Catholic Church		—126
	Total Ecclesiastical Establishments	32,146
Cemetery establishment		1,026
Miscellaneous ecclesiastical charges		661
Works		8,770
Charges in England—		
<i>Secretary of State—</i>		
Other charges		250
<i>High Commissioner—</i>		
Leave salaries and deputation pay		2,34,154
Sterling Overseas Pay		—3,291
	Total Charges	2,73,716
Deduct—Charges recovered from other Departments—		
Railways		—1,34,514
Defence		—2,59,180
Deduct—Charges recovered from Pakistan Government—		
India		1,12,386
England		69,259
	Total Recoveries	—2,12,049
TOTAL ECCLESIASTICAL CHARGES—(Voted)		4,85,765

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 Province 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 367. 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 1950.		No. 51-A—ACCOUNT of EXPENDITURE connected with DANGS DISTRICT for the year ended 31st March 1950.	
	Government of Bombay		Government of Bombay
	Rs.		Rs.
XXVA—DANGS DISTRICT—		33-A—DANGS DISTRICT—	
Dangs Receipts	23,96,256	Dangs Expenditure	21,59,167
		Transfers to the Dangs District Reserve Fund	2,46,167
Total Receipts under Dangs District	23,96,256 (a)	Total Expenditure under Dangs District (Voted)	24,05,314 (a)

(a) Difference between the receipts and expenditure is due to an adjustment relating to 1948-49 made in the accounts for 1949-50.

34—TRIBAL AREAS

This major head accommodates (i) charges connected with the ordinary civil administration of the frontier areas including expenditure on buildings and communications 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, and 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, Provincial Excise, Ecclesiastical, 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 1950.

	Central Government
	Rs.
A—FRONTIER WATCH AND WARD—	
Frontier Constabulary and Militia—	
Assam Rifles	94,48,746
Buildings and Communications—	
Works	1,84,302
Establishment	10,834
Tools and Plant	2,794
Total	1,98,020
Total A—Frontier Watch & Ward	96,46,766
B—OTHER CHARGES—	
Political and Administrative charges	11,62,634
Works	3,07,200
Economic Development of Tribal Areas	9,85,587
Miscellaneous Expenditure	2,98,384
Total B—Other Charges	27,53,805
C—CHARGES IN ENGLAND—	
High Commissioner—	
Leave salaries and deputation pay	7,575
Sterling Overseas Pay	4,000
Total C—Charges in England	11,575
TOTAL EXPENDITURE UNDER TRIBAL AREAS—(Voted)	1,24,12,146

35—EXTERNAL AFFAIRS

The great bulk of the expenditure classified under this major head relates to (i) the 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 Headquarters Establishment"; and the charges pertaining to the High Commissioner for India in the 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 1950.

	Central Government
	Rs.
Embassies and Missions abroad	98,30,259
High Commissioners and Agents in Commonwealth Countries	35,16,838
Emigration (Outside India)	2,33,588
Other Diplomatic and Administrative charges	59,26,470
Subsidies—	
Bhutan Subsidy	5,24,000
Entertainment charges	1,43,671
Special Diplomatic Expenditure	10,00,000
Works	21,511
Refugees and State Prisoners—	
Kabul Refugees and State Prisoners	1,33,627
Other Refugees and State Prisoners	480
Miscellaneous	58,08,924
Charges in England—	
Secretary of State—	
Leave Salaries and Deputation pay	950
Relief and repatriation of destitute Indians in foreign countries	30
High Commissioner—	
Salaries General	35,94,922
High Commissioner's office Expenses	132
Education Department	3,58,989
Colonial Departmental charges for issue of leave salaries etc.	26,182
Legal Adviser's Department	70,891
Publicity organisation in London	2,62,913
Medical Department	48,429
Leave salaries and Deputation Pay	72,861
Sterling Overseas Pay	5,047
Stores for India	31
Other charges	72,602
Relief and Repatriation of destitute Indians in Foreign Countries	5,623
Foreign service Probationers	71,362
Deduct—Recoveries—Share of the cost of the High Commissioner's establishment debitable to Provincial Governments	11,11,467
Total charges under External Affairs—(Voted)	3,06,17,866

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 1950.

	PROVINCIAL GOVERNMENTS										TOTAL
	Central Government	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India	57,79,203	..	..	..	..	..	..	..	..	..	57,79,203
Botanical Survey	1,09,834	..	..	..	..	..	..	..	..	..	1,09,834
Zoological Survey	2,95,021	..	..	..	..	..	..	..	..	..	2,95,021
Anthropological Survey	5,24,977	..	..	..	..	..	..	..	..	..	5,24,977
Geological Survey	25,20,020	..	..	..	..	..	..	..	..	..	25,20,020
Scientific Research	11,96,125	..	..	..	..	..	..	..	..	..	11,96,125
Mines Department	12,68,819	..	..	..	..	..	..	..	..	..	12,68,819
Archaeological Department	23,40,135	..	..	..	..	..	..	..	..	..	23,40,135
Grants-in-aid and Donations to Scientific Societies and Institutes.	1,59,79,777	1,300	36,213	4,42,080	..	400	8,056	..	10,000	2,400	1,64,71,226
Meteorological Department	69,62,538	..	..	..	..	..	..	..	..	..	69,62,538
Museums	3,86,133	1,55,098	3,29,709	..	1,02,857	1,390	71,744	42,979	16,615	23,074	11,29,509
Post-War Reconstruction and Development Programmes.	..	..	4,16,828	..	..	..	..	..	..	..	4,16,828
Works . . . . .	..	..	..	..	1,500	..	..	..	..	..	1,500
Charges in England—											
<i>High Commissioner—</i>											
Leave salaries and deputation pay	2,18,571	..	..	..	..	..	..	..	..	..	2,18,571
Sterling Overseas Pay	23,583	..	..	..	..	..	..	..	..	..	23,583
Stores for India	7,14,392	959	..	..	..	..	..	..	..	..	7,15,351
Appointments to Indian Services	210	..	..	..	..	..	..	..	..	..	210
Other charges	97,894	175	..	..	..	..	..	..	..	..	98,069
TOTAL EXPENDITURE OF THE SCIENTIFIC DEPARTMENTS. (Voted)	3,84,17,232	1,57,532	7,82,750	4,42,080	1,04,367	1,790	79,800	1,44,017	17,615	35,474	4,01,82,647

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 Provinces 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 1950.

	Central Government	PROVINCIAL GOVERNMENTS										TOTAL
		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
A.—UNIVERSITY—	Rs. 69,376	Rs. 18,994	Rs. 11,07,421	Rs. 4,95,141	Rs. 14,025	Rs. 4,82,777	Rs. 4,87,412	Rs. 3,57,446	Rs. 1,14,692	Rs. 3,44,008	Rs. 45,23,970	
Fees, Government Arts Colleges	11,364	..	4,87,275	1,20,136	..	63,847	1,21,193	58,897	..	..	14,94,928
Fees, Government Professional Colleges.	..	..	..	..	..	..	..	..	..	..	..
Transfer from the Special Development Fund.	..	..	23,196	..	..	..	..	..	..	..	23,196
B.—SECONDARY—	3,47,732	96,186	2,51,055	5,02,283	13,73,732	7,47,766	5,35,012	6,49,446	3,95,443	3,99,357	62,21,497	
Fees, Government Secondary Schools	..	6,677	..	..	1,72,935	3,113	439	4,045	286	4,931	2,12,431
Fees and other receipts, Government Special Schools.	82,706	..	2,13,252	29,279	46,420	9,832	32,810	33,508	18,526	15,302	5,90,524	
C.—PRIMARY—	2,779	..	21,365	10,082	3,13,354	18,621	3,209	30,550	35,000	2,824	4,48,163	
Fees, Government Primary Schools	..	..	2,851	2,652	4,417	..	..	418	418	7,723	1,80,505
Contributions	15,513	1,155	8,99,683	51,901	8,35,562	55,300	29,131	1,53,410	18,139	23,327	66,25,940	
Income from endowments	456	438	36,995	13,712	1,208	4,128	67,347	2,271	1,015	..	6,15,363	
Recoveries of overpayments	..	..	..	..	..	..	..	..	..	..	..
Collection of payments for services rendered.	1,72,189	873	13,00,721	5,10,882	27,49,588	1,65,919	3,79,214	4,34,626	51,756	1,80,598	69,14,369	
Miscellaneous	..	..	..	..	..	..	..	..	..	..	12,44,000
Transfer from Special Development Fund.	7	..	545	1,518	..	1,200	..	..	..	..	3,380
Receipts in England—	7,01,861	1,23,323	43,20,203	17,36,686	55,11,236	15,82,593	16,46,767	17,24,199	6,35,266	9,28,130	2,89,98,225	
High Commissioner	217	8,709	66,502	55,947	66,557	10,152	23,791	10,659	66,711	16,689	2,76,873	
Deduct—Refunds	7,01,644	1,14,614	42,53,761	16,80,739	54,54,379	15,42,441	16,22,976	17,13,530	5,79,555	9,11,431	2,86,21,252	
TOTAL RECEIPTS UNDER EDUCATION												

W. and FF.—Civil Administration.

No. 55-A—ACCOUNT OF EXPENDITURE UNDER EDUCATION FOR THE YEAR ENDED 31st MARCH 1950.

	PROVINCIAL GOVERNMENTS										TOTAL	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of West Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY—												
Grants to Universities	38,50,791	..	22,92,969	2,76,209	15,26,200	32,43,407	3,08,000	2,50,886	9,64,090	5,00,000	90,916	1,33,03,468
Government Arts Colleges	2,17,973	1,41,087	25,53,963	34,40,759	21,90,302	2,11,194	15,64,035	11,25,919	19,25,889	3,63,143	11,30,317	1,48,55,081
Grants to non-Government Arts Colleges	7,36,397	..	15,76,145	9,06,517	7,63,930	15,65,571	1,62,999	2,57,932	2,02,299	2,27,836	64,205	64,63,831
Government Professional Colleges . . . . .	..	..	35,28,696	11,30,690	2,64,357	6,64,660	1,74,501	1,27,853	13,58,345	57,851	33,815	73,40,768
Grants to non-Government Professional Colleges	25,000	..	5,60,151	..	19,217	..	6,660	..	..	..	..	6,11,028
Special Development Programme . . . . .	..	..	..	23,196	..	..	..	..	..	..	..	23,196
Post-War Reconstruction and Development Programme . . . . .	..	..	..	30,32,058	..	..	..	..	..	..	..	30,32,058
Works . . . . .	..	..	..	..	..	..	..	..	..	13,228	..	13,228
Total	48,30,161	1,41,087	1,05,11,924	88,09,429	47,64,506	58,84,832	22,06,195	17,62,590	44,50,923	11,62,058	13,19,253	4,56,42,558
B.—SECONDARY—												
Government Secondary Schools	22,90,565	3,31,606	9,13,520	26,94,901	15,41,453	59,61,362	31,63,695	12,06,725	27,14,517	17,04,573	16,48,631	2,40,61,548
Direct grants to non-Government Secondary Schools	26,88,546	39,952	77,46,559	90,90,816	45,34,918	98,13,470	5,43,010	15,66,546	16,05,194	18,74,976	4,02,813	3,99,07,030
Grants to local bodies for Secondary education	1,47,443	..	31,21,418	3,05,774	..	..	1,79,120	1,20,619	4,28,706	2,94,569	2,58,070	49,40,719
Post War Reconstruction and Development Programme . . . . .	..	..	..	16,61,771	..	..	..	..	..	..	..	16,61,771
Works . . . . .	..	..	..	..	..	..	..	..	..	79,463	..	79,463
Total	51,26,554	3,71,588	1,17,81,797	1,36,33,262	60,76,371	1,57,74,832	38,85,825	28,93,890	47,43,417	39,53,481	22,09,514	7,06,50,531
C.—PRIMARY—												
Government Primary Schools	5,64,645	32,504	1,75,335	89,83,205	..	98,29,367	6,750	1,76,388	53,18,549	6,95,271	10,74,914	2,18,59,928
Direct grants to non-Government Primary Schools	2,20,500	4,065	3,89,93,539	2,05,457	7,99,491	1,72,87,923	..	28,640	1,91,196	77,356	3,23,976	5,81,32,143
Grants to local bodies for primary education	6,05,968	1,18,765	2,17,56,343	5,33,62,484	32,12,297	..	95,38,206	29,34,354	46,78,656	54,69,926	11,65,861	10,28,42,890
Post-War Reconstruction and Development Programme . . . . .	..	..	..	1,69,15,256	..	..	..	..	..	..	..	1,69,15,256
Works . . . . .	..	..	..	..	..	..	..	..	..	34,178	..	34,178
Total	13,91,113	1,55,394	6,09,28,217	7,43,68,402	40,11,788	2,71,17,290	95,44,956	31,39,412	1,01,98,401	62,76,731	25,64,751	19,96,84,395

XXVII AND 33.—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 1950.

	PROVINCIAL GOVERNMENTS											TOTAL
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees	3,66,633	..	4,95,430	5,27,013	4,52,162	81,494	1,57,458	1,53,577	96,834	32,600	41,676	24,04,377
Hospital receipts	1,74,357	17,357	10,90,171	7,08,280	6,33,329	2,84,429	1,97,486	2,27,092	1,75,200	1,66,559	23,836	36,96,066
Mental Hospital Receipts . . . . .	..	36	1,43,910	5,37,108	8,297	1,85,506	95,048	88,977	87,190	8,479	..	10,49,551
Sale of medicines	15,416	2,825	44,564	1,48,427	72,829	..	1,21,851	7,048	1,456	2,438	83,840	5,00,194
Bacteriological Laboratory receipts . . . . .	..	..	..	21,30,465	..	..	..	..	..	..	..	21,30,465
Contributions . . . . .	..	3,000	52,614	6,87,883	1,44,490	1,89,424	3,04,579	7,707	1,127	1,02,919	29,364	14,73,107
Income from endowments . . . . .	..	..	36,253	45,489	4,408	39,859	..	8,141	..	..	..	1,29,130
Recoveries of overpayments	1,942	437	37,413	56,359	7,722	77,358	8,807	3,312	23,225	7,059	12,459	2,36,093
Collection of payments for services rendered.	1,35,880	5	2,27,626	14,006	1,14,377	30,192	26,866	1,79,135	5,315	1,586	14,528	7,49,516
Receipts on account of Provincialisation of Sacer and Sub-divisional Hospitals.	..	..	..	..	2,68,907	..	..	..	..	..	..	2,68,907
Miscellaneous	61,053	4	2,36,750	3,47,784	7,02,691	5,57,898	49,923	1,86,855	29,746	23,430	69,610	22,65,744
Transfer from the Special Development Fund.	..	..	..	10,075	..	..	..	..	..	..	..	10,075
Receipts in England—												
High Commissioner . . . . .	..	254	1,780	..	5,517	92	3,441	..	..	..	..	11,084
Total	7,55,281	23,918	23,66,511	52,10,869	24,09,229	13,46,252	9,65,459	8,50,814	3,70,093	3,45,070	2,75,313	1,49,24,809
Deduct—Refunds	7,039	154	58,765	18,874	55,493	1,58,368	30,180	2,645	7,737	29,072	1,478	3,69,705
Total Receipts under Medical	7,48,242	23,764	23,07,746	51,91,995	23,53,736	11,87,884	9,35,279	8,54,209	3,62,356	3,15,998	2,73,835	1,45,55,104

No. 56-A—ACCOUNT OF EXPENDITURE UNDER MEDICAL for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishments	17,27,984	18,268	13,79,108	6,45,007	11,76,811	28,15,152	9,73,360	6,73,063	4,43,048	5,10,044	5,55,642	1,09,17,485
Hospitals and Dispensaries	28,10,461	3,10,658	2,39,41,129	1,59,17,620	68,51,462	1,32,87,045	32,41,424	30,89,524	24,26,105	19,45,203	26,60,445	7,64,50,682
Grants for Medical purposes	7,17,452	..	..	1,10,317	6,06,132	12,80,214	2,29,110	1,25,462	44,206	1,47,992	33,985	32,84,930
Medical Colleges and Schools	22,42,272	..	..	8,06,319	11,47,812	5,73,211	6,29,882	5,11,057	8,84,903	10,75,387	2,17,250	1,04,77,616
Mental Hospitals	2,010	8,630	15,77,287	20,61,949	7,18,013	8,75,781	2,22,442	8,02,219	3,56,860	3,68,102	64,748	76,58,041
Chemical Examiners . . . . .	..	..	74,773	75,234	1,18,508	75,323	65,703	37,170	..	5,213	22,020	4,73,939
Bacteriological Laboratories . . . . .	..	..	..	22,03,456	..	..	..	..	..	..	..	22,03,456
Miscellaneous (Resettlement and Development)	18,44,376	..	..	..	..	..	..	..	..	..	..	18,44,376
Post War Reconstruction and Development Programme	..	..	..	22,27,071	..	..	..	46,21,052	..	..	12,08,214	80,57,237
Provisionisation of Salar and Sub-divisional Hospitals . . . . .	..	..	..	..	24,07,227	..	..	..	..	..	..	24,07,227
Works . . . . .	..	..	..	..	..	4,94,139	..	..	..	18,655	1,48,674	6,61,468
Suspense . . . . .	..	..	..	..	29,76,655	..	..	..	..	..	..	29,76,655
Special Development Programme . . . . .	..	..	..	10,075	1,10,71,429	..	..	..	..	..	..	1,10,81,504
Rural Uplift Schemes . . . . .	..	..	..	..	..	18,092	..	..	..	..	..	18,092
Charges in England— <i>High Commissioner.</i>	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay	39,218	713	1,22,363	81,220	30,970	1,12,473	16,635	81,138	61,772	77,292	46,120	6,69,904
Scoring Overseas Pay . . . . .	..	..	..	7,898	23,749	..	..	104	..	..	..	31,841
Stores for India	5,953	..	1,17,503	24,453	..	..	13,279	85,254	25,007	..	..	2,21,449
Government Scholarships . . . . .	..	..	13,879	12,777	13,303	7,478	1,010	..	..	..	..	48,447
Other charges	6,148	185	400	4,377	93	1,837	1,431	1,04,356	38,082	2	10,517	1,67,428
Post War Reconstruction—Leave Salaries and deputation pay . . . . .	..	..	2,329	..	..	..	..	..	..	..	..	2,329
TOTAL EXPENDITURE UNDER MEDICAL	94,55,874	3,38,452	2,90,18,294	2,47,87,779	2,71,42,159	1,95,41,345	53,94,276	1,00,50,389	42,80,043	41,47,850	49,67,615	13,96,04,106
Charged . . . . .	..	3,38,452	26,931	..	1,50,000	..	3,000	..	..	..	..	5,50,805
Voted	93,95,874	..	2,95,91,360	2,47,87,779	2,70,22,159	1,95,41,345	53,91,276	1,00,50,389	42,80,043	41,47,850	49,67,615	13,90,53,299

**XXVIII AND 39—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 Institute, 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 for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc.	5,66,528	..	1,35,607	3,24,099	1,66,666	4,45,818	1,81,341	3,59,319	1,48,443	3,82,458	1,013	27,11,292
Contributions	1,142	8,257	1,41,739	4,01,644	85,053	48,752	..	..	214	4,802	1,109	6,92,802
Income from endowments . . . . .	..	..	..	442	..	..	..	..	..	1,480	..	1,931
Recoveries of overpayments	1,589	..	9,959	1,55,542	3,827	2,292	11,714	12,450	7,684	4,980	1,638	2,11,955
Collection of payments for services rendered.	6,003	..	2,46,429	65,768	13,999	1,79,081	55,680	1,57,191	445	..	..	7,24,586
Miscellaneous	1,78,149	1,18,130	1,04,366	47,70,337	86,219	5,00,132	54,068	45,732	37,596	28,690	41,890	59,65,509
Receipts in England— High Commissioner	83	..	..	..	..	..	..	1,044	..	..	..	1,127
Total	7,53,474	1,26,387	6,38,100	57,18,032	3,55,764	11,76,075	3,02,803	5,75,726	1,94,382	4,22,419	46,040	1,03,06,202
Deduct—Refunds	33,655	..	3,660	9,795	122	1,04,218	1,151	20	680	12,635	..	1,65,336
TOTAL RECEIPTS UNDER PUBLIC HEALTH	7,19,819	1,26,387	6,34,440	57,08,237	3,55,642	10,71,857	3,01,652*	5,75,706	1,93,702	4,10,384	46,040	1,01,43,866

No. 57 A—ACCOUNT OF EXPENDITURE UNDER PUBLIC HEALTH for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishments	21,29,863	25,490	22,51,837	33,75,396	11,20,102	58,83,835	14,09,686	10,98,211	4,96,390	8,67,033	3,69,560	1,90,27,393
Grants for Public Health purposes	20,96,366	..	16,26,948	11,79,179	9,17,125	13,73,090	5,94,567	7,74,415	1,62,154	33,087	48,850	88,05,781
Transfer to the fund for the Development of Rural Water Supply.	..	..	10,00,000	..	..	..	..	..	..	..	..	10,00,000
Expenses in connection with epidemic diseases.	19,08,907	1,37,462	18,65,653	20,78,843	16,73,811	25,03,677	6,08,260	16,16,260	8,37,428	6,75,785	2,42,392	1,41,88,506
Bacteriological Laboratories	6,94,300	..	13,02,200	..	1,85,502	..	18,789	43,599	9,703	27,832	41,116	24,13,041
Pasteur Institute	1,262	..	..	..	95,242	..	..	36,937	..	2,33,592	9,992	3,77,025
Works	26,975	..	72,43,559	38,59,430	-41,537	5,18,466	955	9,22,147	..	83,658	2,82,256	1,28,95,908
Deduct—Transfer to the Fund for the Development of Rural Water Supply.	..	..	40,20,095	..	..	..	..	..	..	..	..	40,20,095
Post War Reconstruction and Development Programme.	..	..	..	1,13,39,893	..	..	..	10,68,861	..	..	11,73,702	1,35,82,516
Special Development Programme . . . . .	..	..	..	..	26,64,452	..	..	..	..	..	..	26,64,452
Rural Uplift Schemes . . . . .	..	..	..	..	..	1,63,571	..	..	..	..	..	1,63,571
Leprosy . . . . .	..	..	..	..	..	..	..	..	3,14,304	..	..	3,14,304
Miscellaneous	1,54,398	..	..	..	..	..	..	..	..	..	..	1,54,398
Deduct—Recoveries from Coal Mines Welfare fund.	1,28,740	..	..	..	..	..	..	..	..	..	..	1,28,740
Charges in England—												
<i>High Commissioner.</i>												
Leave salaries and deputation pay	39,314	..	14,695	21,799	10,219	18,963	..	15,857	..	8,247	4,640	1,33,734
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	800	..	..	..	800
Stores for India	10,470	..	45,139	2,245	865	5,631	..	..	..	..	..	64,350
Other charges	2,46,381	..	1,952	2,133	..	1,418	473	1,282	..	1,428	134	2,55,204
Contribution to Bureau of Hygiene . . . . .	..	..	..	..	589	..	..	..	..	..	..	589
TOTAL EXPENDITURE UNDER PUBLIC HEALTH	71,79,499	1,62,952	1,14,41,918	2,18,58,927	66,26,370	1,04,68,641	26,32,730	55,78,369	18,39,967	19,30,662	21,72,702	7,18,92,737
(charged	..	1,62,952	..	..	..	..	4,438	18,139	..	73,052	21,30	..
Voted	71,79,499	..	1,14,41,918	2,18,58,927	66,26,370	1,04,68,641	26,28,292	55,60,239	18,39,967	18,57,610	21,51,672	7,18,92,737

No. 57-B—ACCOUNT of CAPITAL OUTLAY on IMPROVEMENT of PUBLIC HEALTH outside the REVENUE ACCOUNT during and to end of the year 1949-50.

	Provincial Governments	
	Expenditure during the year	Expenditure to end of the year
GOVERNMENT OF BOMBAY	Rs.	Rs.
Expenditure in connection with Karad Water Works	3,507	96,579
Expenditure in connection with Kirkee Water Supply Scheme	78,541	13,79,545
Expenditure in connection with Sholapur Development Scheme	21,369	34,841
Expenditure in connection with Poona Town Planning Scheme . . . . .	..	77,586
Expenditure in connection with Poona Drainage Scheme . . . . .	..	23,59,316
Expenditure in connection with Poona Cantonment Water Supply Scheme	1,05,271	18,90,812
Expenditure in connection with Salsette Water Supply Scheme . . . . .	..	10,75,720
Expenditure in connection with Ambarnath Water Supply Scheme	—11	38,34,921
Expenditure in connection with Badlapur Water Supply Scheme . . . . .	..	8,105
Expenditure in connection with Bahiroba Pumping Station	2,488	96,988
Expenditure in connection with Pipe Line from the Hotgi Tank to Sholapur	—10,810	11,36,086
Expenditure in connection with construction of Wells below the Ekruk Tank at Sholapur	—108	1,50,722
Expenditure in connection with Ghorpur Water Supply Scheme . . . . .	..	16,215
Expenditure in connection with Emergency Water Supply to Dombivli	74,770	74,770
Expenditure in connection with Kolhapur Water Supply Scheme	70,296	70,296
Expenditure in connection with Miraj Water Supply Scheme	3,91,600	3,91,600
Expenditure in connection with Vijay Nagar Housing Scheme, Poona	18,066	18,066
Expenditure in connection with Kundgol Water Supply Scheme	46,737	46,737
Expenditure in connection with Yerawada Colony Scheme	1,06,873	3,15,618
Post War Reconstruction and Development Programme—		
Neersagar Water Supply Scheme	17,41,655	25,11,676
Construction of Hubli Gokak Village Road in Hubli Taluka	663	663
Total Government of Bombay (Voted)	26,50,947	1,55,86,862
GOVERNMENT OF UTTAR PRADESH		
Ghaziuddin Haidar Canal Sewage Scheme . . . . .	..	5,52,221
Total Capital Outlay outside the Revenue Account	26,50,947	1,61,39,083

XXIX AND 40—AGRICULTURE

REVENUE

Agricultural receipts are derived mainly from the experimental farms established by 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 216.

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 for the year ended 31st March 1950.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	16,50,287	1,17,430	32,55,701	1,83,70,303	44,70,850	69,78,382	18,12,418	12,10,519	22,20,523	6,59,368	6,41,564	4,14,02,345
Recoveries of overpayments	7,644	375	3,08,655	2,38,124	6,282	2,43,702	1,54,618	18,970	51,880	7,871	24,046	10,62,257
Collection of payments for services rendered.	5,340	..	11,510	3,600	..	1,20,324	86,888	1,08,104	22	1,672	50	4,27,516
Transfer from Special Development Fund	..	..	..	1,18,137	..	..	..	..	..	..	..	1,18,137
Miscellaneous	1,317	..	..	..	..	..	..	..	..	..	..	1,317
Receipts in England—												
High Commissioner	2,000	..	..	..	..	..	..	..	..	..	..	2,000
Total	16,96,588	1,17,805	35,75,866	1,87,30,170	44,77,132	73,42,498	20,53,924	14,33,593	22,81,425	6,68,911	6,65,660	4,30,13,572
<i>Deduct—Refunds</i>	<i>804</i>	<i>52</i>	<i>45,502</i>	<i>2,32,655</i>	<i>4,153</i>	<i>49,030</i>	<i>19,379</i>	<i>25,470</i>	<i>11,949</i>	<i>2,606</i>	<i>2,393</i>	<i>3,93,393</i>
TOTAL RECEIPTS UNDER AGRICULTURE.	16,67,784	1,17,753	35,30,364	1,84,98,115	44,72,979	72,93,468	20,34,545	14,08,123	22,69,476	6,66,305	6,63,267	4,26,20,179

F. and P.F.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

No. 58-A—ACCOUNT OF EXPENDITURE under AGRICULTURE for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	3,87,263	4,28,343	1,80,557	66,42,623	2,82,719	1,04,258	85,355	1,40,304	66,690	83,18,012
Superintendence	5,32,986	12,619	8,08,212	61,592	8,24,592	17,07,736	2,62,937	1,40,276	1,75,759	3,32,541	94,994	49,54,244
Subordinate and expert staff	29,30,614	30,620	..	18,85,782	..	2,05,620	..	2,97,731	13,51,761	2,61,067	1,19,665	70,82,860
Experimentals Farms	4,42,190	..	12,83,347	3,62,572	2,54,476	11,00,272	2,54,607	6,48,332	2,25,239	3,29,691	2,15,954	51,16,680
Agricultural demonstration and propaganda including public exhibitions and fairs.	494	43,618	44,99,238	70,03,537	1,70,02,354	26,015	28,49,537	78,47,828	2,68,646	1,03,162	79,095	3,98,13,524
Agricultural Experiments and Research.	9,74,911	1,14,103	14,99,147	20,29,966	5,81,918	14,77,227	13,87,435	7,52,562	30,03,726	13,38,227	4,75,984	1,36,35,206
Agricultural Education	4,52,684	..	10,28,140	8,06,578	41,178	14,36,929	2,06,523	23,655	2,99,169	1,58,768	17,879	45,31,800
Agricultural Engineering . . . . .	..	..	85,13,267	2,93,310	..	1,68,70,426	16,658	24,539	57,528	..	..	2,57,75,737
Boring operations . . . . .	..	..	..	..	..	13,28,839	1,85,715	90,456	..	..	..	16,18,591
Botanical and other Public Gardens . . . . .	..	..	65,792	..	3,80,719	13,05,116	5,430	300	1,90,398	5,974	..	19,53,729
Indian Council of Agricultural Research Department.	9,70,072	..	..	..	..	..	..	..	..	..	..	9,70,072
Scheme for the improvement of Agricultural Marketing in India.	9,79,230	..	1,08,848	..	..	..	..	..	35,110	..	250	11,23,438
Transfer to the Reserve Fund for the protection of Sugar Industry of the proceeds of the receipt from sale of frozen stock of Sugar on decontrol.	3,97,000	..	..	..	..	..	..	..	..	..	..	3,97,000
Payment of net proceeds of the Agricultural Produce cess to the Indian Council of Agricultural Research.	24,84,411	..	..	..	..	..	..	..	..	..	..	24,84,411
Special Rural Uplift Schemes . . . . .	..	..	2,741	..	..	42,11,775	..	..	..	..	..	42,14,510
Grants-in-aid, Contributions, etc.	13,62,005	..	11,434	7,08,741	25,240	1,01,286	1,54,613	1,000	..	..	..	23,64,319

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 1949-50.

	Central Government	Provincial Governments.							Total
		Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Indian Agriculture Research Institute	1,92,859	..	..	..	..	..	..	..	1,92,859
Central Rice Research Institute	2,85,874	..	..	..	..	..	..	..	2,85,874
Seed and Implement Operations Scheme	..	..	..	-46,93,965	..	..	..	..	-46,93,965
Grow More Food Schemes	..	..	..	..	37,96,894	..	..	2,41,797	40,38,691
Provincial Marketing and Supply Society	..	..	..	..	..	..	1,49,200	..	1,49,200
District Boring Operation	..	..	..	48,47,162	..	..	..	..	48,47,162
Intensive Cultivation Scheme	..	..	..	..	..	1,93,477	..	..	1,93,477
Total Expenditure during 1949-50 (Voted)	4,78,733	..	..	1,53,197	37,96,894	1,93,477	1,49,200	2,41,797	50,13,298
Total Expenditure outside the Revenue Account to end of 1949-50	42,70,591	94,776	11,81,447	-1,17,52,673	37,96,894	1,93,477	1,49,200	2,41,797	-18,24,491

XXIX-A AND 40-A—RURAL DEVELOPMENT

These major heads were opened from the accounts for 1942-43 to record the transactions connected with rural development in the United Provinces. Such transactions were previously classified under "XXIX/40-Agriculture" but since rural development in the province included also medical, public health, industrial educational, etc. activities, it was decided to record the connected transactions under a separate major head, in preference to having them dispersed over the different major heads concerned. In 1943-44 the Government of United Provinces, however, decided to record the transactions connected with the actual execution of Development Schemes under a distinct minor head "Rural Uplift Schemes" subordinate to the respective departmental heads instead of under these major heads. Since then these major heads are left with the receipts and charges relating to Direction and Organisation only. The transactions in connection with rural development in Madras, West Bengal and Assam are still classified under "XXIX/40—Agriculture".

No. 59—ACCOUNT of RECEIPTS under RURAL DEVELOPMENT for the year ended 31st March 1950.		No. 59-A—ACCOUNT of EXPENDITURE on RURAL DEVELOPMENT for the year ended 31st March 1950.	
	Provincial Governments		Provincial Governments
	Government of Uttar Pradesh		Government of Uttar Pradesh
	Rs.		Rs.
Rural development receipts	30,044	Direction and Organisation	14,31,613
Recoveries of overpayments	35,300		
Total Receipts under Rural Development	65,344	Total Expenditure on Rural Development (Voted)	14,31,613

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 bulk of the Veterinary receipts.

EXPENDITURE

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 Provinces 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 for the year ended 31st March 1950.

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	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees	93,880	..	64,150	20,801	53,655	..	19,841	9,002	9,697	6,006	..	2,77,032
Other receipts	9,33,686	14,945	4,66,507	47,660	44,284	11,49,541	6,16,433	2,07,133	4,40,439	1,649	1,72,780	40,95,057
Animal Husbandry . . . . .	..	..	..	..	..	20,83,374	..	..	..	..	..	20,83,374
Fisheries . . . . .	..	..	..	..	..	78,420	..	..	..	..	..	78,420
Collection of payments for services rendered.	599	47	2,189	6,019	25,005	..	12,332	1,05,166	..	21,630	..	1,72,987
Receipts in England—												
High Commissioner.	7	..	..	..	..	..	..	..	..	..	..	7
Total	10,28,172	14,992	5,32,846	74,480	1,22,944	33,11,335	6,48,606	3,21,301	4,50,130	29,285	1,72,780	67,06,877
<i>Deduct—Refunds</i>	<i>3,300</i>	<i>30</i>	<i>2,907</i>	<i>219</i>	<i>565</i>	<i>6,120</i>	<i>2,414</i>	<i>272</i>	<i>1,623</i>	<i>2,650</i>	<i>356</i>	<i>20,456</i>
Total Receipts under Veterinary	10,24,872	14,962	5,29,939	74,261	1,22,379	33,05,215	6,46,192	3,21,029	4,48,513	26,635	1,72,424	66,86,421

F. and F.T.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

No. 60-A—ACCOUNT of EXPENDITURE under VETERINARY for the year ended 31st March 1950.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	..	..	..	1,68,723	1,74,667	..	..	..	..	3,43,390
Superintendence	48,600	3,852	4,75,575	4,91,588	1,81,328	2,26,274	1,41,322	2,37,708	6,06,071	66,066	15,229	24,93,611
Veterinary Education and Research . . . . .	..	2,278	4,82,675	2,01,806	3,14,090	10,18,362	3,64,326	1,18,417	3,20,270	1,89,684	27,011	30,38,919
Subordinate establishment . . . . .	..	..	7,28,949	3,63,362	2,42,202	1,97,433	6,04,134	78,762	3,79,259	2,62,874	..	28,56,975
Hospitals and dispensaries	24,033	63,989	7,23,509	4,46,096	4,89,797	7,85,370	2,12,840	3,29,697	2,23,061	23,636	5,21,471	38,46,499
Breeding Operations	2,70,649	37,913	22,50,386	..	..	19,37,250	9,08,418	2,35,080	8,35,067	..	2,00,273	67,74,036
Prizes . . . . .	..	1,780	..	..	1,015	10,919	..	4,943	..	..	..	18,657
Camel Specialist . . . . .	..	..	..	..	..	..	7,662	..	..	..	..	7,662
Bacteriologist . . . . .	..	..	..	..	..	3,61,805	..	..	..	..	..	3,61,805
Other charges	27,46,731	..	2,70,865	1,75,154	..	3,63,932	..	25,508	94,233	..	37,398	37,13,821
Works . . . . .	..	..	..	..	..	1,45,166	4,976	..	..	..	90,239	2,40,381
Animal Husbandry Experiments and Research . . . . .	..	..	..	..	..	58,49,088	..	..	..	..	..	58,49,088
Post War Reconstruction and Development Programme . . . . .	..	..	..	9,66,283	..	..	..	11,92,647	..	..	9,22,522	30,21,452
Fisheries . . . . .	..	..	..	..	..	4,65,461	..	..	..	..	..	4,65,461
Special Development Programme . . . . .	..	..	..	..	28,451	..	..	..	..	..	..	28,451
Rural Uplift Schemes . . . . .	..	..	..	..	..	5,97,268	..	..	..	..	..	5,97,268
Charges in England—												
<i>High Commissioner</i>												
Leave salaries and deputation pay	20,955	..	15	..	..	8,097	..	..	..	..	..	29,067
Sterling Overseas Pay . . . . .	..	..	2,145	..	..	..	3,400	..	..	..	..	5,545
Stores for India	38,809	..	8,820	110	..	..	..	..	..	..	..	47,739
Government Scholarships . . . . .	..	..	..	..	..	..	..	11,977	..	..	..	11,977
Other charges	7,352	..	..	4,617	..	14,574	560	..	..	73	..	27,385
Post War Reconstructions—												
Technical Training in the United Kingdom . . . . .	..	..	24,053	..	..	..	..	..	..	..	..	24,053
Total Expenditure under Veterinary	31,57,129	1,09,812	40,66,992	25,89,216	12,56,883	1,21,40,722	24,22,314	22,34,737	24,57,961	5,45,333	19,13,143	3,38,03,242
Charged . . . . .	..	1,09,812	..	..	..	..	6,212	..	..	11,872	..	..
Voted	31,57,129	
			40,66,992	25,89,216	12,56,883	1,21,40,722	24,16,102	22,34,737	24,57,961	5,33,461	19,13,143	

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 for the year ended 31st March 1950.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees . . . . .	..	1,151	3,06,991	3,39,230	1,83,591	1,58,938	..	31,457	1,12,419	90,637	19,828	12,44,242
Miscellaneous receipts	701	2,044	15,85,992	3,31,177	32,846	1,19,995	19,996	20,897	48,084	1,00,618	60,552	23,31,902
Transfer from Special Development Fund	..	..	..	1,22,832	..	..	..	..	..	..	..	1,22,832
Total	701	3,195	18,92,983	7,93,239	2,16,437	2,78,933	19,996	52,354	1,60,503	2,00,255	80,380	36,98,976
<i>Deduct—Refunds</i> . . . . .	..	..	10,652	2,303	..	15,755	137	..	159	..	9,932	38,938
Total Receipts under Co-operation	701	3,195	18,82,331	7,90,936	2,16,437	2,63,178	19,859	52,354	1,60,344	2,00,255	70,448	36,60,038

No. 61-A—ACCOUNT OF EXPENDITURE under CO-OPERATION during the year ended 31st March 1950.

Direction . . . . .	..	..	3,51,835	2,23,164	..	7,37,968	3,29,668	1,18,454	7,42,980	2,50,307	3,691	27,58,065
Superintendence	1,52,238	95,567	57,84,967	22,32,522	10,72,676	16,50,409	13,17,312	2,35,686	..	12,58,378	3,08,419	1,41,08,174
Grants-in-aid	10,406	1,216	10,59,166	20,53,547	50,805	29,12,116	2,90,262	48,611	1,50,000	14,185	98,748	66,89,062
Other charges . . . . .	..	..	..	7,15,138	1,39,987	7,94,602	..	6,62,506	9,48,211	63,662	1,85,655	35,19,761
Special Development Programme . . . . .	..	..	..	1,22,832	2,90,320	..	..	..	..	..	..	4,13,152
Post War Reconstruction and Development Programme . . . . .	..	..	..	25,35,473	..	..	..	3,93,774	..	..	5,91,910	35,21,157
Cottage Industries . . . . .	..	..	1,45,477	11,54,668	..	..	..	..	..	..	..	13,00,145
Works . . . . .	..	..	..	..	..	..	..	..	..	..	30,721	30,721
Charges in England—												
<i>High Commissioner</i>												
Sterling overseas pay . . . . .	..	..	..	..	..	..	..	..	..	3,634	..	3,634
Grant of Scholars . . . . .	..	..	..	..	..	..	..	..	3,844	..	..	3,844
Leave Salaries and deputation pay . . . . .	..	..	22,075	..	..	..	..	..	..	6,387	..	28,462
Other charges . . . . .	..	..	..	..	..	19,857	..	..	..	..	..	19,857
Total Expenditure under, Co-operation	1,82,644	96,783	73,63,520	90,37,344	15,53,788	61,14,950	19,37,242	14,59,031	18,45,035	15,96,558	12,19,144	3,23,86,034
Charged . . . . .	..	96,783	..	..	..	..	..	..	..	78,445	..	..
Voted	1,82,644		73,63,520	90,37,344	15,53,788	61,14,950	19,37,242	14,59,031	18,45,035	15,18,108	12,19,144	..

F. and FF.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

XXXII AND 43—INDUSTRIES & 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.

With the transfer of the control of the Salt Department from the Central Board of Revenue to the Ministry of Industry and Supply, the receipts and charges relating to salt, which were upto 31st March, 1948, classified under the major head 'V/5-Salt' (now defunct) are also recorded under these major heads.

2. In addition, the transactions relating to the late Department of Industries and Supplies which, prior to 15th August 1947, were recorded under the major heads "XXXV/46-Department of Industries & Supplies" (now defunct) are also recorded under the major heads with the exceptions that the charges pertaining to its Secretariat are now booked under the Major Head "25—General Administration."

The Department of Industries & Supplies when originally constituted, was designated as the Indian Stores Department. From the 15th August, 1947 it has been redesignated as the Ministry of Industry and Supply. It is intended to effect economical purchases of stores in India on behalf of all Ministries of the Central Government and Local Administrations, as well as of such Provincial Governments, Company-worked Railways, Port Trusts, Corporations and Municipalities and similar quasi-public bodies and Indian States as may desire to avail themselves of its services. It also undertakes the inspection of stores purchased by various Ministries of Government and Railways direct. It holds no stocks of stores of any kind. On receipt of an indent, supply is arranged for either by placing separate orders for the stores with firms in India or by combining the demand with others for compliance under a 'running' or 'rate' contract. The Ministry levies a charge of 1 per cent for purchase and 1 per cent for inspection or 2 per cent in all on the total cost of orders placed through its agency. In the case of inspections and tests of stores not purchased through this Ministry it levies inspection and testing fees at the rates prescribed by the Central Government. The Ministry also encourages and renders considerable assistance to Indian Industries both directly by way of advice to manufacturers and by assisting them to find markets for their products.

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 Provincial 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 "5A/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 for the year ended 31st March 1950.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	3,47,945	..	65,08,063	14,70,192	11,34,757	16,98,294	2,94,250	77,40,555	7,79,085	7,666	10,93,800	2,10,74,607
Cinchona plantations	..	..	5,85,408	..	13,08,296	..	..	..	..	..	..	18,93,694
Rehabilitation programme	..	..	..	..	2,930	..	..	..	..	..	..	2,930
Fisheries	1,52,454	233	11,17,502	3,44,590	2,288	..	99,460	5,798	..	..	1,10,184	18,32,509
Government Test House	1,94,852	..	..	..	..	..	..	..	..	..	..	1,94,852
Overseas Communication Service	91,41,651	..	..	..	..	..	..	..	..	..	..	91,41,651
Recoveries of overpayments	281	..	9,367	5,239	206	17,813	1,63,120	..	8,300	188	2,245	2,06,849
Collection of payments for services rendered.	3,620	..	12,158	5,187	1,206	2,180	4,661	330	..	..	..	28,742
Transfer from the Special Development Fund.	..	..	..	42,431	..	..	..	..	..	..	..	42,431
Salt	1,61,57,777	..	..	..	..	..	..	..	..	..	..	1,61,57,777
Fees on account of purchase of stores	73,47,901	..	..	..	..	..	..	..	..	..	..	73,47,901
Receipts of the Coal Commissioner	4,11,999	..	..	..	..	..	..	..	..	..	..	4,11,999
Fees on account of Inspection of Stores purchased through the Ministry of Industry and Supply.	52,74,367	..	..	..	..	..	..	..	..	..	..	52,74,367
Fees on account of Inspection of Stores not purchased through the Ministry of Industry and Supply.	10,50,217	..	..	..	..	..	..	..	..	..	..	10,50,217
Other Miscellaneous Receipts	42,79,920	..	..	..	..	..	..	..	..	..	..	42,79,920
Receipts on account of Government Share of increase in cloth price.	1,28,816	..	..	..	..	..	..	..	..	..	..	1,28,816
Receipts on account of Cotton Textile Equalization of prices.	26,807	..	..	..	..	..	..	..	..	..	..	26,807
Delhi Transport Service	65,36,811	..	..	..	..	..	..	..	..	..	..	65,36,811
Receipts in England —												
High Commissioner	6,770	..	138	..	..	..	..	25	..	..	..	6,933
Total	5,10,81,597	233	82,32,636	18,67,639	24,40,763	17,18,287	5,61,491	77,46,708	7,87,385	7,854	12,06,229	7,56,39,822
Deduct—Refunds	6,35,942	..	4,50,861	4,266	3,221	7,316	12,666	65,197	2,50,885	..	..	14,80,354
Total Receipts under Industries and Supplies.	5,03,75,655	233	77,81,775	18,63,373	24,40,542	17,10,971	5,48,825	76,81,511	5,36,500	7,854	12,06,229	7,41,59,468

F. and P.F.—Civil Administration.

62-B—ACCOUNT OF CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year 1949-50—concl'd.

	PROVINCIAL GOVERNMENTS										Total
	Central Government	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward	7,78,40,519	27,68,496	18,437	21,06,841	85,78,016	46,55,164	2,672	2,75,917	6,94,603	10,000	9,69,50,865
Investments of Shares in Commercial Concerns—											
Government sponsored Shipping Corporation	48,66,967	..	..	..	..	..	..	..	..	..	48,66,967
Indian Telephone Industries Limited	10,00,000	..	..	..	..	..	..	..	..	..	10,00,000
Purchase of Shares of Sindhu Resettlement Corporation Limited.	..	..	..	..	..	..	..	..	..	..	..
Incorporation of the Indian Mining and Construction Company.	22,00,000	..	..	..	..	..	..	..	..	..	22,00,000
Commercial Concerns of integrated states taken over by the Himachal Pradesh Administration.	9,70,003	..	..	..	..	..	..	..	..	..	9,70,003
Purchase of Shares of Mayurbhanj Potteries Ltd.	..	..	..	..	..	..	..	..	..	12,500	12,500
Investment in the Shares of the Bombay Provincial Co-operative Bank Limited.	..	..	10,00,000	..	..	..	..	..	..	..	10,00,000
Investment in the Shares of the Bombay Wood Distillation Co. Ltd.	..	..	3,62,000	..	..	..	..	..	..	..	3,62,000
Investment in the National Aluminium Company	..	..	..	..	..	..	..	186	..	..	186
National News Print and Paper Mills Ltd.	..	..	..	..	..	..	..	42,50,000	..	..	42,50,000
Gondwana Paints & Minerals, Limited	..	..	..	..	..	..	..	75,000	..	..	75,000
Purchase of Shares in Cement Factory	..	..	..	..	..	..	..	..	..	10,00,000	10,00,000
Total—Investment of Shares in Commercial Concerns	90,38,970	..	13,62,000	..	..	..	..	43,25,186	..	10,12,500	1,57,36,656

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 for the year ended 31st March 1950.

	Central Government	Provincial Government	Total
		Government of Bihar	
	Rs.	Rs.	Rs.
Aviation Receipts	46,65,856	559	46,66,415
Miscellaneous	85,438	..	85,438
Receipts in England—			
High Commissioner	962	..	962
Deduct —Refunds	480	..	480
Total Receipts under Civil Aviation .	47,51,776	559	47,52,335

No. 63 A—ACCOUNT of EXPENDITURE on CIVIL AVIATION for the year ended 31st March 1950.

CENTRAL GOVERNMENT	Rs.
Direction and Inspection	25,45,403
Aerodromes and Air Route Service	34,55,490
Grants for Aviation purposes	76,990
Aeronautical Radio Service	47,32,768
Special Grants-in-aid from the additional tax on Petrol consumed for aviation purposes	1,54,878
Aeronautical Training and Education	21,43,384
Appropriation to Civil Aviation Fund	3,00,000
Air Transport-Development	19,79,254
<i>Deduct</i> —Amount met from Civil Aviation Fund	1,54,877
Works	(a) 61,24,930
Special Services and Miscellaneous expenditure	2,302
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay	99,325
Sterling Overseas Pay	17,083
Stores for India	1,05,503
Appointment to Indian Services	1,592
Other charges	11,372
Total Expenditure on Civil Aviation of the Central Government—(Voted)	2,15,95,899
PROVINCIAL GOVERNMENTS	
Government of Madras	
Grants for Aviation purposes	59,295
Total (Voted)	59,295
Government of Uttar Pradesh	
Grants for Aviation purposes	5,67,250
Total (Voted)	5,67,250
Government of Bihar	
Aeronautical Training and Education	61,000
Post War Development	29,246
Works	98,629
Total (Voted)	1,88,875
Government of Madhya Pradesh	
Grants for Aviation purposes	75,000
Total (Voted)	75,000
Government of Orissa	
Post War Development	5,016
Grants for Aviation purposes	60,000
Total (Voted)	65,016
Total Expenditure on Civil Aviation of the Central and Provincial Governments	2,25,51,335
(a) Comprises of—	Rs.
Works	31,259
Maintenance of Aerodromes etc.	69,58,227
Other Charges	35,444
Total	61,24,930

No. 63-B—ACCOUNT of CAPITAL OUTLAY on CIVIL AVIATION during and to end of the year 1949-50.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A.—Civil Aviation—		
Works	1,11,56,061	2,97,97,571
Equipment	58,02,721	1,58,82,377
Establishment . . . . .	..	1,09,823
Total Civil Aviation	1,69,58,722	4,57,89,773
B.—Meteorological—		
Works	6,382	13,267
C.—Investment in Air Transport Companies.	..	98,00,000
Charges in England—		
High Commissioner . . . . .	..	92
Loss or gain by exchange . . . . .	..	—39
<i>Deduct</i> —Receipts and Recoveries on Capital Account	2,41,054	2,41,054
GRAND TOTAL	1,67,24,050	5,53,62,039
<i>Deduct</i> —Amount met from the Fund for the Development of Civil Aviation. . . . .	..	*33,18,721
Net outlay within the Revenue Account. . . . .	..	..
Net Outlay outside the Revenue Account (Voted)	1,67,24,050	5,20,43,318
PROVINCIAL GOVERNMENTS		
Government of Madras		
A.—Civil Aviation—		
Works . . . . .	..	23,387
<i>Deduct</i> —Amount Financed from Ordinary Revenues . . . . .	..	23,387
Net Expenditure outside the Revenue Account . . . . .	..	..
Government of Bihar		
Investment in Shares of Aviation Companies	2,24,990	4,74,936
<i>Deduct</i> —Amount Financed from Ordinary Revenues . . . . .	..	..
Net Expenditure outside the Revenue Account (Voted).	2,24,990	4,74,936

* Represents expenditure met from the 'Fund for the Development of Civil Aviation' up to 31st March, 1947 after which the Fund has been abolished.

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 for the year ended 31st March 1950.

CENTRAL GOVERNMENT		Rs.
Licence fees		51,82,304
Other receipts		11,15,586
	Total	62,97,890
	<i>Deduct—Refunds</i>	<i>4,416</i>
	Total Receipts under Broadcasting	62,93,474

No. 64-A—ACCOUNT of EXPENDITURE on BROADCASTING for the year ended 31st March 1950.

	Central Government
	Rs.
Headquarters Establishment	9,91,717
Broadcasting Stations	1,04,66,011
Other charges	48,93,124
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay	738
Stores for India	7,780
Other charges	7,394
Total Expenditure on Broadcasting (Voted)	1,63,66,764

No. 64-B—ACCOUNT of CAPITAL OUTLAY on BROADCASTING during and to end of the year 1949-50.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Central Government		
Works	3,19,501	60,67,454
Equipment	6,67,350	59,04,554
Installation Department . . . . .	..	14,76,955
Establishment	7,33,645	7,33,645
Tools and Plants	70,313	70,313
Suspense	19,48,984	41,50,745
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>48,384</i>	<i>37,06,908</i>
Charges in England—		
High Commissioner—		
Stores for India . . . . .	..	4,37,025
Loss or gain by exchange	3	765
Total	36,91,412	(a) 1,51,35,358
<i>Deduct—Amount met from the Fund for the Development of Broadcasting.</i>	..	<i>(a) 53,36,679</i>
<i>Deduct—Amount financed from Ordinary Revenues</i> . . . . .	..	<i>(a) 2,47,500</i>
Net expenditure outside the Revenue Account (Voted)	36,91,412	95,51,179

(a) Out of the progressive expenditure as on 14th August 1947, provisionally brought forward in the accounts for 1947-48 (post-partition), Rs. 15,91,452, 15,38,952 and 52,500 have been dropped from the heads "Total Capital Expenditure", "Deduct—Amount met from the fund for the Development of Broadcasting" and "Amount financed from ordinary revenues" respectively without financial adjustment on the adoption of the capital expenditure relating to the Indian Dominion. The capital expenditure upto 14th August 1947 determined for this purpose is provisional pending the closing of the 1947-48 (pre-partition) accounts.

[Account Nos. 65 & 65-A—Deleted]
(232)

F. and FF.—Civil Administration.

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", "Inspections and Tests", "Statistics" and "Miscellaneous", are enumerated in Account No. 66 and 66-A. The expenditure on account of the Decennial Census is classified under the separate minor head "Census" under the group "Statistics".

No. 66—ACCOUNT OF RECEIPTS from MISCELLANEOUS DEPARTMENTS for the year ended 31st March 1950

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour and Emigration—												
Emigration fees	41,233	..	..	..	252	..	..	..	320	..	134	41,939
Census	3,789	..	..	..	954	..	..	..	..	..	..	8,789
Fees for the Registration of Trade Unions	..	..	1,326	..	1,173	..	23,840	1,166	..	211	1,368	31,968
Welfare organisation for seamen	1,079	..	..	..	..	..	..	..	..	..	..	1,079
Miscellaneous—												
Registration of Accountants	1,40,408	..	19,99,824	..	1,79,609	..	30,388	16,506	..	7,613	..	1,40,408
Examination fees	7,71,017	..	..	..	..	..	..	..	..	..	..	31,02,956
Patent fees	6,77,900	..	..	..	..	..	58	..	..	..	..	6,77,900
Sale of stores and materials	858	..	..	..	..	..	..	..	..	..	..	858
Explosives	76,495	..	76,811	..	1,11,963	..	23,154	1,84,823	..	81,391	..	76,495
Fees for the inspection of Steam Boilers	10,190	..	..	..	..	..	..	..	..	..	..	10,190
Fees for the Deposit and Registration of Trade Marks	9,53,738	..	..	..	..	..	..	..	..	..	..	9,53,738
Registration of Joint Stock Companies	7,77,753	..	..	..	..	..	2,647	186	..	730	..	7,77,753
Administration of Indian Partnership Act, 1932	260	..	11,106	..	25,008	..	..	..	..	..	..	260
Fees realised under the Insurance Act, 1938	4,15,107	..	..	..	..	..	..	..	..	..	..	4,15,107
Indian Dairy Department	1,75,442	..	..	..	..	..	..	..	..	..	..	1,75,442
Transfer from Special Development Fund . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Fire Service . . . . .	..	..	1,59,126	..	..	..	..	..	..	..	15	1,59,141
Government Transport Service . . . . .	..	..	14,37,444	..	..	..	..	..	..	..	11,57,294	25,94,738
Miscellaneous . . . . .	..	..	49,14,805	..	2,67,68,072	..	2,86,040	2,40,280	..	46,094	17,931	3,70,04,190
Receipts in England—												
High Commissioner	3,201	..	..	4,201	..	..	..	..	..	..	..	7,402
Total	76,95,988	10,106	25,99,873	69,20,438	6,10,679	2,70,85,848	3,66,727	4,42,461	3,02,910	1,36,089	11,85,664	4,73,55,513
Deduct—Refunds	2,26,779	..	35,592	1,70,314	1,805	1,02,419	2,548	3,471	5,363	1,333	96	5,50,220
Total Receipts under Miscellaneous Departments	74,69,189	10,106	25,64,981	67,50,124	6,08,874	2,69,83,429	3,64,179	4,38,990	2,97,547	1,34,206	11,85,568	4,68,05,293

Section G. and GG.—Currency and Mint.

Revenue Rs. 11,21,78,316

Expenditure

Within the Revenue Account	Rs. 2,07,82,639
Outside the Revenue Account	Rs. 79,53,23,076

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Currency	67	Receipts	236	9,79,81,539	..
"	67-A	Expenditure	236	..	1,10,85,862
Mint	68	Receipts	238	1,41,96,777	..
"	68-A	Expenditure	238	..	96,96,777
"	69	Statement of Appropriation of Profit on Bronze, Copper and Nickel Coinage Accounts.	239	..	..
		TOTAL		11,21,78,316	2,07,82,639
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT.			
Currency Capital Account outside the Revenue Account.	67-B	Expenditure	237	..	79,14,72,709
Capital Outlay on Mints outside the Revenue Account.	68-B	Expenditure	239	..	38,50,367
		TOTAL		..	79,53,23,076

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 359-360

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 1950.

CENTRAL GOVERNMENT		Rs.
Share of Surplus Profits of the Reserve Bank		8,95,69,731
Currency Note Press		83,33,661
Value of old Currency Notes assumed to be no longer in circulation		79,870
Value of unclaimed Currency Notes		15,099
Miscellaneous		17,355
Deduct—Refunds		34,177
TOTAL RECEIPTS UNDER CURRENCY		9,79,81,539

No. 67-A—ACCOUNT of EXPENDITURE of the CURRENCY DEPARTMENT for the year ended 31st March 1950.

CENTRAL GOVERNMENT		Rs.
Currency Note Press—		
1. Capital Account		1,20,130
2. Revenue Account—		
(i) Working Expenses		84,07,002
(ii) Interest on Capital		2,04,475
Miscellaneous		23,54,255
TOTAL EXPENDITURE UNDER CURRENCY		1,10,85,862
	Charged	2,04,475
	Voted	1,08,81,387

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 Commercial Appendix to the Central Government (Civil) Appropriation Report containing accounts and reviews of Government Commercial Concerns.

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 1949-50.

Heads of Account	Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT	Rs.	Rs.
Payments to the Reserve Bank of India under Section 46 of the Reserve Bank of India Act.	..	6,18,99,269
Miscellaneous—Contributions to the International Monetary Fund and International Bank—		
Payment of subscription to the International Monetary Fund .	68,66,33,575	2,01,00,41,208
Purchase of share in the International Bank for reconstruction and Development . . .	10,46,12,160	36,93,26,089
Miscellaneous . . .	..	47,329
Purchase of shares in Reserve Bank . . .	..	5,92,71,525
BOMBAY		
Currency Note Press—		
Land . . .	..	33,936
Buildings . . .	71,103	25,84,195
Plant and Machinery . . .	1,59,048	11,35,542
Minor Equipments . . .	39,652	1,17,843
Miscellaneous . . .	4,178	56,769
Deduct—Depreciation . . .	1,36,301	18,96,990
Charges in England—		
High Commissioner . . .	2,08,318	12,18,938
Loss or gain by exchange . . .	1,106	3,485
TOTAL . . .	3,47,104	32,53,718
Deduct—Expenditure financed from Ordinary Revenues	1,20,130	13,92,880
Net Expenditure outside the Revenue Account; Currency Note Press.	2,26,974	18,60,838
TOTAL CURRENCY CAPITAL OUTLAY	79,14,72,709	2,49,24,46,258

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 'P'.

The balance sheets and the profit and loss accounts of the Calcutta, and Bombay 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 "P—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 for 1947-48 (Post-partition) 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 1949-50 being Rs. 54,94,951 an equivalent amount has been transferred from the suspense head, bringing the total amount of transfer to Revenue to Rs. 99,94,951. 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 counter-balanced 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 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 'P'.

G. and GG.—Currency and Mint.

No. 68—ACCOUNT of RECEIPTS of the MINTS in India, for the year ended 31st March 1950.

	Calcutta	Bombay	Total
	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT			
Profit from circulation of Nickel, Bronze and Copper coins	(a) 99,94,951	..	99,94,951
Fees for coining dollars, etc. . . . .	..	20,115	20,115
Assay Fees . . . . .	..	28,683	28,683
Miscellaneous	8,84,310	32,70,598	41,54,908
<i>Deduct—Refunds</i> . . . . .	..	1,880	1,880
TOTAL RECEIPTS UNDER MINTS	1,08,79,261	33,17,516	1,41,96,777

(a) Pertains to both Calcutta & Bombay Mints.

No. 68-A—ACCOUNT of EXPENDITURE of the MINTS in India, for the year ended 31st March, 1950.

	Calcutta	Bombay	Total
CENTRAL GOVERNMENT			
Mint Masters' Establishment and Contingencies	42,82,588	35,59,816	78,42,404
Loss on Coinage . . . . .	..	..	..
Purchase of Local Stores	5,49,214	5,68,709	11,17,923
Works	78,973	2,44,074	3,23,047
Charges in England—			
<i>Secretary of State—</i>			
Leave salaries and deputation pay and miscellaneous expenditure	(a) 962	..	962
<i>High Commissioner—</i>			
Leave salaries and deputation pay	(a) 61,106	..	61,106
Sterling Overseas Pay	(a) 4,800	..	4,800
Stores for India	(a) 3,46,171	..	3,46,171
Other charges	(a) 364	..	364
TOTAL EXPENDITURE UNDER MINTS	53,24,178	43,72,599	96,96,777
		Charged . . . . .	..
		Voted	96,96,777

(a) Pertains to both Calcutta and Bombay Mints.

CAPITAL EXPENDITURE.

77-A—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 1949-50.

Heads of Accounts.	Expenditure during the year	Expenditure to end of the year.
Central Government	Rs.	Rs.
INDIA GENERAL		
Buildings	20,100	21,852
Charges in England—		
<i>High Commissioner—</i>		
Stores for India	2,63,453	28,26,751
Loss or gain by Exchange	458	4,916
TOTAL	2,84,011	28,53,519
West Bengal		
Buildings	19,64,768	71,81,075
Plant and Machinery	16,01,588	47,37,163
TOTAL	35,66,356	1,19,18,238
TOTAL CAPITAL OUTLAY ON MINTS (VOTED)	38,50,367	1,47,71,757

No. 69—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE, COPPER and NICKEL COINS during the year ended 31st March 1950.

	Bronze and Copper Coinage Account	Nickel Rupee Coinage Account	Nickel small Coins Coin- age Account
ACCOUNT OF COINS	Rs.	Rs.	Rs.
(1) Balance in Depots and Mints on 1st April 1949	14,97,103	85,20,065	4,71,30,296
(2) New Coinage during the year	10,14,200	3,56,82,000	2,22,37,000
(3) Passed into circulation during the year	9,57,515	4,04,85,067	1,47,03,920
(4) Balance in Depots and Mints on 31st March 1950	15,53,788	37,16,998	5,46,63,376
ACCOUNT OF PROFIT			
(5) Balance being the unappropriated profit on 1st April 1949	9,26,438	75,62,970	4,18,35,948
(6) Gross profit on coinage during the year	4,61,635	3,23,55,199	2,00,40,424
(7) Total for Appropriation	13,88,073	3,99,18,169	6,18,76,372
(8) Profit on coins passed into circulation during the year	5,29,247	3,65,61,408	1,31,16,055
(9) Balance being the unappropriated profit on 31st March 1950	8,58,826	33,56,761	4,87,60,317
PROFIT APPROPRIATED TO SUSPENSE			
Profit on coins passed into circulation as in line (8) above	5,29,247	3,65,61,408	1,31,16,055
<i>Deduct—Loss on destruction of coins, etc.</i>	36,555		1,22,94,228
Net Profit credited to "P.—Deposits and Advances—Part IV—Suspense—Suspense Accounts"	4,92,692	3,65,61,408	8,21,827

G. and GG.—Currency and Mint.

Section H—Civil Works and Miscellaneous Public Improvements (Financed from Ordinary Revenues).

Revenue Rs. 5,48,66,379

Expenditure Rs. 35,68,85,583

Major Head	No. of Account	Detail of Accounts	AMOUNT OF EACH ACCOUNT.		
			Page	MAJOR HEAD TOTAL	
				Revenue	Expenditure
			Rs.	Rs.	
Civil Works	70	Receipts—Central and Provincial	243	5,30,51,335	..
“ “	70-A	Expenditure—Central	244	..	6,92,95,999
“ “	70-B	Expenditure—Provincial	245	..	28,54,02,145
Bombay Development Scheme	71	Receipts—Provincial	246	18,15,044	..
“ “ “	71-A	Expenditure—Provincial	246	..	17,59,405
Interest on Capital out-lay on Multipurpose River Schemes.	71-B	Expenditure-Provincial	246	..	4,28,034
		Total		5,48,66,379	35,68,85,583

Section H—Civil Works 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 contra distinction 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 Provincial 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 and from 1st April 1941, in the United Provinces and the Punjab, Central Civil Works have been transferred to the Central Public Works Department and are accounted for by the Accountant General, Central Revenues, under the above heads. 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 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 accounts. 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. 102 on page 363). Subventions are made from this Fund to Provincial Governments and other Administrations for expenditure on schemes of road development and other objects mentioned in the Note on page 363. The actual expenditure on the construction and maintenance of roads, etc., financed from these subventions by Provincial Governments is included in Account No. 70-B, a corresponding amount being shown as revenue receipts of the Provincial Governments in Account No. 70. A 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 Multipurpose River Schemes which were hitherto being recorded in Sections 'C and CC' and 'I and 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 PROVINCIAL RECEIPTS UNDER CIVIL WORKS for the year ended 31st March 1950.

Heads of Revenue	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS.									Total
			Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents	1,01,44,785	14,852	8,25,515	9,09,066	4,46,352	1,45,099	8,07,321	6,71,899	4,77,225	1,87,195	2,43,279	1,48,72,688
Ferry Receipts	96,017	..	4,27,049	71,560	12,939	17,24,162	5,440	800	2,83,607	2,99,770	17,088	29,39,332
Tolls on Roads . . . . .	..	..	..	9,678	1,62,552	13,067	..	18	1,58,919	2,991	21,468	3,68,693
Receipts from Workshops . . . . .	..	..	43,233	75,994	..	..	..	..	..	..	..	7,19,227
Recoveries of expenditure	10,22,357	1,508	50,87,205	1,22,380	1,29,639	1,75,383	1,01,836	4,36,739	63,183	68,321	20,89,963	92,08,514
Transfers from the Fund for Orissa Buildings.	..	..	..	..	..	..	..	..	..	..	15,00,000	15,00,000
Transfer from Central Road Fund (a) . . . . .	..	..	38,09,354	2,73,843	51,03,851	5,71,306	42,871	1,39,394	1,03,452	7,19,388	3,593	1,07,67,052
Transfers from special Development Fund.	..	..	..	4,882	..	..	..	..	..	..	..	4,882
Transfers from the Deposit Account of grants for Economic Development and Improvement of rural areas.	..	..	..	..	..	..	..	..	..	1,420	..	1,420
Miscellaneous	52,04,575	25,525	14,47,895	18,67,658	11,70,684	15,88,266	7,14,934	4,69,409	2,42,532	7,23,782	4,88,408	1,39,43,668
Receipts in England—												
High Commissioner	4	..	..	..	..	..	..	..	..	..	..	4
Total	1,64,67,738	41,985	1,16,41,151	33,35,061	70,26,017	42,17,283	16,72,402	17,18,259	13,28,918	20,02,867	43,63,799	5,38,15,480
Deduct—Refunds	39,341	28	86,665	4,32,048	2,198	14,972	81,130	43,001	28,768	16,317	19,677	7,64,145
TOTAL CENTRAL AND PROVINCIAL RECEIPTS FROM CIVIL WORKS.	1,64,28,397	41,957	1,15,54,486	29,03,013	70,23,819	42,02,311	15,91,272	16,75,258	13,00,150	19,86,550	43,44,122	5,30,51,335

(a) The figures shown against this head differ in most cases from the corresponding amounts shown in Account No.102-A, because certain credits have been adjusted as receipts, or in reduction of expenditure, under other Revenue or Service heads.

H—Civil Works, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

No. 70-A—ACCOUNT of EXPENDITURE on CIVIL WORKS (financed from Ordinary Revenues) of the CENTRAL GOVERNMENT during the year ended 31st March 1950.

	Rs.
ORIGINAL WORKS—	
Buildings	22,19,656
Communications	1,46,968
Miscellaneous	2,34,179
REPAIRS—	
Buildings	1,72,09,887
Communications	2,58,82,204
Miscellaneous	9,08,452
Total Original Works and Repairs	4,66,01,346
Establishment	(b) 57,16,291
Tools and Plant	14,89,049
Grants-in-aid	35,31,449
Suspense	—98,21,888
Block grant for transfer to Central Road Fund	2,20,00,000
Deduct—Amount met from Central Road Fund	(a) 1,12,630
Deduct—Amount met from Subventions from Central Road Fund	1,37,293
Total	6,92,66,324
Leave and other Establishment Charges in England—	
Secretary of State	
High Commissioner	29,675
Total Expenditure on Civil Works financed from Ordinary Revenues	6,92,95,999
Charged	15,73,593
Voted	6,77,22,406

(a) Represents charges of the Consulting Engineer to the Government of India (Roads) and his staff.

(b) Includes a sum of Rs. 6,000/- which correctly relates to Grants-in-aid.

No. 70-B—ACCOUNT of PROVINCIAL EXPENDITURE ON CIVIL WORKS (financed from Ordinary Revenues) during the year ended 31st March 1950.

	Provincial Governments										Total
	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
ORIGINAL WORKS—											
Buildings	3,11,139	35,23,909	47,90,753	28,80,331	20,43,593	59,35,501	19,14,699	52,02,178	40,69,514	1,38,32,365	4,45,03,980
Communications	1,78,163	15,36,430	26,56,266	54,47,218	40,93,246	15,87,589	12,07,168	28,72,968	1,16,07,320	5,06,536	2,86,72,904
Miscellaneous . . . . .	..	7,448	94,841	70,065	28,568	5,486	1,58,243	22,364	..	1,17,179	5,04,489
REPAIRS—											
Buildings	28,429	27,12,404	38,19,433	53,76,211	12,16,134	25,43,499	23,74,062	12,97,609	7,92,538	16,39,315	2,16,99,634
Communications	3,41,338	2,87,19,306	1,20,54,868	52,93,365	2,28,75,814	37,59,037	23,20,747	43,37,930	52,02,823	33,47,100	8,82,52,328
Miscellaneous . . . . .	..	88,817	1,42,521	—566	4,16,309	15,200	40,557	1,874	15,335	7,632	7,27,679
Total Original Works and Repairs	8,59,069	3,65,88,314	2,35,58,682	1,90,66,624	2,76,73,959	1,38,26,312	80,15,476	1,37,34,921	2,16,87,530	1,93,50,127	18,43,61,014
Establishment	1,47,488	68,79,995	45,83,278	15,76,587	12,93,553	29,58,136	22,56,570	22,29,966	22,40,699	17,67,854	2,59,34,126
Tools and Plant	65,144	85,73,267	22,12,197	4,08,286	2,41,761	1,82,633	7,70,391	11,82,685	4,51,603	4,74,686	1,45,62,653
Grants-in-aid	12,000	1,00,27,974	22,66,215	23,39,479	46,98,399	4,84,451	15,33,204	8,284	4,13,451	9,07,853	2,26,91,310
Post-War Reconstruction and Development Programme.	..	1,20,76,169	43,55,861	34,47,421	..	..	1,62,87,703	..	..	52,29,915	4,13,97,069
Suspense (a) . . . . .	..	—11,75,153	—19,06,710	96,387	—1,94,978	32,58,270	—20,62,426	4,55,065	22,08,775	22,67,657	29,46,887
Deduct—Contributions from other Governments, etc. . . . .	..	..	..	..	..	..	70,738	..	..	..	70,738
Deduct—Expenditure on displaced persons transferred to 57—Miscellaneous . . . . .	..	..	..	..	..	64,30,723	..	..	..	..	64,30,723
TOTAL (b)	10,83,701	7,29,70,566	3,50,69,523	2,69,34,784	3,37,12,694	1,42,79,079	2,67,30,180	1,76,10,921	2,70,02,058	2,99,98,092	28,53,91,598
Charges in England—											
<i>High Commissioner</i> Leave and other Establishment charges . . . . .	..	34,158	—68,351	11	—24,181	21,134	21,282	18,467	3,366	4,661	10,547
TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE PROVINCIAL GOVERNMENTS.	10,83,701	7,30,04,724	3,50,01,172	2,69,34,795	3,36,88,513	1,43,00,213	2,67,51,462	1,76,29,388	2,70,05,424	3,00,02,753	28,54,02,145
Charged	10,83,701	2,53,659	4,58,569	9,76,028	2,63,466	1,28,251	67,470	8,494	32,42,597	51,363	
Voted		7,27,51,065	3,45,42,603	2,59,58,767	3,34,25,047	1,41,71,962	2,66,83,992	1,76,20,894	2,37,62,827	2,99,51,390	

(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. 102-A. page 364.

H.—Civil Works, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA. FOR THE YEAR 1949-50.

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 1949-50.

Heads of Account	Receipts during 1949-50	Receipts to end of 1949-50
	Rs.	Rs.
BACK BAY RECLAMATION SCHEME		
Rents from properties	7,89,527	65,82,229
Miscellaneous	1,223	96,494
Deduct—Refunds . . . . .	..	6,062
Total	7,90,750	66,72,661
INDUSTRIAL HOUSING SCHEME		
Cotton Cess . . . . .	..	1,69,92,026
Chawl Rents	9,19,113	1,85,59,743
Miscellaneous	2,458	1,10,456
Deduct—Refunds	1,035	2,340
Total	9,20,536	3,56,59,885
AMBARNATH ELECTRIC SUPPLY SCHEME		
Sale of Electricity	62,532	8,07,800
Miscellaneous	474	8,024
Total	63,006	8,15,824
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES.		
Cotton Cess . . . . .	..	52,66,667
Rent of Buildings	40,615	14,47,465
Miscellaneous	137	14,22,151
Deduct—Refunds . . . . .	..	92,053
Total	40,752	80,44,230
TOTAL REVENUE RECEIPTS FROM BOMBAY DEVELOPMENT SCHEME	18,15,044	5,11,92,600

No. 71-A—ACCOUNT of EXPENDITURE from REVENUE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1949-50.

Heads of Account	Expenditure during 1949-50	Expenditure to end of 1949-50
	Rs.	Rs.
BACK BAY RECLAMATION SCHEME		
Original works	7,847	35,828
Repairs	17,974	2,30,162
Establishment	7,554	1,91,764
Tools and Plant	387	3,040
Charges in England	129	1,290
Total	33,891	4,62,084
INDUSTRIAL HOUSING SCHEME		
Original works	1,06,034	10,15,880
Repairs	7,30,962	86,90,856
Establishment	4,96,483	47,83,261
Tools and Plant	12,555	1,00,879
General Charges . . . . .	..	58,696
Interest on Capital	(a)	82,71,256
Charges in England	4,185	32,287
Total	13,50,219	2,29,53,115
Deduct—Cost of Audit debited to Central Government . . . . .	..	7,771
Total	13,50,219	2,29,45,344
AMBARNATH ELECTRIC SUPPLY SCHEME		
Original works	950	21,452
Repairs	47,397	4,74,639
Establishment	2,258	86,232
Tools and Plant	105	4,963
Interest on Capital	(a)	1,87,713
Charges in England	35	332
Total	50,745	7,76,331
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES.		
Original works	2,28,045	6,56,704
Repairs	43,242	4,78,164
Establishment	47,842	2,50,147
Tools and Plant	4,066	14,918
Interest on Capital	(a)	11,14,876
Charges in England	1,355	3,650
Total	3,24,550	25,18,459
TOTAL REVENUE EXPENDITURE ON THE BOMBAY DEVELOPMENT SCHEME.	(b) 17,59,405	2,67,01,218

(a) Interest charges have not been debited to the accounts of these schemes from 1931-32.

	Rs.
(b) Charged	..
Voted	17,59,405
Total	17,59,405

51-A—Interest on Capital Outlay on Multipurpose River Schemes.

No. 71-B—ACCOUNT of INTEREST ON CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES for the year ended 31st March 1950.

Government and Project	Expenditure
	Rs.
Government of West Bengal—	
Mayurakshi Reservoir Project	4,28,034

Section HH—Capital Account of Civil Works and Miscellaneous Public Improvements

Expenditure	{	Outside the Revenue Account	Rs.	24,31,93,417
		Within the Revenue Account	Rs.	2,31,62,235

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account
				Major Head Total
				Expenditure
Initial Expenditure on New Capital at Delhi.	72	Initial Expenditure on New Capital at Delhi.	248	1,72,62,452
Capital Outlay on Bombay Development Scheme.	73	Expenditure	248	—2,91,808
Capital Outlay on Multi-purpose River Schemes.	73-A	Damodar Valley Project	249	5,43,09,000
	73-B	Other Multi-purpose River Projects	249	1,23,51,305
Civil Works outside the Revenue Account.	74	Expenditure	251	15,95,62,468
		Total		24,31,93,417
Civil Works within the Revenue Account	74	Expenditure	251	2,31,62,235

The capital major heads included in this Section are:—

Outside the Revenue Account

- (1) 78—Initial Expenditure on New Capital at Delhi.
- (2) 80—Bombay Development Scheme.
- (3) 80-A—Capital Outlay on Multipurpose River Schemes
- (4) 81—Civil Works outside the Revenue Account.

Within the Revenue Account

- (5) 50-A—Capital Outlay on Civil Works met out of extraordinary Receipts.

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 Provincial 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 the Punjab, where large amounts of extraordinary revenue receipts have accrued, the Provincial Governments have decided to meet a portion of the capital expenditure recorded under the head "81—Civil Works outside the Revenue Account" from those receipts, the amounts being transferred to the head "50-A" within the Revenue Section of the accounts.

78—Initial expenditure on New Capital at Delhi

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 expen-

diture debitable 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 re-arrangement 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, re-opened in 1933-34.

No. 72—ACCOUNT of INITIAL EXPENDITURE ON NEW CAPITAL at DELHI during and to end of the year 1949-50.

Heads of Account	Expenditure during the year	Expenditure to end of the year
A—Salaries and Allowances—	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.	21,11,999	87,57,334
<i>Deduct—Credits from other Heads of Account.</i>	..	86,05,686
Net Total Salaries, Allowances, etc.	21,11,999	2,90,89,218
D—Works Expenditure—		
(i) Buildings—		
(a) Government House . . . . .	..	1,82,29,551
(b) Secretariats . . . . .	..	1,90,95,797
(c) Other Buildings	1,48,70,928	12,82,59,057
<i>Deduct—Receipts from the War Department.</i>	..	1,34,91,315
(d) Legislative Chambers . . . . .	..	91,22,193
(ii) Communications	2,719	35,33,183
(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, Sewage and Sewage disposal, Water supply and Conservancy . . . . .	..	1,32,53,742
(vii) Tools and Plant	2,20,234	1,05,73,133
(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 Project.	..	34,35,634
F—Grants-in-aid, Contributions, etc.	..	21,40,000
G—Other Miscellaneous Expenditure.	..	1,93,876
<i>Deduct—Receipts on Capital Account—Receipts from the War Department.</i>	..	28,70,880
Other Receipts . . . . .	..	2,00,49,521
Charges in England—		
Stores for India	56,520	99,169
Loss or gain by exchange	52	126
GRAND TOTAL (Voted)	1,72,62,452	(a)23,70,14,783

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 Accounts 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 1949-50.

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
A—Works and Acquisitions—		
Reclamation Scheme	2,612	9,60,87,937
Industrial Housing Schemes . . . . .	..	4,16,06,112
Other Bombay Schemes . . . . .	..	9,78,796
Suburban Schemes . . . . .	..	2,62,27,070
General Schemes . . . . .	..	33,76,943
TOTAL	2,612	16,82,56,858
<i>Deduct—Receipts and recoveries on Capital Account.</i>	2,99,786	3,72,42,451
TOTAL A—WORKS AND ACQUISITIONS.	—2,97,174	13,10,14,407
B—Establishment	5,314	1,20,87,845
C—Tools and Plant	39	33,48,847
D—Grants-in-aid to Local Bodies	..	50
E—Suspense . . . . .	..	2,93,774
F—Charges in England	13	1,443
TOTAL	—2,91,808	14,67,46,366
<i>Deduct—Interest met from Ordinary Revenues</i> . . . . .	..	5,98,75,411
<i>Deduct—Cost of Audit debited to "26 Audit, Central".</i>	..	4,94,976
Net Total	(a) —2,91,808	(b) 8,63,75,979
	Rs.	
(a) Charged . . . . .	..
Voted	—2,91,808	
Total	—2,91,808	

(b) Includes *pro forma* adjustments 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.

(a) Excludes the following amounts debited to the three Departmental Estimates mentioned below and to the Civil Works Accounts.

	Rs.
Railways	75,83,232
Posts and Telegraphs	72,11,518
Defence Services	8,14,06,125
50—Civil Works	2,28,98,819
81—Capital Account of Civil Works	1,49,76,606

80-A—Capital Outlay on Multi-purpose River Schemes.

The expenditure on the Damodar Valley Project is being booked under this major head from the accounts for 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. A summary of the audited accounts of the Corporation as a whole is appended to the Appro-

priation Accounts of the three participating Governments. 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-A.

2. From the year 1949-50, the transactions relating to the Kosi Project and the Mayurakshi Reservoir Project are also being recorded in this section.

3. The expenditure on other multi-purpose river schemes still continues to be recorded under Sections 'C & CC' and 'I & II'.

No. 73-A—ACCOUNT of CAPITAL EXPENDITURE ON DAMODAR VALLEY PROJECT during and to end of the year 1949-50.

	Central Government	Government of West Bengal	Government of Bihar	Total
	Rs.	Rs.	Rs.	Rs.
DAMODAR VALLEY CORPORATION				
I—Advances to Damodar Valley Corporation				
(1) Amount Advanced	1,66,92,000	2,10,87,000	1,65,30,000	5,43,09,000
(2) Deduct Government's share of the Capital outlay on Damodar Valley Project.	—1,83,31,711	—2,25,53,713	—1,68,80,887	—5,77,65,311
II—Government's share of the Capital outlay on the Damodar Valley Project.	1,83,31,711	2,25,53,713	1,68,80,887	5,77,66,311
Total	1,66,92,000	2,10,87,000	1,65,30,000	5,43,09,000
Expenditure to end of the year 1949-50 (a)	2,36,18,767	3,02,03,633	2,26,67,000	7,64,89,400

(a) The capital expenditure on the scheme prior to the formation of the corporation remain booked under the Major Head "68—Construction of Irrigation etc." See footnote below Account No. 30 on Page 125.

No. 73-B—ACCOUNT of CAPITAL EXPENDITURE ON MULTIPURPOSE RIVER SCHEMES (Other than Damodar Valley Project) during and to end of the year 1949-50.

Government and Project	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF WEST BENGAL		
Mayurakshi Reservoir Project	81,23,056	(a) 1,47,62,385
GOVERNMENT OF BIHAR		
Kosi Project —		
Kosi Project Investigation	42,28,249	42,28,249
Total	1,23,51,305	1,89,90,634

(a) Includes Rs. 68,39,329 progressive expenditure incurred up to 1948-49 transferred from the head "68—Construction etc."

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 Provincial Governments. The outlay on Civil Works met from Ordinary Revenues is brought to account under Section "H" except in the case of 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 247.

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 Provincial 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 Provincial 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 pages 241-242. In the rare case of the expenditure on a road project in any Province 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". (See also last sub-para of the Explanatory Note under Central Road Fund on page 363).

No. 74—ACCOUNT of EXPENDITURE ON CIVIL WORKS outside the REVENUE ACCOUNT during and to end of the year 1949-50.

	Central Government	PROVINCIAL GOVERNMENTS									Total
		Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings	2,77,78,979	53,97,700	26,81,404	46,638	1,80,52,578	84,40,167	..	1,53,19,196	..	..	7,77,16,722
Special Development Programme	..	..	..	..	..	..	..	..	..	..	..
Communications	1,97,87,550	..	2,17,520	1,48,71,499	3,55,60,102	27,74,331	..	..	..	..	7,32,11,002
Miscellaneous	7,94,693	..	..	..	3,36,418	..	..	..	..	..	11,31,111
Reconstruction of and repairs to Government property damaged by Earthquake.	..	..	..	..	..	..	1,615	..	..	..	1,615
Construction of Capital	20,00,000	..	..	..	..	..	..	..	..	..	20,00,000
Establishment	23,06,318	6,62,414	3,43,491	14,81,355	28,39,732	8,16,869	..	6,44,841	..	..	90,95,018
Tools and Plant	3,19,752	48,596	29,442	29,18,183	4,19,325	5,66,692	..	3,32,016	..	..	46,34,006
Post-War Reconstruction and Development Programme	..	..	1,24,54,654	..	..	..	..	..	..	..	1,24,54,654
Suspense	31,903	..	..	45,707	18,52,897	31,46,665	..	..	..	..	50,77,172
Deduct—Receipts and Recoveries on Capital Account	6,20,827	..	18,693	1,57,075	7,342	16,74,239	..	..	..	..	24,78,176
Charges in England—											
Leave and other establishment charges	..	..	9,814	..	72,259	12,770	..	5,175	..	..	1,00,018
Post-War Reconstruction and Development Programme.	..	..	55,952	..	..	..	..	..	..	..	55,952
Total expenditure during the year 1949-50	5,23,98,366	61,08,770	1,57,73,584	1,92,06,307	5,91,25,969	1,40,83,255	1,615	1,63,01,228	..	..	18,29,99,094
Deduct—Amount financed from Extraordinary Receipts	..	..	..	..	(a) 1,98,25,053	(b) 33,37,182	..	..	..	..	2,31,62,235
Deduct—Amount met from Subventions from Central Road Fund.	..	..	..	..	2,28,097	..	..	48,294	..	..	2,74,391
Net Expenditure outside the Revenue Account	5,23,98,366	61,08,770	1,57,73,584	1,92,06,307	3,90,74,819	1,07,46,073	1,615	1,62,52,934	..	..	15,95,62,468
Charged	..	..	..	..	-2,2,6097	..	..	-48,294	..	..
Voted	5,23,98,366	61,08,770	1,57,73,584	1,92,06,307	3,93,00,916	1,07,46,073	1,615	1,63,01,228	..	..
Expenditure to end of 1949-50 met from Revenue	..	..	..	..	9,44,81,897	1,25,53,973	..	..	..	..	10,70,35,870
Do. debited to Subventions from Central Road Fund.	..	..	..	..	21,54,750	..	..	24,82,371	2,25,510	..	48,62,631
Net Expenditure outside the Revenue Account to end of 1949-50.	(c) 12,36,74,773	2,62,57,485	7,29,78,602	3,79,89,322	13,71,43,865	2,32,33,731	61,12,441	2,81,51,469	49,41,098	5,063	46,08,67,844

(a) Charged

Voted Rs. 1,98,25,053

(b) Charged

Nil.

Voted Rs. 33,37,182

(c) Out of the progressive expenditure as on 14th August, 1947, provisionally brought forward in the accounts for 1947-48 (post-partition), Rs. 5, 97,463 have been dropped without financial adjustment on the adoption of the capital expenditure relating to the Indian Dominion. The Capital expenditure upto 14th August 1947 determined for this purpose is provisional pending the closing of the 1947-48 (pre-partition) accounts.

Sections I and II.—Electricity Schemes.

Revenue Account	{ Receipts Rs. 1,86,60,670 Expenditure Rs. 1,72,54,079	Capital Account	{ Within the Revenue Account Rs.—13,30,026 Outside the Revenue Account Rs. 15,02,04,889

Major Head	No. of Account	Detail of Accounts	Page	Amount of each account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Electricity Schemes .	75	Gross Receipts	257	5,39,50,964	..
.. .. .	75-A	Deduct—Working Expenses	259	3,52,90,294	..
		Net Receipts		1,86,60,670	..
.. .. .	75	Interest	257	..	1,55,20,391
.. .. .	76	Other Revenue Expenditure	260	..	17,33,688
		TOTAL		1,86,60,670	1,72,54,079
Capital Outlay on Electricity Schemes within the Revenue Account	76-A	Expenditure	267	..	13,30,026
Capital Outlay on Electricity Schemes outside the Revenue Account	76-A	Expenditure	267	..	15,02,04,889

The transactions of all Electricity Schemes, which prior to 1939-40 were recorded partly in Sections 'H' and 'HH' 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.

The Hydro-Electric Schemes in Uttar Pradesh are under the administrative control of the Irrigation Department. The transactions in connection with these schemes in that Province are, therefore, brought to account with the Irrigation section of the accounts while the transactions in connection with Thermo-Electric Schemes which appear from the accounts for 1947-48 are exhibited in this Section.

No. 75—ACCOUNT OF GROSS RECEIPTS, WORKING EXPENSES and INTEREST CHARGES of ELECTRICITY SCHEMES during the year ended 31st March 1950.

Projects	Receipts					Deduct— Working Expen- ses (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.				
Government of Madras									
<i>I—Hydro-Electric Schemes</i>									
Pykara Hydro-Electric Project	81,84,207	4,85,421	87	85,99,631	41,26,667	44,73,074	28,65,481	+16,17,593	
Mettur Hydro-Electric Project	67,01,368	7,12,980	1,664	74,12,484	42,38,813	31,73,671	17,56,170	+14,17,501	
Papanasam Hydro-Thermal Project	35,00,137	1,13,642	..	36,13,779	25,45,066	10,68,713	14,04,185	-3,35,472	
Machkand Hydro-Electric Project . . . . .	..	..	..	..	..	..	4,19,768	-4,19,768
Kallegal Hydro-Electric Project	36,295	969	..	37,264	24,655	12,599	5,421	+7,178	
Coded Districts Scheme . . . . .	..	..	..	..	..	..	1,44,482	-1,44,482
Hindupur Distribution Scheme . . . . .	..	..	..	..	..	..	5,098	-5,098
Bellary Scheme . . . . .	..	..	..	..	..	..	201	-201
Total I—Hydro-Electric Schemes	1,83,72,077	12,93,012	1,941	1,96,63,148	1,09,35,091	87,28,057	66,90,806	+21,37,251	
<i>II—Thermo-Electric Schemes</i>									
Vizagapatam Thermal Station	7,36,141	3,07,812	..	10,43,953	8,68,786	1,75,168	2,12,472	-87,304	
Bezwada Thermal Station	7,83,398	5,22,067	..	13,05,465	17,65,526	-4,60,071	3,22,446	-7,82,517	
Coosnada Thermal Station	2,18,704	1,20,166	..	3,38,860	3,22,265	16,595	49,366	-32,771	
Kurnool Thermal Scheme	94,549	25,366	..	1,19,915	1,11,576	8,339	9,992	-1,653	
Anantpur Thermal Scheme	32,284	7,619	..	39,903	49,921	-10,018	306	-10,324	
West Godavari District Electrification Scheme . . . . .	..	..	..	..	..	..	11,060	-11,060
Bejanundry Scheme	1,13,784	301	..	1,14,085	37,741	76,394	8,711	+67,583	
Cuddapah Thermal Scheme	85,456	16,207	..	1,01,663	1,33,052	-21,389	15,475	-36,804	

Madras Thermal Scheme	90,45,399	3,47,009	..	96,92,406	77,29,425	16,63,073	10,33,782	+6,29,341
Nellore Thermal Scheme	..	..	..	..	..	..	1,25,964	-1,25,964
Rajahmundry Samalkot Extensions	..	..	..	..	..	..	3,60,105	-3,60,105
Ceded District Scheme	16,271	5,727	..	21,998	76,072	-54,074	..	-54,074
Ongole Scheme	..	..	..	..	..	..	1	-1
Tadpatri Scheme	..	..	..	..	..	..	46	-46
Nandyal Scheme	..	..	..	..	..	..	114	-114
Total II—Thermo-Electric Schemes	1,11,25,938	19,52,344	..	1,24,78,280	1,10,84,363	13,93,917	21,49,790	-7,55,873
Total Government of Madras	2,94,98,013	28,45,356	1,941	3,21,41,428	2,20,19,454	1,01,21,974	(a) 87,40,586	+13,81,878
Government of Bombay								
<i>I—Hydro-Electric Schemes</i>								
Hydro Electric Scheme at Bhaingar	1,09,995	12,812	..	1,22,807	19,730	1,03,077	..	+1,03,077
<i>II—Thermo-Electric Schemes</i>								
Hubi Electricity Undertaking	1,66,190	8,184	..	1,74,374	1,20,704	53,670	..	+53,670
Other Electricity Schemes	2,96,683	23,223	..	3,19,906	3,74,176	-54,270	..	-54,270
Total II—Thermo-Electric Scheme	4,62,873	31,407	..	4,94,280	4,94,880	-600	..	-600
Total Government of Bombay	5,72,868	44,219	..	6,17,087	6,14,610	1,02,477	..	+1,02,477
Government of Uttar Pradesh								
<i>II—Thermo-Electric Schemes</i>								
Kanpur Electricity Supply Administration	1,17,50,197	55,463	..	1,18,05,660	83,26,737	34,78,923	8,90,443	+25,88,430
Azamgarh Electricity Supply Administration	40,870	6,262	..	47,132	38,999	8,133	4,930	+3,203
Total Government of Uttar Pradesh	1,17,91,067	61,725	..	1,18,52,792	83,65,736	34,87,056	(a) 8,95,373	+25,91,663

(a) These are charged.

I. and II.—Electricity Schemes.

No. 75—ACCOUNT OF GROSS RECEIPTS, WORKING EXPENSES AND INTEREST CHARGES OF ELECTRICITY SCHEMES during the year ended 31st March 1959—concl'd.

Projects	Receipts					Deduct— Working Expen- ses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Reve- nue over Expen- diture + of Expenditure over Revenue —
	Sale of power	Miscellaneous Revenue	Deduct Refunds	Total					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government of Punjab									
<i>1—Hydro-Electric Schemes</i>									
Uhl River Scheme—									
Production	3,339	14,548	140	17,747	10,30,527	-10,12,780			
Transmission	29,91,431	50,872	23	30,42,280	4,62,638	25,79,642	23,21,880	+31,15,717	
Bulk Supply	12,48,380	10,699	..	12,59,079	32,068	12,27,011			
Distribution	33,40,512	1,67,652	4	35,08,160	8,64,436	26,43,724			
Nangal Power Project	..	..	..	..	..	..	16,50,520	-16,50,520
Total—Hydro Electric Schemes	75,83,662	2,43,771	167	78,27,206	23,89,669	54,37,597	39,72,400	+14,65,197	
<i>11—Thermo-Electric Schemes</i>									
Gurgaon Electric Supply Scheme	55,814	5,629	..	61,443	35,898	25,545	7,741	+17,804	
Ferozpur Electric Supply Scheme	..	..	..	..	..	..	57,659	-57,659
Tube-well Electrification Scheme for Grow More Food Campaign, Panipat.	..	..	..	..	..	..	95,957	-95,957
Electrification of Refugee Township, Panipat	3,398	524	..	3,922	10,569	-6,647	..	-6,647	
Abohar Electric Supply Scheme	62,296	7,357	..	69,653	1,26,289	-58,636	8,997	-67,633	
Moga Electric Supply Scheme	95,475	10,211	..	1,05,686	1,38,075	-32,389	5,301	-37,690	
Palwal Electric Supply Scheme	..	..	..	..	..	..	510	-510
Bahadurgarh Electric Supply Scheme	..	..	..	..	..	..	3,982	-3,982
Jagadhari Electric Supply Scheme	..	..	..	..	..	..	19,020	-19,020
Karnal Electric Supply Scheme	92,949	8,916	..	1,01,865	1,21,060	-19,195	8,861	-28,056	
Fazilka Electric Supply Scheme	53,670	5,892	..	59,562	55,108	+4,454	3,369	+1,085	
Electrification of refugee Township, Sonapat.	986	93	..	1,079	1,666	-587	..	-587	
Total—Thermo-Electric Schemes	3,64,588	38,622	..	4,03,210	4,90,665	-87,455	2,11,397	-2,98,862	
Total—Government of Punjab	79,48,250	2,82,393	167	82,30,476	28,80,334	53,50,142	(b) 41,83,797	+11,66,345	
Government of Bihar									
<i>11—Thermo-Electric Schemes</i>									
Dehri-Sasaram Electrification Scheme	2,65,235	7,881	..	2,73,116	1,85,024	88,092	12,105	+75,987	
Dehri-Sasaram Lift Irrigation Scheme	..	1,37,126	345	1,36,781	1,89,598	-52,817	17,497	-70,314	
Dehri-Sasaram Lift Irrigation Extension Scheme	..	..	..	..	..	..	21,010	-21,010
Transmission Line for the Bihar Grid Scheme	..	..	..	..	..	..	3,558	-3,558
Gaya Electric Supply Scheme	84,466	14,368	..	98,834	1,56,620	-56,786	..	-56,786	
Total Government of Bihar	3,49,701	1,59,375	345	5,08,731	5,30,242	-21,511	(b) 54,170	-75,681	

Government of Madhya Pradesh.									
<i>II—Thermo-Electric Schemes</i>									
Raipur Power House	3,12,903	5,500	..	3,18,403	2,65,917	52,546	90,295	—87,744	
Amraoti Power House	2,35,674	..	..	2,35,674	2,61,601	—25,927	..	—25,927	
Central Thermal Station at Nagpur	..	..	..	..	..	..	8,94,230	—8,04,230	
Pench Valley Electrification Scheme	..	..	..	..	..	..	99,128	—99,128	
Power Supply to Paper Mills at Chandni	..	..	..	..	..	..	2,50,000	—2,50,000	
Jubbulpore and Katni System	..	..	..	..	..	..	9,320	—9,320	
Power Supply to Aluminium Industry at Korba	..	..	..	..	..	..	1,44,307	—1,44,307	
Gondia Electrification Scheme	..	..	..	..	..	..	1	—1	
Pachmarhi Electrification Scheme	..	..	..	..	..	..	2,127	—2,127	
Total—Government of Madhya Pradesh	6,48,577	5,500	..	5,54,137	5,27,518	26,619	(b) 14,80,408	—14,62,789	
Government of Orissa									
<i>I—Hydro-Electric Schemes</i>									
Machkund (Duduma) Hydro-Electric Scheme	..	..	..	..	..	..	52,686	—52,686	
<i>II—Thermo-Electric Scheme</i>									
Cuttack Thermal Scheme	46,313	..	..	46,313	4,52,400	—4,06,087	1,04,361	—5,10,448	
Total—Government of Orissa	46,313	..	..	46,313	4,52,400	—4,06,087	(a) & (b) 1,57,047	—5,63,134	
GRAND TOTAL	5,07,54,789	31,98,628	2,453	5,39,50,964	3,52,90,294	+1,86,60,070	1,55,20,801	+31,40,279	

(a) Differs from the corresponding amount credited under "22—Interest on Debt and other Obligations" by Rs. 8,423, representing Interest on Machkund Hydro Electric Scheme as this amount could not be adjusted under the head "22—Interest etc." in 1949-50 accounts. The same has been adjusted in the accounts for 1950-51.

(b) These are charged.

Projects	Works expenditure Financed from Ordinary Revenues	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	Loss—Amount spent from the Depreciation Re- serve Fund.	Net amount transferred to the Depreciation Reserve Fund.	Renewals and Re.l.c.o. ments from the Depre- ciation 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 Replacement from the Special Reserve Fund	Establishment	Tools and Plant	Surplus	Cost of Power creditable to bulk Supply	Leave and other Estab- lishment 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.
Government of Madras																	
I—Hydro-Electric Schemes																	
Pykara Hydro-Electric Project.	16,372	15,90,251	9,81,689	50,546	9,31,043	50,646	3,92,676	9,582	3,83,094	9,582	7,05,698	-123	4,19,994	..	..	..	41,26,657
Mettur Hydro-Electric Project	16,724	17,20,697	8,10,692	7,112	6,03,500	7,192	3,24,277	23,021	3,01,196	23,021	5,25,226	65,802	7,75,595	..	..	..	42,38,813
Pannasam Hydro-Thermal Project.	4,282	7,32,407	4,65,110	..	4,65,110	..	1,86,044	..	1,86,044	..	3,90,339	-8,642	7,76,026	..	..	..	25,45,066
Kudgel Hydro-Electric Scheme.	..	15,498	..	..	..	..	..	..	..	..	9,097	61	..	..	..	..	24,615
Total—Hydro-Electric Schemes.	37,378	49,58,833	22,57,491	57,538	21,99,653	57,838	9,02,997	32,663	8,70,334	32,663	16,30,353	57,104	19,90,916	..	..	..	1,49,35,091
II—Thermo-Electric Schemes																	
Vizagapatam Thermal Scheme	116	6,07,691	1,05,100	..	1,05,100	..	42,000	..	42,000	..	1,19,057	-5,179	..	..	..	..	8,68,785
Bozwada Thermal Scheme	17,957	11,62,891	28,000	..	28,000	..	..	..	..	..	1,05,432	-7,225	4,59,471	..	..	..	17,65,526
Cocanada Thermal Scheme	255	3,03,153	..	..	..	..	..	..	..	..	20,521	-1,604	..	..	..	..	3,22,263
Kurnool Thermal Scheme	161	93,311	..	..	..	..	..	..	..	..	17,148	926	..	..	..	..	1,11,576
Anantapur Thermal Scheme	..	35,550	..	..	..	..	..	..	..	..	13,301	1,070	..	..	..	..	49,921
Madras Thermal Scheme	2,115	60,78,794	11,18,327	45,730	10,72,597	45,730	1,67,459	..	1,67,459	..	6,23,326	-29,871	-1,30,719	..	..	..	77,29,425
Rajamundry Thermal Scheme.	..	49,972	..	..	..	..	..	..	..	..	-9,571	-2,670	..	..	..	..	37,741
Cuddapah Thermal Scheme.	..	1,03,364	..	..	..	..	..	..	..	..	19,792	-104	..	..	..	..	1,23,052
Ceded Districts Scheme	..	48,438	..	..	..	..	..	..	..	..	21,559	6,065	..	..	..	..	76,072
Total II—Thermo-Electric Schemes	20,604	83,83,304	12,51,427	45,730	12,05,697	45,730	2,09,459	..	2,09,459	..	9,30,629	-38,712	3,27,702	..	..	..	1,10,84,363
Total—Government of Madras.	57,982	1,24,42,157	35,08,918	1,03,568	34,05,350	1,03,568	11,12,456	32,663	10,79,793	32,663	25,60,982	18,392	23,18,667	..	..	..	2,20,10,464(a)
Government of Bombay																	
I—Hydro-Electric Schemes																	
Hydro-Electric Scheme at Bhutgar.	..	16,511	..	..	..	..	..	..	..	..	2,889	247	..	..	83	..	19,730
II—Thermo Electric Scheme																	
Hubi Electricity Under- taking.	..	1,14,557	..	..	..	..	..	..	..	..	6,147	..	..	..	..	..	1,20,704
Other Electricity Schemes	..	3,08,889	..	..	..	..	..	..	..	..	65,287	..	..	..	..	..	3,74,176
Total II—Thermo-Electric Schemes.	..	4,23,446	..	..	..	..	..	..	..	..	71,434	..	..	..	..	..	4,94,880
Total—Government of Bombay	..	4,39,957	..	..	..	..	..	..	..	..	74,323	247	..	..	83	..	5,14,610 (b)
Government of Uttar Pradesh																	
II—Thermal-Electric Schemes																	
Kanpur Electricity Supply Administration.	..	64,37,479	10,50,000	2,00,151	8,49,849	2,00,151	..	..	..	..	11,53,244	1,24,793	-4,38,778	..	..	..	83,26,787
Azimgarh Electricity Supply Administration	5,078	25,372	..	..	..	..	..	..	..	..	7,133	631	785	..	..	..	38,990
Total—Government of Uttar Pradesh.	5,078	64,62,851	10,50,000	2,00,151	8,49,849	2,00,151	..	..	..	..	11,60,377	1,25,424	-4,37,993	..	..	..	83,65,776

Government of Punjab																	
<i>I - Hydro-Electric Schemes</i>																	
Uhl River Scheme—																	
Production	1,802	98,809	2,58,860	2,34,737	-20,387	2,84,737	..	..	..	..	6,70,197	4,279	..	..	..	..	10,30,827
Transmission	3,637	51,309	2,99,400	2,372	2,96,028	2,372	..	..	..	..	1,02,198	6,094	..	..	..	..	4,62,638
Bulk Supply	..	4,024	20,530	..	20,530	..	..	..	..	..	7,128	351	..	..	..	..	32,068
Distribution	-1,444	55,788	2,73,220	..	2,73,220	..	..	..	..	..	6,33,897	2,975	..	..	..	..	8,64,436
Total—Uhl River Project	3,995	2,07,061	8,51,600	2,88,109	5,63,391	2,88,109	..	..	..	..	13,13,415	13,699	..	..	..	..	23,89,669
<i>II. Thermo Electric Schemes</i>																	
Gurgaon Electric Supply Scheme.	76	165	6,700	..	6,700	..	..	..	..	..	16,103	2	..	12,862	..	..	35,898
Moga Electric Supply Scheme.	53	89,729	9,300	..	9,300	..	..	..	..	..	38,113	880	..	..	..	..	1,38,075
Abbar Electric Supply Scheme.	233	79,219	14,200	..	14,200	..	..	..	..	..	33,859	778	..	..	..	..	1,28,280
Karnal Electric Supply Scheme.	105	78,299	11,000	..	11,000	..	..	..	..	..	30,897	768	..	..	..	..	1,21,000
Fazilka Electric Supply Scheme.	23	27,682	6,400	..	6,400	..	..	..	..	..	20,732	271	..	..	..	..	55,168
Electrification of Refugee Township at Panchpat.	..	6,408	..	..	..	..	..	..	..	..	3,821	280	..	..	..	..	10,569
Electrification of Refugee Township, Sonapat.	..	..	..	..	..	..	..	..	..	..	762	..	..	914	..	..	1,660
Total	490	2,81,563	47,600	..	47,600	..	..	..	..	..	1,44,277	2,979	..	13,766	..	..	4,90,664
Total—Government of Punjab.	4,485	4,88,613	8,99,100	2,88,109	6,10,991	2,88,109	..	..	..	..	14,67,692	16,678	..	13,766	..	..	28,50,334 (d)
Government of Bihar																	
<i>II—Thermo-Electric Schemes</i>																	
Dehri Sasaram Electrification Scheme.	2,884	1,35,465	..	..	..	..	..	..	..	..	33,006	8,717	4,952	..	..	..	1,85,024
Dehri Sasaram Lift Irrigation Scheme.	..	1,27,683	..	..	..	..	..	..	..	..	58,473	3,462	..	..	..	..	1,89,698
Gaya Electric Supply Scheme.	..	1,33,808	..	..	..	..	..	..	..	..	33,249	6,041	-17,478	..	..	..	1,55,620
Total Government of Bihar	2,884	3,96,956	..	..	..	..	..	..	..	..	1,24,708	18,220	-12,526	..	..	..	5,30,242 (e)
Government of Madhya Pradesh																	
<i>II—Thermo-Electric Schemes</i>																	
Raipur Power House	..	2,12,461	..	..	..	..	..	..	..	..	22,009	858	30,589	..	..	..	2,65,917
Anraoti Power House	..	2,85,783	..	..	..	..	..	..	..	..	1,907	1,235	-7,324	..	..	..	2,01,601
Total—Government of Madhya Pradesh	..	4,98,244	..	..	..	..	..	..	..	..	23,916	2,093	23,265	..	..	..	5,27,518 (f)
Government of Orissa																	
<i>II—Thermo-Electric schemes</i>																	
Cuttack Thermal Scheme	..	2,45,775	..	..	..	..	..	..	..	..	1,15,930	31,305	59,390	..	..	..	4,52,400 (g)
Grand Total	70,429	2,09,54,553	54,53,018	5,91,823	48,66,190	5,91,828	11,12,458	32,663	10,79,793	32,663	55,17,828	2,12,359	19,080	13,766	83	..	3,52,90,294

I. and II.—Electricity Schemes.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Charged	..	..	..	..	..	..	..
Voted	2,20,19,454	5,14,610	83,95,736	28,80,334	5,30,242	5,27,518	4,52,400

No. 76.—ACCOUNT of OTHER REVENUE EXPENDITURE connected with ELECTRICITY SCHEMES for the year ended 31st March 1950.

	Government of Madras	Government of Bombay	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment charges	—2,95,465	4,090	—620	16,483	7,72,783	43,413	50,660	5,91,344
Post War Development (Works) . . . . .	..	..	..	..	..	..	99,795	99,795
Miscellaneous expenditure (including surveys)	2,50,257	32,189	36	..	7,48,717	..	11,881	10,43,089
<i>Deduct</i> —Amount transferred to '19-Construction of Irrigation etc. works' . . . . .	..	..	..	16,483	..	..	..	16,483
Charges in England—								
<i>High Commissioner—</i>								
Leave salaries and deputation pay	10,984	5,704	..	..	..	..	..	16,688
Sterling Overseas Pay . . . . .	..	186	..	..	2,133	..	..	2,319
Stores for India	366	..	..	..	..	..	..	366
Other Charges . . . . .	..	..	..	..	4	..	2,004	2,008
Cost of Publications	11	..	..	..	..	..	..	11
<i>Deduct</i> —Cost on account of Establishment debited to the head "81-A" . . . . .	..	5,440	..	..	..	..	..	5,440
Total	—33,847	36,729	—584	..	15,23,637	43,413	1,64,340	17,33,688
Charged . . . . .	..	..	..	..	..	..	..	..
Voted	—33,847	36,729	—584	..	15,23,637	43,413	1,64,340	17,33,688

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1949-50.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establish-ment charges in England	<i>Deduct</i> —Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Madras								
I—HYDRO-ELECTRIC SCHEMES								
A—Pykara Hydro-Electric Project								
Pykara Hydro-Electric Scheme	87,173	13,674	1,167	9,19,262	..	20,447	10,00,329	2,02,61,993
Palghat Electric Supply Scheme . . . . .	..	..	..	..	..	..	..	1,21,160
Mokurti Dam . . . . .	..	..	..	..	..	..	..	14,95,150
Supply of Electric Power to Madura . . . . .	..	..	..	..	..	..	..	22,63,415
Additional generating machinery at Pykara . . . . .	..	..	..	..	..	..	..	41,66,156
Distribution of Power in Pykara System	26,22,638	3,13,956	26,163	..	..	..	29,62,757	1,41,95,945
Supply of Electric Power to Periyakulam, Theni and Bodinayakanur . . . . .	..	..	..	..	..	..	..	2,24,429
Supply of Electric Power to Gobichettipalayam and five other villages . . . . .	..	..	..	..	..	..	..	1,94,969
Supply of Power to West Coast	39,813	20,401	7,096	..	..	—802	68,112	53,90,613
Moyar Hydro-Electric Scheme	50,42,018	5,23,219	1,66,325	7,81,032	..	44,936	64,67,678	1,96,15,542
Other minor schemes subsidiary to Pykara Hydro-Electric Project . . . . .	..	1,8,96,702	..	..	..	..	..	72,560
Pykara Plant Extensions III and final Stages	31,05,060	2,03,490	6,38,396	1,35,422	..	9,674	40,72,694	69,53,949
TOTAL A—PYKARA HYDRO-ELECTRIC PROJECT	1,08,96,702	10,74,740	8,39,147	18,35,736	..	74,255	1,45,72,070	7,49,55,901
TOTAL I—HYDRO-ELECTRIC SCHEMES—Carried over	1,08,96,702	10,74,740	8,39,147	18,35,736	..	74,255	1,45,72,070	7,49,55,901

No. 76-A—ACCOUNT OF CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1949-50.—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,08,96,702	10,74,740	8,39,147	18,35,736	..	74,255	1,45,72,070	7,49,55,901
Government of Madras—<i>contd.</i>								
I—HYDRO-ELECTRIC SCHEMES—<i>contd.</i>								
B—Mettur Hydro-Electric Project								
Mettur-Erode-Salem Electric Supply Schemes	..	..	..	..	..	..	..	4,85,821
Erode-Trichinopoly Extensions	42,480	4,331	376	..	..	..	47,187	12,97,613
Mettur Main Scheme	6,37,052	45,281	3,938	9,65,746	..	..	16,52,017	1,92,94,780
Trichinopoly-Negapatam Extensions	32,530	3,616	311	..	..	..	36,457	22,06,873
Extension of Power to Ranipet, Kaveripakkam and Conjeevaram	45,354	437	39	..	..	..	45,830	4,72,192
Supply of Power to Arkonam	33,050	—2,723	—237	..	..	..	30,090	2,71,034
Chingleput, Conjeevaram, Arkonam Extensions	1,11,675	8,278	720	..	..	..	1,20,673	3,16,916
Karur Electric Supply Scheme	..	..	..	..	..	..	..	78,049
Distribution of Power in Mettur System	19,34,696	2,31,533	19,295	..	..	..	21,85,524	1,04,41,529
Supply of Power to Rasipuram	..	..	..	..	..	..	..	72,886
Fourth Generating Unit at Mettur	..	..	..	—3,87,948	..	..	—3,87,948	11,30,116
Supply of Electric Power to Chittoor-Pakala Chandragiri Extensions (a)	41,810	301	26	..	..	..	42,137	2,62,855
Supply of Electric Power to Komarapalayam	..	..	..	..	..	..	..	26,303
Extensions to the Superintending Engineer's office buildings	..	..	..	..	..	..	..	35,376
Madras Mettur Inter-Connection Scheme	10,47,587	64,435	60,752	—1,54,940	..	5,215	10,12,619	55,86,375
Extensions to Kuppam	2,75,368	33,099	2,705	..	..	..	3,11,172	7,74,471
Tanjore-Mayuram-Chidambaram Extensions	11,432	14,510	—8,792	..	..	3,816	13,334	41,083
Kodambakkam-Kadambathur 33 K.V. Extension	42,118	4,431	385	..	..	..	46,934	3,39,573
Extension of Supply from Erode to Trichinopoly and Damapuram	91,973	50,577	—5,692	..	..	759	1,36,099	2,11,711
66/110 K.V. Extensions from Erode to Salem	2,08,286	32,981	20,259	..	..	173	2,61,353	3,25,865
Mettur Workshop Expansion Scheme	3,96,250	42,044	3,655	..	..	..	4,41,949	4,56,469
Gudiyatam Electricity undertaking	3,50,000	..	..	..	..	..	3,50,000	3,50,000
Extension of Supply to Kundalampatti in Veerakandi Firka	1,81,236	20,646	1,795	..	..	..	2,03,677	2,03,677
TOTAL B—METTUR HYDRO-ELECTRIC PROJECT	54,82,897	5,53,777	99,535	4,22,858	..	9,963	65,49,104	4,16,90,987
Carried over	1,63,79,599	16,28,517	9,38,682	22,58,594	..	84,218	2,11,21,174	11,96,36,868

(a) Same as "Supply of Electric Power to Pakala and Tirupati" in 1948-49.

I. and II—Electricity Schemes.

76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1949-50—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establish-ment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	1,63,79,599	16,28,517	9,38,682	22,58,594	..	84,218	2,11,21,174	11,96,36,868
GOVERNMENT OF MADRAS—<i>contd.</i>								
I—HYDRO-ELECTRIC SCHEMES—<i>contd.</i>								
C—Papanasam Hydro-Thermal Project								
Papanasam Hydro-Thermal Scheme	2,18,684	25,149	2,187	9,46,698	..	..	11,92,718	1,39,03,680
Distribution of Power in the Papanasam Scheme	7,97,994	95,759	7,980	..	..	..	9,01,733	31,21,444
Supply of Power to Travancore State	84,504	9,718	845	..	..	..	95,067	7,58,353
Supply of Electric Power to Madura	8,261	950	83	..	..	..	9,294	9,70,950
Virudunagar Rajapalayam Extensions	..	..	..	..	..	..	..	9,04,234
Supply of power to Koilpatti	..	..	..	..	..	..	..	5,15,175
Supply of Power to Ramanathapuram district	..	..	..	..	..	..	..	4,12,693
Madurai Koilpatti second circuit line	57,229	6,582	572	..	..	..	64,383	14,56,555
Papanasam Plant Extensions Second Stage	9,79,344	1,21,545	235	9,11,391	..	15,842	19,96,673	85,62,332
Madurai Thermal Scheme	10,33,277	70,123	6,810	-75,547	..	14,403	10,20,260	40,62,638
66 K.V. Line from Madura, to Thirumangalam Rajapalayam and Tenkasi	13,103	19,330	2,703	..	..	..	35,136	86,960
Papanasam-Kayattar 66 K.V. Line	3,26,479	18,561	21,332	..	..	..	3,66,372	4,64,184
Supply to Agricultural and Industrial purposes at Chinnamaniyachi and eight other villages	1,43,513	17,221	1,435	..	..	..	1,62,169	1,84,331
Supply of power to Sankaranagar	63,817	7,558	638	..	..	..	72,113	72,748
Supply of power to Sholavandan	41,662	4,999	417	..	..	..	47,078	1,77,371
Construction of quarters at Kayattar and other places	22	2	..	..	..	..	24	24
Supply of power to Venkatasamudram	1,14,733	13,768	1,147	..	..	..	1,29,648	1,29,648
Taking over of Neikuppai Electrical undertakings	93,349	..	..	..	..	..	93,349	93,349
Taking over of Okkur Electrical undertakings	3,89,206	..	..	..	..	..	3,89,206	3,89,206
Supply of power to Malli Firka	22,845	..	..	..	..	..	22,845	22,845
Extension of Supply to Kadayanallur	5,749	..	..	..	..	..	5,749	5,749
Madurai-Sivaganga Line	4,981	190	..	..	..	..	5,171	5,171
Total, Papanasam Hydro-Thermal Scheme	43,98,752	4,11,555	46,334	17,82,542	..	30,245	66,08,988	3,62,99,640
D—Mach Kund Hydro-Electric Scheme								
Machkund Hydro-Electric Scheme	44,60,308	7,93,945	17,64,977	53,30,521	..	34,12,033	89,37,718	1,32,02,576
E—Bellary Scheme								
Bellary Scheme	9,060	879	91	..	..	..	10,030	10,030
F—Ceded Districts Scheme								
Ceded District Main Scheme Power	20,70,831	1,76,820	18,286	-14,104	..	1,277	22,50,556	47,14,229
Distribution of Power in Ceded District	41,524	1,529	138	..	..	..	43,191	43,191
Extension of Supply to Guntakal	33	4	..	..	..	..	37	37
11/33 K.V. Line from Bellary to Rayadrug	2,284	85	596	..	..	..	2,965	2,965
Total Ceded Districts Scheme	21,14,672	1,78,438	19,020	-14,104	..	1,277	22,96,749	47,60,422
G—Kollegal Hydro Electric Scheme								
Kollegal Hydro-Electric Scheme	95,383	1,200	99	..	..	..	96,682	1,83,861
H—Hindupur Distribution Scheme								
Hindupur Distribution Scheme	73,728	9,919	18,750	..	..	94	1,02,303	1,78,612
Total Hydro-Electric Scheme	2,75,31,502	30,24,453	27,88,003	93,57,553	..	35,27,867	3,91,73,644	17,42,72,009
TOTAL—HYDRO-ELECTRIC SCHEME—Carried over	2,75,31,502	30,24,453	27,88,003	93,57,553	..	35,27,867	3,91,73,644	17,42,72,009

No. 76-A—ACCOUNT OF CAPITAL OUTLAY ON ELECTRIC SCHEMES during and to end of the year 1949-50—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establish-ment charges in England	Deduct—Receipts and Re-coveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—HYDRO-ELECTRIC SCHEME—Brought forward	2,75,31,502	30,24,453	27,88,003	93,57,553	..	35,27,867	3,91,73,644	17,42,72,009
GOVERNMENT OF MADRAS—contd.								
II—THERMO-ELECTRIC SCHEMES								
A—Vizagapatam Thermal Station								
Vizagapatam Thermal Station	78,643	3,156	286	..	..	..	82,085	18,73,104
Supply of Electric Power to Bobbili . . . . .	..	..	..	..	..	..	..	1,02,117
Distribution of Electric power in Vizianagaram . . . . .	..	..	..	..	..	..	..	1,53,858
Distribution of power in the Vizagapatam Thermal Area	1,81,781	21,893	1,818	..	..	..	2,05,492	7,94,318
Third Generating Set at Vizagapatam . . . . .	..	..	..	..	..	..	..	3,56,974
Fourth Generating Set at Vizagapatam . . . . .	..	..	..	..	..	..	..	28,109
600 K.W. Diesel Set at Vizagapatam	6,88,130	51,670	7,381	..	..	..	7,47,181	7,47,181
Vizagapatam Power House Extension	6,41,519	31,718	1,237	..	..	..	6,74,474	18,57,501
TOTAL A—VIZAGAPATAM THERMAL STATION	15,90,973	1,08,437	10,722	..	..	..	17,09,232	59,13,157
B—Bezwada Thermal Station								
Bezwada Thermal Station	86,633	6,054	865	6,54,520	..	..	7,48,072	51,70,943
Extension to Tinali . . . . .	..	..	..	..	..	..	..	2,00,998
Distribution of Power in the Bezwada Thermal Area	1,73,890	42,863	1,734	..	..	..	2,18,487	14,00,386
Third Generating Set at Bezwada	—8,790	—396	4	..	..	..	—9,182	9,18,346
500 K.W. Sets at Bezwada	5,45,667	40,509	5,365	..	..	..	5,91,541	5,91,541
Gudiwada Pamaravuyur Extensions	75,522	20,562	755	..	..	..	96,839	1,75,284
Extension of Supply to Dendalur Firka	35	5	..	..	..	..	40	40
Total Bezwada Thermal Scheme	8,72,957	1,09,597	8,723	6,54,520	..	..	16,45,797	84,57,536
C—Cocanada Thermal Station								
Cocanada Thermal Station	3,08,277	5,198	433	..	..	..	3,13,908	9,53,821
Distribution of power in Cocanada Area	59,522	9,917	846	..	..	..	70,285	3,41,732
Additional Set at Cocanada	50,154	19,924	2,900	..	..	..	72,978	72,978
Total Cocanada Thermal Station	4,17,953	35,039	4,179	..	..	..	4,57,171	13,68,531
D—Kurnool Thermal Scheme								
Kurnool Thermal Station	21,616	1,206	191	..	..	..	23,013	1,57,527
Distribution of power in Kurnool	8,154	1,070	82	..	..	..	9,306	41,523
Installation of 267 K.W. Sets	1,23,605	8,959	1,261	..	..	..	1,33,825	1,33,825
Total Kurnool Scheme	1,53,375	11,235	1,534	..	..	..	1,66,144	3,32,875
E—Madras Thermal Scheme								
Madras Thermal Station (a)	—5,29,119	16,220	..	15,47,563	..	..	10,34,664	1,56,31,746
Distribution of power in Madras Thermal Area	29,41,610	3,38,285	30,240	..	..	..	33,10,135	33,10,135
Madras Power Station Extensions	39,18,593	3,56,976	16,830	—1,97,772	..	..	40,94,627	1,11,54,995
Total Madras Thermal Scheme	63,31,084	7,11,481	47,070	13,49,791	..	..	84,39,426	3,00,96,876
F—Anantapur Thermal Station								
Main Scheme	10,344	729	93	..	..	..	11,166	11,166
Distribution of Power in Anantapur Thermal Area	3,671	435	47	..	..	..	4,153	4,153
Total Anantapur Scheme	14,015	1,164	140	..	..	..	15,319	15,319
TOTAL—THERMO-ELECTRIC SCHEME—Carried over	93,79,457	9,76,953	72,368	20,04,311	..	..	1,24,33,089	4,61,84,294
TOTAL—HYDRO-ELECTRIC SCHEME—Carried over	2,75,31,502	30,24,453	27,88,003	93,57,553	..	35,27,867	3,91,73,644	17,42,72,009

(a) Same as "Purchase of Madras Electricity Supply Corporation" in 1948-49.

No. 76-A.—ACCOUNT OF CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1949-50.—*cont'd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Madras—<i>concl'd.</i>								
TOTAL—HYDRO-ELECTRIC SCHEME—Brought forward	2,75,31,502	30,24,453	27,88,003	93,57,553	..	35,27,867	3,91,73,644	17,42,72,009
TOTAL—II—THERMO-ELECTRIC SCHEMES—Brought forward	93,79,457	9,76,953	72,368	20,04,311	..	..	1,24,33,089	4,61,84,294
<i>G—Rajahmundry Scheme</i>								
Rajahmundry Scheme	3,96,712	34,883	3,966	..	..	..	4,35,561	4,35,561
<i>H—Vijayawada Rajahmundry Samalkot Extensions</i>								
Vijayawada Rajahmundry Samalkot Extensions	33,43,144	2,32,596	—29,154	1,841	..	2,677	35,45,750	1,07,95,303
<i>I—Nellore Thermal Scheme</i>								
Nellore Thermal Scheme	5,53,978	68,970	75,002	41	..	5,865	6,92,126	34,98,542
<i>J—Ongole Scheme</i>								
Ongole Scheme	32	3	..	..	..	..	35	35
<i>K—Tadpatri Scheme</i>								
Tadpatri Scheme	2,115	148	21	..	..	..	2,284	2,284
<i>L—Nandyal Scheme</i>								
Nandyal Scheme	2,052	3,604	21	..	..	..	5,677	5,677
<i>M—West Godavari District Electrification Scheme</i>								
West Godavari District Electrification Scheme	53,236	13,896	668	..	..	..	67,800	2,66,489
<i>N—Cuddapah Scheme</i>								
Cuddapah Scheme	25,133	3,607	404	..	..	..	29,144	4,01,466
TOTAL II THERMO-ELECTRIC SCHEME	1,37,55,856	13,24,660	1,23,296	20,06,193	..	8,542	1,72,11,466	6,15,89,651
GRAND TOTAL	4,12,87,361	43,59,113	29,11,299	1,13,63,746	..	35,36,409	(a)5,63,85,110	23,58,61,660
<i>Deduct—Outlay Financed from Ordinary Revenues</i>								91,56,660
Net Outlay outside the Revenue Account							5,63,85,110	22,67,05,000
GOVERNMENT OF BOMBAY								
<i>I—HYDRO-ELECTRIC SCHEMES</i>								
Hydro-Electric Scheme at Bhatgar . . . . .	..	..	..	..	..	..	..	(g)3,99,301
Post War Reconstruction and Development Programme—Electric Grid Schemes	23,83,895	3,29,144	28,013	64,087	1,957	6,378	28,00,718	34,25,767
Total	23,83,895	3,29,144	28,013	64,087	1,957	6,378	28,00,718	35,25,068
<i>II—THERMO-ELECTRIC SCHEME</i>								
Hubli Electricity Undertaking	1,58,955	8,044	..	..	..	..	1,66,999	8,55,530
Electric Grid Scheme	2,03,463	11,273	840	..	230	..	2,15,856	(f)2,15,856
Post War Reconstruction and Development Programme—Electric Grid Schemes	69,46,376	9,49,559	..	8,13,116	4,117	6,803	87,06,356	1,15,55,697
Total Thermo Electric Schemes	73,08,794	9,68,867	840	8,13,116	4,397	6,803	90,89,211	1,50,27,053
GRAND TOTAL	96,92,689	12,98,011	28,853	8,77,203	6,354	13,181	1,18,89,929	1,94,52,121
<i>Deduct—Outlay financed from ordinary Revenues</i>								(b) 2,15,856
Net outlay outside the Revenue Account							(c)1,16,74,073	(e)1,88,36,964
GOVERNMENT OF UTTAR PRADESH								
<i>II—THERMO-ELECTRIC SCHEMES</i>								
Kanpur Electricity Supply Administration	32,98,732	2,34,839	56,476	14,46,011	..	4,08,377	46,27,681	2,85,30,949
Azamgarh Electricity Supply Administration	10,581	2,104	215	..	..	..	12,900	1,48,046
Total	33,09,313	2,36,943	56,691	14,46,011	..	4,08,377	46,40,581	2,86,78,995
<i>Deduct—Outlay financed from Ordinary Revenues</i>								..
Net Outlay outside the Revenue Account							(d)43,40,581	2,86,78,995
	(a)	(b)	(c)	(d)				
Charged	5,63,85,110	2,15,856	1,16,74,073	46,40,581				
Voted								
(e) Includes unit corrections since made.								

(f) Includes an expenditure of Rs. 1,844/- and Rs. 9,915/- pertaining to Bhatgar Hydro-Electric Scheme and Vijapur Power House respectively erroneously shown under this Scheme during this year.

(g) See footnote (f) above.

No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1949-50—contd.

	Expenditure during the year								Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Punjab									
I—HYDRO-ELECTRIC SCHEMES									
<i>Uhl River Scheme</i>									
Production	1,731	431	20	..	..	..	1,467	715	3,00,88,366
Transmission	2,21,601	55,190	1,864	6,64,692	..	..	542	9,42,805	1,96,62,567
Bulk Supply	12,932	3,221	289	..	..	..	..	16,442	8,10,998
Distribution	11,66,548	2,90,511	37,196	..	..	..	16,459	14,77,796	94,06,921
Total—Uhl River Scheme	14,02,812	3,49,353	39,309	6,64,692	..	..	18,463	24,37,758	5,99,68,852
<i>Nangal Power Project</i>									
Transmission	10,00,572	5,12,937	78,375	1,69,76,234	..	..	12,599	1,85,55,519	2,26,52,888
Production	2,20,68,791	13,12,872	1,06,099	13,92,154	1,460	4	57,768	2,48,23,612	4,47,63,096
Total Nangal Power Project	2,30,69,363	18,25,809	1,84,474	1,83,68,388	1,460	4	70,367	4,33,79,131	6,74,15,984
Total—Hydro-Electric Scheme	2,44,72,175	21,75,162	2,23,843	1,90,33,080	1,460	4	88,835	4,58,16,889	12,73,84,836
II—Thermo Electric Schemes									
Gurgaon Electric Supply Scheme	1,79,756	26,374	2,007	—16,358	..	..	..	1,91,779	3,13,368
Moga Electric Supply Scheme	1,77,551	16,413	1,740	—61,719	..	..	169	1,33,817	2,16,170
Abohar Electric Supply Scheme	3,02,429	27,957	2,963	49,271	..	..	..	3,82,620	4,64,077
Karnal Electric Supply Scheme	2,10,019	19,414	2,058	1,52,755	..	..	19	3,84,236	4,61,682
Fazilka Electric Supply Scheme	2,24,839	20,783	2,204	—23,253	..	..	5	2,24,568	2,24,568
Tubewell Electrification Scheme for Grow More Food Campaign Panipat	4,62,675	80,116	15,328	4,42,967	1	..	2,446	9,98,641	30,23,099
Ferozepore Electric Supply Scheme	—10,08,192	—13,657	—1,641	19,612	—7	..	600	—10,04,485	8,13,672
Palwal Electric Supply Scheme	26,896	6,696	371	..	..	..	..	33,963	33,972
Bahadurgarh Electric Supply Scheme	2,08,764	47,196	9,497	..	..	..	..	2,65,457	2,65,457
Jagadhri Electric Supply Scheme	11,76,122	77,437	14,464	..	6	..	..	12,68,029	12,68,029
Electrification of Refugee Township Hoshiarpur.	34,327	8,549	472	..	..	..	..	43,348	43,348
Electrification of Refugee Township, Gurgaon.	37,200	7,515	467	..	..	..	..	45,182	45,182
Electrification of Refugee Township, Panipat.	1,01,766	21,731	2,382	..	..	..	..	1,25,879	1,25,879
Electrification of Refugee Township, Karnal.	63,359	14,333	834	..	..	..	..	78,526	78,526
Electrification of Refugee Township, Sonapat	34,461	7,647	451	..	..	..	..	42,559	42,559
TOTAL—THERMO-ELECTRIC SCHEME	22,31,972	3,68,504	53,597	5,63,276	..	..	3,239	32,14,119	74,19,608
GRAND TOTAL	2,67,04,147	25,43,666	2,77,440	1,95,96,356	1,460	4	92,065	4,90,31,008	13,48,04,444
<i>Deduct—Outlay financed from Ordinary Revenue</i>								*5,47,414 (b)	5,98,596
Net Outlay outside the Revenue Account.								4,84,83,594 (c)	13,42,05,548 (d)

* Represents expenditure on 'Displaced Persons' adjusted under head of account other than '53—Capital outlay on Electricity Schemes within the Revenue Account'.

(a) Excludes the figures for the period from the 1st April, 1947 to the 14th August, 1947.

(b) Charged 5,47,414

(c)

4,84,83,594

(d) Includes correction (Rs.—2) since made I. and II. —Electricity Schemes.

No. 76-A.—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1949-1950—*contd.*

	Expenditure during the year.							Expenditure to end of the year.
	Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other Establishment charges in England.	Deduct—Receipts and Recoveries on Capital Account.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Bihar								
<i>II—Thermo-Electric Schemes.</i>								
Dehri-Sasaram Electrification Scheme	5,873	1,710	..	..	..	..	7,583	4,07,270
Dehri-Sasaram Lift Irrigation Scheme	20,348	5,953	..	..	..	..	26,301	5,96,375
Dehri-Sasaram Lift Irrigation Extension Scheme.	89,496	26,169	..	..	..	..	1,15,665	7,58,182
Transmission Line for the Bihar Grid System . . . . .	..	..	..	..	..	..	..	1,18,597
Gaya Electric Supply Scheme	6,19,468	..	..	..	..	..	6,19,468	6,19,468
Hazaribagh Electric Supply Scheme	88,641	..	..	..	..	..	88,641	88,641
Giridih Electric Supply Scheme	30,992	..	..	..	..	..	30,992	30,992
Kodarma Electric Supply Scheme	30,428	..	..	..	..	..	30,428	30,428
Total—Thermo Electric Schemes	8,85,246	33,832	..	..	..	..	9,19,078	26,49,953
<i>Deduct—Outlay Financed from ordinary Revenues</i>							(a) 1,49,549	18,80,424
Net Outlay outside the Revenue Account							(b) 7,69,529	7,69,529
Government of Madhya Pradesh								
<i>II—Thermo-Electric Schemes</i>								
Central Thermal Station at Nagpur	1,16,84,219	2,39,432	86,195	—1,27,565	..	33,327	1,18,43,954	3,34,20,691
Pench Valley Electrification Scheme	16,44,052	15,952	4,930	..	..	..	16,64,934	38,47,286
Jabalpur and Katni system	4,50,510	5,572	58,631	..	..	..	5,14,713	5,44,143
Raipur Power Station	29,36,762	64,893	31,414	1,49,299	..	326	31,81,542	43,69,848
Power Supply to Aluminium Industry at Korba	64,53,864	10,437	16,529	—49,46,373	..	2	15,34,455	52,07,439
Power Supply to the Paper Mills at Chandni	1,04,66,349	18,214	43,347	—77,42,604	..	328	27,84,978	91,36,132
Pachmarhi Electrification Scheme	1,30,883	..	..	..	..	..	1,30,883	1,30,883
Gandia Electrification Scheme	50	..	..	..	..	..	50	50
Total	3,37,66,689	3,54,500	2,41,046	—1,26,67,243	..	39,433	2,16,55,509	5,66,56,463
<i>Deduct—Outlay Financed from Ordinary Revenues . . . . .</i>							..	..
Net Outlay Outside the Revenue Account							(c) 2,16,55,509	5,66,56,463

	(a)	(b)	(c)
Charged . . . . .	..	..	..
Voted	1,49,549	7,69,529	2,16,55,509

No. 76-A.—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1949-50—concl'd.

	Expenditure during the year.								Expenditure to end of the year.
	Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other Establishment charges in England.	Loss or gain by exchange.	Deduct—Receipts and Recoveries on Capital Account.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Orissa									
<i>I—Hydro Electric Schemes—</i>									
Mach Kund (Duduma) Hydro-Electric Scheme	11,51,947	1,89,581	6,76,560	9,21,738	..	..	5,017	20,34,809	42,46,635
Duduma Transmission Scheme	10,522	36,552	31,805	43,451	..	..	165	1,22,165	1,71,820
<i>II—Thermo Electric Schemes—</i>									
Cuttack Thermo-Electric Scheme	18,44,232	26,016	39,939	1,17,600	..	..	2,05,430	18,22,357	30,56,307
Town Electrification Scheme	21,731	..	..	..	..	..	..	21,731	21,731
Total	30,28,432	2,52,149	7,48,304	10,82,789	..	..	2,10,612	49,01,062	74,96,493
<i>Deduct—Amount financed from ordinary Revenues</i>								(a) 1,02,761	17,98,192
<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues</i>								(b) 17,98,192	17,98,192
Net Outlay outside the Revenue Account								(c) 65,96,493	74,96,493
Total Capital Outlay on Electricity Schemes								14,94,22,277	48,56,00,129
<i>Deduct—Outlay financed from Ordinary Revenues</i>								(d) 10,15,580	(d) 1,40,49,329
<i>Add Repayment of Capital Expenditure financed from ordinary Revenues</i>								17,98,192	17,98,192
Total Net Outlay outside the Revenue Account								15,02,04,889	47,33,48,992

	(a)	(b)	(c)
Charged . . . . .	..	..	..
Voted	1,02,761	17,98,192	65,96,493

(d) Includes Rs. 5,47,414 being expenditure on Displaced persons adjusted under head of account other than '53—Capital outlay on Electricity Schemes within the Revenue Account'.]

Sections J. and JJ.—Miscellaneous.

Receipts { Revenue Rs. 15,62,81,933
Capital Rs. 2,61,73,436

Expenditure { Within the Revenue Account, Rs. 81,38,07,610
Outside the Revenue Account, Rs. —5,75,56,285

Major Head	No. of Account	Detail of Account	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Famine—					
A—Famine Relief	78	Expenditure	271	..	1,78,84,124
B—Transfers from Famine Relief Fund to	5 & 6	Receipts and Expenditure	23 & 29	4,42,752	6,75,000
Territorial & Political Pensions	78-A	Expenditure	272	..	41,24,160
Superannuation Allowances and Pensions	79	Receipts	274	45,58,264	..
" " "	79 A	Expenditure	277	..	10,67,88,372
Stationery and Printing	80	Receipts	280	1,48,17,798	..
" "	80-A	Expenditure	281	..	6,68,79,740
Miscellaneous	81	Receipts	283	13,02,77,407	..
"	81-A	Expenditure	285	..	61,50,29,855
Road Transport Schemes	81-B	Receipts	287	61,85,682	..
		Total		15,62,81,933	81,13,81,251
Sale proceeds of American and Lease-Lend Surpluses	81-D	Receipts	288	2,61,73,436	..
		Total Capital Receipts		2,61,73,436	..
		CAPITAL OUTLAY WITHIN THE REVENUE ACCOUNT			
Payments of Commuted Value of Pensions	79-B	Expenditure	278	..	24,26,359
		Total Expenditure within the Revenue Account . . . . .		..	81,38,07,610
		CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT			
Payments of Commuted Value of Pensions	79-B	Expenditure	278	..	1,40,44,214
Capital Outlay on Sterling Pensions	79-C	Expenditure	279	..	—7,41,79,553
Capital Outlay on Road Transport Schemes	81-C	Expenditure	287	..	2,37,09,359
Other Provincial Works outside the Revenue Account	82	Expenditure	289	..	3,09,82,066
Capital outlay on Rail-Road Co-ordination Scheme	82-A	Expenditure	289	..	..
Bombay Lands Scheme	83	Expenditure	290	..	..
Payments to Retrenched Personnel Provincial Schemes of State Trading	84	Expenditure	291	..	—74,216
	84-A	Expenditure	293	..	—5,20,38,655
		Total Expenditure outside the Revenue Account . . . . .		..	—5,75,56,285

Section J.—Miscellaneous

This Section covers all miscellaneous receipts and expenditure in the 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 373.

Section JJ.—Miscellaneous.

This Section includes the capital major heads:—

“LIV—Sale Proceeds of American and Lease-Lend Surpluses”, “82—Other Provincial Works outside the Revenue Account”, “82-A—Capital Outlay on Rail-Road Co-ordination Scheme,” “82-B—Capital Outlay on Road Transport Schemes”, “83—Payments of Commuted Value of Pensions”, “83-A— Capital Outlay on Sterling Pensions”, “84—Capital Outlay on Bombay Lands Scheme”, “85—Payments to Retrenched Personnel” and “85A—Provincial Schemes of State Trading”.

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 Accounts Nos. 78 and 98.

2. Under the Devolution Rules made under the Government of India Act, 1919, Provincial 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 Provincial Legislature in Madras, Bombay, Bengal, United Provinces, Bihar, Central Provinces and Berar and Orissa. In the Joint Punjab the Famine Relief Fund continued to exist up to 14th August, 1947. According to the decision of the Punjab Partition Committee the balance in this 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 this fund after partition according to its own policy and requirements. The Government of Punjab have not revived the Fund so far. In Assam, the Famine Relief Fund has been established under the Assam Famine Relief and Insurance Act, 1948. There is no Famine Relief Fund in Coorg.

The transactions of the Famine Relief Funds are exhibited in Account No. 98, which shows the balances at credit of the Funds at the end of the year 1949-50.

No. 78.—ACCOUNT OF EXPENDITURE ON FAMINE RELIEF for the year ended 31st March 1950.

	Central Government.	PROVINCIAL GOVERNMENTS.										Total
		Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	Rs.	
Salaries and Establishment	Rs. 18,913	Rs. 16,739	Rs. 3,78,175	Rs. 5,33,463	Rs. 4,802	Rs. 7,346	Rs. ..	Rs. ..	Rs. ..	Rs. 1,242	Rs. 9,60,680	
Relief Works—												
Communications	1,97,594	58,738	..	..	..	..	..	..	..	..	2,56,332
Irrigation Works	34,405	3,762	..	..	..	..	..	..	..	..	38,167
Other Works	138	11,335	16,85,805	..	2,235	..	..	4,000	..	..	17,08,513
Gratuitous Relief	..	6,283	14,42,399	6,17,649	99,645	40,000	6,71,874	3,176	1,44,801	9,596	30,35,423	
Miscellaneous—												
Measures for Protection of cattle	..	—6,521	..	..	..	..	..	..	..	..	—6,521
Other expenditure	..	24,13,096	75,43,568	1,57,236	2,23,883	..	..	..	..	..	1,03,37,753
Rehabilitation Programme	..	..	..	15,92,963	..	..	..	..	..	..	15,92,963
Deduct—Amount transferred from Famine Relief Fund	..	..	..	..	..	..	25,000	..	..	9,216	34,216
Total Expenditure on Famine Relief	2,51,050	25,03,432	1,10,49,947	29,01,311	3,30,565	47,346	6,46,874	3,176	1,48,801	1,622	1,78,84,124	
Charged	..	..	..	..	..	..	..	..	..	..	..
Voted	2,51,050	25,03,432	1,10,49,947	29,01,311	3,30,565	47,346	6,46,874	3,176	1,48,801	1,622	1,78,84,124	

J. and JJ.—Miscellaneous.

54-A--Territorial and Political Pensions

This major head was opened from the year 1917-18 (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 hitherto 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."

3. The minor head 'Privy Purses and allowances of Rulers of Integrated States etc.' opened from the accounts for the year 1949-50, records payments made to ex-Rulers, their relatives and servants.

No. 78-A—Acc.unt of Territorial and Political Pensions for the year ended 31st March 1950.

	Central Government	PROVINCIAL GOVERNMENTS		Total
		Government of Bombay	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.
Territorial & Political Pensions	20,76,194	..	1,36,745	22,12,939
Privy purses & allowances of Rulers of Integrated States and allowances of their relatives and servants	..	10,00,985	8,41,664	18,42,649
Charitable Allowances	2,155	..	2,070	4,234
Charges in England—				
<i>High Commissioner</i>				
Political pensions	62,833	1,505	..	64,338
Total	21,41,182	10,02,490	9,80,488	41,24,160
Charged . . . . .	..	..	4,72,000	
Voted	21,41,182	10,02,490	5,08,488	

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 subscription 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, 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 Fund of the 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 Organization of the Ministry of Industries and Supplies 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 291.

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 Provincial 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.

J. and JJ.—Miscellaneous.

No. 79.—ACCOUNT OF RECEIPTS-IN-AID OF SUPERANNUATION ALLOWANCES AND PENSIONS for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS.										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules	1,01,848	..	..	..	..	..	..	..	..	..	..	1,01,848
Subscriptions under the Superior Services (India) Family Pension (Untransferred) Rules.	7,982	..	..	..	..	..	..	..	..	..	..	7,982
Contributions for Pensions and Gratuities	7,96,783	..	786	5,08,295	1,73,084	76,441	1,44,020	1,94,762	65,010	31,101	27,821	25,24,199
Receipts of the Bengal and Madras Service Family Pension Fund	15,62,919	..	..	..	..	..	..	..	..	..	..	15,62,919
Miscellaneous	82,079	..	..	74,599	..	668	347	..	..	..	..	1,57,713
Receipts in England— <i>Secretary of State.</i>												
Widows' Funds of the Home Establishment of the East India Company; Dividends.	26,251	..	..	..	..	..	..	..	..	..	..	26,251
Subscriptions in aid of the India Office Provident Fund	635	..	..	..	..	..	..	..	..	..	..	635
Subscriptions in aid of Military Funds—Bengal Military Fund	2,454	..	..	..	..	..	..	..	..	..	..	2,454
Miscellaneous	1,06,794	..	820	..	17,368	..	..	1,553	..	931	158	1,27,682
<i>High Commissioner</i>												
Subscriptions in aid of the Indian Civil and Military Funds— Madras Civil Fund	733	..	..	..	..	..	..	..	..	..	..	733
Bengal Civil Fund	344	..	..	..	..	..	..	..	..	..	..	344
Bombay Civil Fund—Provident Branch	347	..	..	..	..	..	..	..	..	..	..	347
Deductions for Marine Pension Fund	160	..	..	..	..	..	..	..	..	..	..	160
Subscriptions and Donations :— Indian Civil Service (Non-European Members) Family Pensions	—386	..	..	..	..	..	..	..	..	..	..	—386
Wage deductions on account of contributions to pensions	460	..	..	..	..	..	..	..	..	..	..	460
Miscellaneous	43,313	..	2,912	23,370	558	8,260	..	6,788	1,170	..	..	86,361
	27,32,716	786	5,08,978	6,06,264	1,91,010	85,379	1,45,287	2,03,103	66,238	32,032	27,979	45,99,702
	17,377	28	2,124	..	1,137	..	12,798	..	7,040	434	..	41,438
<i>Deduct—Refunds</i>												
Total Receipts in aid of Superannuation Allowances and Pensions	27,14,839	708	5,06,854	6,06,264	1,89,873	85,379	1,32,469	2,03,103	59,198	31,598	27,979	45,58,204

No. 79-A.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1950.

	Central Government	PROVINCIAL GOVERNMENTS.										Total
		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	87,35,025	1,33,248	1,52,22,555	86,80,266	1,26,32,295	48,04,947	45,53,603	44,63,189	18,76,894	16,14,767	7,66,68,708	
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	14,85,480	..	11,96,473	..	8,39,374	13,271	..	6,52,111	3,88,211	..	45,74,920	
Compassionate Allowances	91,954	..	1,22,950	27,410	2,52,254	21,940	20,416	22,382	12,337	4,946	6,41,814	
Gratuities	2,55,018	6	60,983	37,213	34,292	29,104	28,246	26,362	18,503	5,055	8,37,254	
Contributions for pensions and gratuities	448	262	..	..	..	..	..	..	..	14,116	14,826
Charitable Allowances	1,304	..	..	..	12,870	..	..	..	..	..	14,174
Allowances and gratuities to political sufferers, their families and institutions	..	..	..	4,79,467	..	..	..	..	..	..	4,79,467
Pensions for distinguished and meritorious services or for political considerations	16,142	..	10,247	3,350	..	..	11,944	..	2,830	..	44,773
Covenanted Civil Service Pensions	13,334	..	1,12,017	..	14,584	..	..	15,000	..	..	2,87,116
Donations to Service Funds	1,92,099	..	32,369	..	..	..	..	..	..	..	2,24,468
Donations to Provident Funds	6,91,256	..	35,858	69,353	1,34,744	33,708	18,766	72,345	9,724	8,482	11,38,113	
Pensions of the Military Fund	1,632	..	..	..	..	..	..	..	..	..	1,632
Pensions of the Military Orphan Fund	3,792	..	..	..	..	..	..	..	..	..	3,792
Pensions of the Medical Retiring Fund	1,731	..	..	..	..	..	..	..	..	..	1,731
Pensions of the Bengal Civil Fund	627	..	..	..	..	..	..	..	..	..	627
Pensions of the Bombay Civil Fund	780	..	..	..	..	..	..	..	..	..	780
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules	1,15,385	..	..	..	..	..	..	..	..	..	1,15,385
Pensions, etc., under the War Risks Compensation Scheme	1,95,135	..	..	..	..	..	..	..	..	..	1,95,135
Special pensions connected with War, 1914	4,306	..	..	..	..	..	..	..	..	..	4,306
Special pensions connected with War, 1939	3,26,797	..	..	..	..	..	..	..	..	..	3,26,797
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules	1,06,388	..	..	..	..	..	..	..	..	..	1,06,388
Post War Reconstruction and Development Programme	..	..	(a) 23,710	..	..	..	..	..	..	..	23,710
Carried over	1,22,38,533	1,33,254	1,68,17,162	92,97,059	1,39,20,413	49,02,870	46,32,975	52,51,399	23,06,499	16,47,626	8,57,05,816	

(a) Represents Government Contribution to the Contributory Provident Fund.

1. and 1.1. — Miscellaneous.

No.-79 B.—ACCOUNT of PAYMENTS of COMMUTED VALUE of PENSIONS during and to end of the year ended 31st March 1950.

273

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—												
Payments in India	(a) 52,36,930	..	8,83,540	5,68,462	11,46,212	6,50,749	4,23,142	3,72,334	1,02,246	2,85,639	25,594	98,94,848
Payments in England— Par Value	1,38,02,853 (b)	16,155	4,74,827	3,20,632	..	2,79,682	1,182	53,328	93,653	58,894	..	1,50,99,205
Loss or gain by exchange	(c) 23,255	..	..	..	..	486	2	..	..	..	..	23,743
Deduct—Capital portion of Equated Payments out of Revenue	(d) 40,66,658	..	..	9,58,141	..	6,76,804	3,214	..	4,09,478	3,32,020	..	64,51,316
Deduct—Amount recovered from other Governments	(e) 14,56,504	..	5,46,631	..	..	93,773	..	..	..	..	..	20,95,908
Deduct—Amount financed from Ordinary Revenues . . . . .	..	16,155	8,12,736	..	11,46,212	..	..	4,25,662	..	..	25,594	24,26,359
Net Expenditure (outside the Revenue Account) during the year	1,35,39,876	..	..	—69,047	..	3,60,340	4,16,112	..	—2,13,580	10,513	..	1,40,44,214
Amount financed from Ordinary Revenues.	{ Charged Voted	{ 16,155	{ .. 8,12,736	{	{ 70,558 10,75,856	{	{	{ .. 4,25,662	{	{	{ .. 25,594	
Net Expenditure outside the Revenue Account.	{ Charged Voted	{ .. 1,35,39,876	{	{ —18,263 —50,784	{	{ —6,57,728 10,18,068	{ 31,719 3,84,393	{	{ .. —2,13,580	{ .. 10,513	{	
Net Expenditure (outside the Revenue Account) to end of the year	6,02,47,389	..	..	—68,14,351	4,73,219	50,19,094	38,51,352	..	84,45,909	27,06,988	..	8,76,58,302
	Rs.		Rs.		Rs.		Rs.		Rs.			Rs.
(a) Civil	28,11,254	(b) Civil	9,14,690	(c) Civil	841	(d) Civil	10,66,393	(e) Civil	4,60,759			
Defence	24,25,676	Defence	1,28,88,163	Defence	22,414	Posts and Telegraphs Defence	4,28,422 25,71,843	Defence	9,95,745			
TOTAL	52,36,930	TOTAL	1,38,02,853	TOTAL	23,255	TOTAL	40,66,658	TOTAL	14,56,504			

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

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 Provincial Governments of India.

The capital amount paid for the purchase of the annuities has been debited to the minor head "Payments to the U.K. Government for the purchase of Annuities," and the Principal portion of the tapering annuities made available by the Government of U.K. from 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 Provincial Governments of the payments made on their behalf.

No. 79-C—CAPITAL OUTLAY ON STERLING PENSIONS during and to end of the year 1949-50.

CENTRAL GOVERNMENT	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Payments to the U.K. Government for the purchase of annuities . . . . .	..	2,24,16,19,547
Deduct—Receipts and Recoveries on Capital Account	7,41,79,053	17,01,79,053
Loss or Gain by Exchange . . . . .	..	—1,66,967
Total (Voted) .	—7,41,79,053	2,07,12,73,537

XLV and 56—Stationery and Printing.

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 the Ministry of Industries and Supplies, 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 Provincial, 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 Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the Provincial 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 Provincial Governments are shown under the receipt major head "XLV—Stationery and Printing". The recoveries from other Governments for the cost of stationery supplied by Provincial 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 Bihar and Orissa, 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. 104 on pages 366-368.

No. 80—ACCOUNT OF RECEIPTS UNDER STATIONERY AND PRINTING FOR THE YEAR ENDED 31st MARCH 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	57,22,822	..	4,42,193	2,50,337	6,759	4,56,042	2,46,115	3,80,928	521	..	62,804	75,58,521
Sale of plain paper used with stamps	5,193	..	..	..	1,78,048	33,027	88,510	1,45,783	2,951	41,320	76,492	5,71,324
Sale of Gazettes and other Government Publications	7,69,148	400	3,04,521	2,85,245	72,280	6,39,367	31,525	29,019	60,787	17,498	23,877	22,33,668
Other Press Receipts	3,53,108	388	26,25,498	4,76,909	2,39,460	8,73,203	36,665	48,638	28,041	61,876	22,086	47,60,882
Miscellaneous . . . . .	..	..	..	..	..	..	..	..	..	..	70	70
Receipts in England—High Commissioner	15,537	14	189	114	474	344	9,862	250	390	176	9	27,359
Deduct—Refunds	68,70,808	802	33,72,401	10,12,605	4,97,021	20,01,983	4,12,877	6,04,618	92,690	1,10,871	1,75,348	1,51,51,824
	3,09,266	..	5,764	1,120	136	14,592	628	660	1,860	..	..	3,34,026
Total Receipts under Stationery and Printing	65,61,542	802	33,66,637	10,11,485	4,06,885	19,87,391	4,12,049	6,03,958	90,850	1,10,871	1,75,348	1,48,17,798

No. 80-A—ACCOUNT OF EXPENDITURE ON STATIONERY AND PRINTING for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—STATIONERY												
Stationery Offices and Stores	55,27,382	..	3,25,313	3,02,278	..	2,41,685	41,651	57,103	..	25,037	25,037	65,20,349
Purchase of Stationery Stores	2,99,03,200	26	49,99,117	48,27,120	..	53,11,380	12,15,337	9,34,498	..	4,50,833	4,50,833	4,76,42,511
Stationery supplied by other Govern- ments	4,276	2,973	..	3	11,08,026	..	560	..	10,09,030	..	..	22,13,566
Discount on plain paper used with stamps	483	..	..	..	8,347	4,682	1,487	6,920	169	4,288	4,288	28,063
Purchase of plain paper used with stamps . . . . .	..	..	..	..	1,11,771	57,491	51,814	68,669	5,176	1,050	1,050	2,99,638
Deduct—Value of stationery supplied to other Governments and paying De- partments	1,43,07,939	..	53,016	14,590	..	..	1,52,665	20,395	..	..	..	1,45,49,104
II.—PRINTING												
Government Presses	73,53,484	..	24,68,762	35,34,563	26,76,892	30,80,840	8,31,766	16,51,331	8,14,736	15,06,000	15,06,000	2,42,36,418
Printing at Private Presses	9,76,577	..	11,72,389	68,788	18,503	3,60,052	4,00,001	..	2,34,144	83,718	83,718	33,51,099
Lithography . . . . .	..	..	..	..	..	..	11,00,000	..	..	..	..	11,00,000
Cost of printing work done by other Governments	2,59,328	9,330	..	66	8,323	..	1,44,235	1,626	..	8,014	8,014	4,23,922
Works . . . . .	..	..	..	..	..	12,736	2,980	..	..	..	..	15,696
Deduct—Cost of printing work done for other Governments and paying De- partments	88,51,368	..	..	66,285	1,864	..	10,963	10,867	..	..	..	89,30,337
Charges in England—												
High Commissioner												
Stationery, Printing and Book-binding for the High Commissioner's Office	1,66,933	..	14,796	..	9,447	..	..	..	..	..	..	1,66,933
Leave salaries and deputation pay	14,189	..	..	..	..	..	..	..	..	..	..	38,432
Government Scholarships . . . . .	..	..	..	11,676	..	..	..	..	..	..	..	11,676
Stores for India	25,20,679	..	6,33,849	4,67,617	8,337	3,13,788	91,643	3,65,652	9,011	..	..	48,10,576
Other charges	313	..	..	..	..	..	..	..	..	..	..	313
Total Expenditure under Stationery and Printing	2,35,60,537	12,329	94,51,211	91,42,235	39,47,791	93,82,954	37,18,316	30,48,737	20,72,266	20,78,940	20,78,940	6,68,79,740
	..	12,329	5,49,101	..	..	..	..	..	..	..	..	..
Charged . . . . .	..	12,329	5,49,101	..	..	..	..	..	..	..	..	..
Voted	2,35,60,537	..	89,02,110	91,42,235	39,47,791	93,82,954	37,18,316	30,48,737	20,72,266	20,78,940	20,78,940	6,68,79,740

(282)

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 accounts concerned) which can not 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, deposit, etc., heads of the Provincial Governments is also brought to account under the minor head "Net gain by exchange on Remittance Transactions" in the Provincial Accounts.

No. 81.—ACCOUNT OF MISCELLANEOUS RECEIPTS for the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions	3,65,903	..	-147	45,938	-184	88	18,10,560	-11	18	17	..	4,11,650
Unclaimed deposits	20,66,448	..	21,78,013	9,11,639	17,67,860	22,82,114	18,10,560	22,96,896	5,70,064	3,61,436	..	1,40,78,482
Sales of land and houses, etc.	178	..	16,578	10,416	..	3,25,348	21,802	3,201	1,89,863	1,969	..	5,69,435
Fees for Government audit	4,92,646	..	60,865	38,178	23,276	3,70,612	2,08,904	44,442	2,877	8,118	6,840	12,66,268
Receipts arising out of the Military Lands Scheme, Bombay	93,087	..	23,16,301	4,97,876	26,643	41,948	7,49,227	59,142	1,69,265	27,877	13,26,227	93,087
Recoveries of Overpayments	9,75,974	..	891	..	..	..	..	..	..	..	..	61,90,971
Collection of payments for services rendered	26,54,688	20,496	3,84,330	1,01,098	1,99,768	77,890	6,57,186	43,984	23,778	2,88,310	65,545	45,17,053
Receipts on account of displaced persons	17,83,324	..	475	29,10,732	83,396	49,81,110	1,03,86,789	60,542	1,09,54,453	107	1,25,396	3,06,86,324
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas	..	..	8,325	..	..	..	..	1,791	..	..	..	10,116
Insurance premia under the War Risks (Goods) Insurance Scheme	1,210	..	..	..	..	..	..	..	..	..	..	1,210
Transfer from war Risks (Factories) Insurance Fund	705	..	..	..	..	..	..	..	..	..	..	705
Other Receipts	2,03,69,286	12,710	98,71,792	1,08,16,403	17,75,674	96,79,862	1,00,94,255	25,19,229	26,64,323	70,51,098	18,06,061	7,60,60,692
Receipts in England—												
Secretary of State	1,001	..	..	..	..	..	..	..	..	..	..	1,001
Miscellaneous Receipts	..	..	..	..	..	..	..	..	..	..	..	..
High Commissioner	22,53,218	..	1,674	..	1,709	5,868	87,826	199	17	..	..	23,09,511
Miscellaneous Receipts	3,03,007	1	16	-832	32	-7	94	33	63	8	5	3,02,420
Loss or gain by exchange	3,13,60,684	34,068	1,43,36,222	1,47,31,446	38,78,084	1,77,64,723	2,34,66,643	50,28,448	1,44,74,811	77,38,730	36,64,036	13,64,79,916
Deduct—Refunds	8,28,745	2,936	4,16,073	3,66,585	35,748	9,64,925	24,33,512	5,02,067	5,60,164	17,927	74,726	62,02,508
Total Miscellaneous Receipts	3,06,31,939	32,052	1,39,22,149	1,43,64,861	38,42,336	1,67,99,798	2,10,33,131	45,26,381	1,39,14,647	77,20,803	35,89,310	13,02,77,407

XLVI-A—Receipts from Road Transport Schemes.

This major head has been opened to record the transactions connected with the Road Transport Schemes of the various Governments run on commercial basis.

The expenditure on these 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 Transport Schemes financed from ordinary Revenues.**82-B—Capital Outlay on Road Transport Schemes outside the Revenue Account.**

These capital major heads exhibit the capital outlay on Road 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 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 Transport Schemes financed from Ordinary Revenues".

No. 81-B.—ACCOUNT of RECEIPTS from ROAD TRANSPORT SCHEMES for the year ended 31st March, 1950.

	Government of Madras	Government of Bombay	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.
Gross Receipts:—				
Receipts from passenger Bus Service	1,03,56,186	2,07,16,218	32,31,163	3,43,03,567
Interest on Depreciation and Other Reserve Funds	62,436	..	..	62,436
Deduct—Refunds	12,576	30	..	12,606
Deduct—Working Expenses—				
Direction	1,69,667	} 1,60,88,678 {	1,88,869	} 2,31,67,716 {
Operation	90,17,104		27,03,397	
Net Receipts from Road Transport Schemes	12,19,275	46,27,510	3,38,897	61,85,682

No. 81-C.—ACCOUNT of CAPITAL OUTLAY ON ROAD TRANSPORT SCHEMES during and to end of the year 1949-50.

	Government of Madras	Government of Bombay	Government of West Bengal	Government of Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Passenger Bus Service	12,94,617	2,11,02,226	38,57,654	16,24,372	2,78,78,869
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	35,00,000	..	6,69,510	41,69,510
Total Expenditure during 1949-50	12,94,617	1,76,02,226	38,57,654	9,54,862	2,37,09,359
Deduct—Amount financed from Ordinary Revenues . . . . .	..	..	..	..	..
Net Expenditure Outside the Revenue Account during 1949-50 (Voted)	12,94,617	1,76,02,226	38,57,654	9,54,862	2,37,09,359
Total Expenditure to end of 1949-50	73,03,676	2,69,33,926	66,25,132	9,54,862	4,18,17,596
Deduct—Expenditure financed from Ordinary Revenues . . . . .	..	..	..	..	..
Net Expenditure Outside the Revenue Account to end of 1949-50	(a) 73,03,676	2,69,33,926	66,25,132	9,54,862	4,18,17,596

(a) Increase of Rs. 60,09,069 in the progressive expenditure is due to proforma transfer from "82—Capital Account of other Provincial Works outside the Revenue Account".

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 1949-50.

	Receipts during the year	Receipts to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
American Surpluses	2,24,40,803	2,24,40,803
Lease-Lend Surpluses	37,32,633	37,32,633
* Total Sale proceeds of American and Lease-Lend Surpluses .	2,61,73,436	2,61,73,436

82.—Capital Account of other Provincial Works Outside the Revenue Account.

This head is intended for the record of capital expenditure of an occasional nature undertaken from borrowed funds by Provincial Governments in departments in which such expenditure is not customary.

The expenditure to end of the year under this head in Bihar represents the Provincial 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 250).

No. 82.—ACCOUNT of CAPITAL EXPENDITURE on other PROVINCIAL WORKS outside the REVENUE ACCOUNT during and to end of the year 1949-50.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
PROVINCIAL GOVERNMENTS		
Government of Madras		
Original Works—Industries	3,28,803	3,28,803
Tools and Plant	6,29,711	6,29,711
TOTAL	9,58,514	(a) 9,58,514
Government of Bombay		
Excise—		
Construction of quarters and peons' lines for Excise Department . . . . .	..	19,963
Payment of Compensation for Plant of the Dhulia Distillery . . . . .	..	2,00,000
Purchase of Sewri Dockyard . . . . .	..	88,773
Industries—		
Value of Acetons Factory Buildings at Nasik. . . . .	..	17,39,012
Miscellaneous Departments—		
Post War Reconstruction and Development Programme—		
Improvement of Milk Scheme	82,86,517	1,45,30,962
Housing Organisation Scheme	—1,03,08,958	1,43,123
Miscellaneous—		
Expenditure on Housing Schemes for displaced persons	65,69,491	65,69,491
TOTAL	45,47,050	2,32,91,324
Government of West Bengal		
Development programme—		
Kanchrapara Area Development Programme	5,29,160	5,70,423
Rehousing of Bustee Dwellers	3,29,492	20,01,726
Survey for underground Railway	6,00,000	6,00,000
Tollygunj Land Development Scheme	12,29,765	12,29,765
Other Scheme—Direct building programme for housing displaced persons	48,19,529	51,14,900
TOTAL	75,07,946	95,16,814
Government of Uttar Pradesh		
Land Revenue—		
Original Works . . . . .	..	2,01,552
General Administration—		
Construction of Buildings . . . . .	..	26,50,858
Establishment . . . . .	..	97,438
Education—		
Electric Installation in the Thompson College, Boorkee . . . . .	..	53,608
Miscellaneous—		
Government Bus Service etc.—		
Government Bus Service	78,76,648	2,87,77,440
Agricultural Engineering Department	14,26,827	19,07,619
Capital Expenditure on Schemes relating to displaced persons	70,70,643	2,32,88,314
Government Press	3,00,244	3,00,244
TOTAL	1,66,74,362	5,72,77,073
Government of Punjab		
Amritsar Omnibus Service	3,44,624	9,38,691
Jullundur Omnibus Service	3,59,240	5,46,364
TOTAL	7,03,864	14,85,055
Government of Bihar		
Reconstruction of and Repairs to Government property damaged by Earthquake . . . . .	..	3,72,667
Government of Madhya Pradesh		
Stationery and Printing—		
Capital outlay on purchase of machinery . . . . .	..	1,60,821
Government of Orissa		
Original Works—Bus Service	5,90,330	5,90,330
TOTAL PROVINCIAL GOVERNMENTS (Voted)	3,09,82,066	9,36,52,598

(a) See Footnote (a) below Account No. 81-C on page 287.

82-A.—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account.

This capital major head, opened in the accounts from 1945-46, records the capital outlay on investments of Provincial Governments in companies floated under the Rail-Road Co-ordination Scheme.

No. 82-A.—ACCOUNT of CAPITAL OUTLAY ON RAIL-ROAD CO-ORDINATION SCHEME during and to end of the year 1949-50.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Government of Madhya Pradesh		
<i>Rail Road Co-ordination Scheme</i>		
Investment in shares of transport companies	11,43,432

84.—Capital Outlay on Bombay Lands 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 the 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 charge 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. Of these, up to the end of 1949-50, 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 ten per cent deposit. The purchase price of these plots is approximately Rs. 3,61,980. In two plots, covering an area of about 20,200 sq. yards, the major portion has been temporarily leased to the Defence Authorities and the rest to private tenants. Four Plots covering an area of about 6,600 sq. yards are reserved for the use of Government of India and the remaining 12 plots covering an area of about 10,470 square yards are 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 1949-50.

	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 Departments has been recorded under "63—Extraordinary Charges" (*vide* page 312), 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 Provincial Governments.

No. 84—ACCOUNT of PAYMENTS to RETRENCHED PERSONNEL during and to end of the year 1949-50.

	Central Government	Government of Assam
	Rs.	Rs.
Civil (Non-Commercial)	89,695	1,749
Total Payments during the year	89,695	1,749
<i>Deduct</i> —Repayments out of Revenue	<i>1,62,079</i>	<i>3,581</i>
Net Expenditure (outside the Revenue Account) during the year (Voted)	—72,384	—1,832
Total expenditure to end of 1949-50	7,12,059	19,657
<i>Deduct</i> —Repayment out of Revenue	<i>4,44,810</i>	<i>6,684</i>
Net Expenditure (outside the Revenue Account) to end of the year	2,67,249	12,973

85-A—Capital Outlay on Provincial Schemes of State 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 Provincial Governments to meet conditions of scarcity or difficulties in distribution.

No. 84-A.—ACCOUNT OF CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING DURING AND TO END OF THE YEAR 1949-50

	PROVINCIAL GOVERNMENTS										Total
	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRAIN SUPPLY SCHEME*											
Gross Expenditure . . . . .	..	48,19,895	11,91,98,129	53,73,55,246	35,37,48,915	15,31,28,942	8,22,44,315	14,07,51,380	9,01,34,869	26,74,398	1,46,44,15,297
Deduct—Receipts and Recoveries on Capital Account .	..	4,01,56,695	2,90,00,000	50,53,75,239	36,62,73,346	14,39,87,838	8,55,21,493	16,92,55,339	8,45,52,505	48,57,980	1,42,70,11,355
Deduct—Capital expenditure financed from Ordinary Revenues.	..	..	..	..	..	..	..	..	..	..	..
Deduct—Recoveries from other Government Departments.	..	..	..	51,85,135	..	..	..	..	..	..	51,85,135
Net Expenditure during the year . . . . .	..	5,09,76,590	9,01,96,129	2,67,94,872	1,25,24,431	1,01,41,104	62,76,047	1,85,04,459	44,17,037	22,13,564	3,22,18,777
Net Expenditure to end of the year . . . . .	..	14,25,18,837	14,85,32,096	2,10,79,900	7,73,96,684	5,49,60,879	6,44,62,329	71,08,539	39,38,063	2,00,04,553	49,80,41,774
STANDARD CLOTH SCHEME											
Gross Expenditure . . . . .	..	50	4,70,392	..	519	..	1,500	3,659	21,045	1,074	4,54,000
Deduct—Receipts and Recoveries on Capital Account .	..	3,121	..	..	1,03,438	4,28,578	29,64,110	15,77,213	4,932	8,19,246	58,84,532
Net Expenditure during the year . . . . .	..	3,171	4,70,392	..	1,02,919	4,28,578	29,62,610	15,78,554	16,114	8,20,320	54,80,532
Net Expenditure to end of the year	— 16,582	1,30,808	13,85,469	..	95,045	4,36,132	26,66,928	80,972	10,55,213	6,62,376	39,67,393
MOTOR TRANSPORT ORGANISATION											
Gross Expenditure . . . . .	..	..	..	..	..	10,71,309	..	..	..	..	10,71,309
Deduct—Receipts and Recoveries on Capital Account .	..	..	..	..	..	3,66,892	..	..	..	..	3,66,892
Net Expenditure during the year . . . . .	..	..	..	..	..	7,04,417	..	..	..	..	7,04,417
Net Expenditure to end of the year . . . . .	..	..	..	..	..	23,98,986	..	..	89,15,667	..	63,15,653

FINANCE AND REVENUE ACCOUNTS FOR THE YEAR 1949-50

Sections K and KK—Defence Services

Revenue Account :—

Capital Account outside the Revenue Account :—

Receipts . . . Rs. 17,67,13,192
 Expenditure . . . Rs. 1,66,53,62,320

Expenditure— Rs. 1,95,13,649

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
General	85	General Summary of Defence Services.	295	Rs. 1,50,81,62,777	..	..
Defence Services—Effective	86-A	Abstract Account of Receipts	298	..	17,61,38,541	..
Do.	86-B	Abstract Account of Expenditure—				
		(i) Army	298	..	..	1,33,71,40,795
		(ii) Navy	298	..	..	6,87,91,519
		(iii) Air Force	298	..	..	12,23,78,623
Do.	86-C	Detailed Account of Receipts &	299	..	..	..
Do.	86-D	Detailed Account of Expenditure.	300	..	..	..
Defence Services—Non-Effective.	87-A	Abstract Account of Receipts	301	..	..	..
Do.	87-B	Abstract Account of Expenditure.	303	..	..	..
Do.	87-C	Detailed Account of Receipts	305	..	5,74,651	..
Do.	87-D	Detailed Account of Expenditure.	305	..	..	13,70,51,383
Defence Services—Capital Outlay outside the Revenue Account.	87-E	Abstract Account of Expenditure.	305	..	..	..
Do.	87-F	Detailed Account of Expenditure.	306	..	..	1,95,13,649
		Total	307	..	..	..
				..	17,67,13,192	1,68,48,75,969

No. 85—GENERAL SUMMARY of DEFENCE SERVICES during the year ended 31st March, 1950

	Gross Expenditure	Receipts	Net expenditure
	Rs.	Rs.	Rs.
Defence Services Effective	1,52,83,10,937	17,61,38,541	1,35,21,72,396
Defence Services Non-Effective	13,70,51,383	5,74,651	13,64,76,732
Defence Services Capital outlay	1,95,13,649	..	1,95,13,649
Total	1,68,48,75,969	17,67,13,192	1,50,81,62,777

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 hitherto accounted for under Major Head 59, are now 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.

2. A—Receipts—

Major Head XLVII—Defence Services Effective Receipts, 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 Service), 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 eight Main Heads denoted by Roman numerals (viz. I to VIII). The transactions are set forth in abstract under several Main Heads in the account No. 86-A. This account is followed by detailed account 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 Service), 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 eight Main Heads denoted by Arabic numerals (viz. 1 to 8). The transactions are set forth in abstract under several Main Heads in Account No. 86-B followed by detailed account 86-D. These accounts give 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—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 the various Arms and Services excluding 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 Manufacturing Establishments the expenditure in respect of which is recorded under Main Head 5) but including those of the personnel of the Defence Accounts Department employed in the accounts offices for all branches of the Defence Services. The pay etc. of directly employed civilian labour for works services which are chargeable to the costs of projects are included in the cost of works (Main Head 7).

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, grants for amenities to troops, grants to meet expenditure connected with training camps manoeuvres etc., grants for the purchase of educational material and other miscellaneous items such as printing, stationery, telegrams and telephones, purchase of maps, grants-in-aid to 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 the 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 produce munitions of war equipment etc. and farms which provide a reliable supply of pure dairy produce to the Armed Forces and fodder for the animals of the Army. The costs of supplies made from these manufacturing establishments to 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 is brought to account under this head.

Purchase of stores for the Military Engineer Services, Navy and Air Force are, however, accounted for under Main Head 7 of the 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 new Major Works 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 the 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.

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 and of civilians employed with the Naval Establishments, 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. 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 operations of the Air Force i.e. expenditure on pay and allowances of Air Force personnel and of civilians employed with Air Force units and formations, 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) and maintenance of Air Force buildings, air fields and other installations. 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 Military Engineer Services) Navy and Air Force are brought to account under Main Heads I to VIII of Sub-Major Head I and Sub Major Heads II & 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 Accounts 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 Head 59 & 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 under Sub Major Heads II & III respectively of Major Head XLVII.

86-A—ABSTRACT ACCOUNT OF DEFENCE SERVICES—Effective ; Receipts for the year ended 31st March 1950.

Heads of Receipts	India	England	Total India and England
		Sterling first converted into Rs. @ £ 1 = Rs. 13-1/3 and then exchange added	
	Rs.	Rs.	Rs.
XLVII—Defence Services—Effective Sub Major Head I—Army—			
I. Pay and allowances of the Regular Army	7,93,897	..	7,93,897
II. Pay and allowances of the Territorial Army etc.	22,274	..	22,274
III. Pay and allowances of Civilians	2,85,307	..	2,85,307
IV. Transportation and Miscellaneous	2,98,21,965	..	2,98,21,965
V. Manufacturing Establishments	2,42,20,383	..	2,42,20,383
VI. Stores	7,37,25,046	..	7,37,25,046
VII. Military Engineer Services (including stores)	3,26,28,985	..	3,26,28,985
VIII. Receipts in England . . . . .	..	3,57,355	3,57,355
Sub-Major Head II—Navy	34,82,529	3,65,325	38,47,854
Sub-Major Head III—Air Force	95,05,116	9,30,359	1,04,35,475
Total—Defence Services—Effective Receipts	17,44,85,502	16,53,039	17,61,38,541

86-B—ABSTRACT ACCOUNT OF DEFENCE SERVICES—Effective ; Charges for the year ended 31st March, 1950

Heads of Expenditure	India	England	Total India and England
		Sterling first converted into Rs. @ £ 1 = Rs 13-1/3 and then exchange added	
	Rs.	Rs.	Rs.
Major Head 58—Defence Services—Effective—Army.			
1. Pay and allowances of the Regular Army	32,56,34,259	..	32,56,34,259
2. Pay and allowances and Misc. Expenses of Territorial Army etc.	2,77,45,900	..	2,77,45,900
3. Pay and allowances of Civilians employed with (or for) the Army	23,05,10,159	..	23,05,10,159
4. Transportation, Conservancy Hot weather & Miscellaneous (other than those pertaining to Manufacturing Establishments).	13,76,23,035	..	13,76,23,035
5. Expenditure on Manufacturing Establishments	15,27,12,760	..	15,27,12,760
6. Purchase and sale of stores (other than for Manufacturing Establishments and Military Engineer Services).	30,05,85,932	..	30,05,85,932
7. Expenditure on works (other than Capital Projects), Maintenance etc.	11,42,29,096	..	11,42,29,096
8. Charges in England . . . . .	..	4,80,99,654	4,80,99,654
Major Head 59—Defence Services Effective—Navy (including Stores & Works).	4,88,25,271	1,99,66,248	6,87,91,519
Major Head 60—Defence Services Effective—Air Force (including Stores and Works).	9,44,08,620	2,79,70,003	12,23,78,623
Total—Defence Services—Effective Charges (Voted)	1,43,22,75,032	9,60,35,905	1,52,83,10,937

No. 86-C—DETAILED ACCOUNT OF DEFENCE SERVICES—Effective ; Receipts for the year ended 31st March 1950.

Heads of Receipts	Rs.
<i>Sub Major Head I—Army—</i>	
Main Head I—Pay and allowances of the Regular Army—	
Miscellaneous Receipts	7,93,897
Total receipts under Main Head I—Pay and allowances of the Regular Army	7,93,897
Main Head II—Pay and allowances of Territorial Army etc.—	
Miscellaneous Receipts	22,274
Total receipts under Main Head II—Pay and allowances of Territorial Army	22,274
Main Head III—Pay and allowances of civilians—	
Miscellaneous Receipts	2,85,307
Total receipts under Main Head III—Pay and allowances of Civilians	2,85,307
Main Head IV—Transportation & Miscellaneous—	
Sub Heads—	
A. Contributions from local Governments, Indian States and other parties towards the cost of training their personnel at training and educational establishments.	3,07,588
B. Contributions from other Departments, or Governments on account of Passage contributions in respect of personnel lent for service from the Army.	Nil
C. Branding and covering fees realised by Remount Establishments	6,310
D. Recoveries on account of hospital stoppages	2,80,998
E. Receipts from cantonments and Military Lands and Estates	11,59,850
F. Other Miscellaneous Receipts	2,80,66,598
G. Loss or gain by exchange	621
Total receipts under Main Head IV—Transportation and Miscellaneous	2,98,21,965
Main Head V—Manufacturing Establishments.	
Sub Heads—	
A. Factories	2,06,06,757
B. Military Farms	36,13,626
Total receipts under Main Head V—Manufacturing Establishments	2,42,20,383
Main Head VI—Stores.	
Sub Heads—	
A. Army Service Corps	4,60,88,478
B. Animals	1,30,839
C. Army Ordnance Corps	2,72,40,382
D. Medical and Veterinary Stores	2,65,347
Total receipts under Main Head VI—Stores	7,37,25,046

No. 86-C.—DETAILED ACCOUNT OF DEFENCE SERVICES—Effective, Receipts for the year ended 31st March, 1950—concl'd.

Heads of Receipts		Rs.
Main Head VII—Military Engineer Services (including stores)		..
Sub Heads—		
A. Rents		1,08,59,256
B. Recoveries on account of supply of water and electricity		38,13,328
C. Receipts from the disposal of surplus lands, buildings etc.		73,46,518
D. Other Miscellaneous receipts		1,06,09,883
Total receipts under Main Head VII—Military Engineer Services		3,26,28,985
Main Head VIII—Receipts in England		
Sub head A—Transportation and Miscellaneous.		
Secretary of State for Commonwealth Relations.	High Commissioner for India	
Rs. (2,47,658)	Rs. (1,09,697).	3,57,355
Total receipts under Main Head VIII—Receipts in England		3,57,355
Total receipts under Sub Major Head I—Army		16,18,55,212
Sub-Major Head II—Navy.		
Sub Heads—		
A. Receipts in respect of supplies and services		17,11,133
B. Sale proceeds of stores etc.		9,07,034
C. Receipts from works		5,16,511
D. Miscellaneous		3,47,288
E. Receipts in England	Secretary of State for Commonwealth Relations Rs. (3,715)	High Commissioner Rs. (3,61,610)
		3,65,325
F. Loss or gain by exchange		563
Total receipts under sub-Major Head II—Navy		38,47,854
Sub Major Head III—Air Force.		
Sub Heads—		
A. Receipts in respect of supplies and services		33,75,351
B. Works		33,71,863
C. Miscellaneous Receipts		27,56,212
D. Receipts in England	Secretary of State for Commonwealth Relations Nil	High Commissioner Rs. 9,30,359
		9,30,359
E. Loss or gain by exchange		1,690
Total receipts under Sub-Major Head III—Air Force		1,04,35,475

No. 86-D.—DETAILED ACCOUNT OF DEFENCE SERVICES—Effective ; Charges for the year ended 31st March, 1950.

Heads of Expenditure	
Major Head 58—Defence Services—Effective Army.	Ra.
Main Head I—Pay and allowances of the Regular Army.	
A. Pay and allowances including kit and clothing allowance	31,29,76,897
D. Deferred Pay	95,59,505
E. Release benefits	30,97,857
Total charges under Main Head—I—Pay and allowances of the Regular Army	32,56,34,259
Main Head 2—Pay and allowances and Miscellaneous Expenses of Territorial Army etc.	
A. Territorial Army	2,35,973
B. Provincial Defence Battallions	70,87,063
C. Frontier Defence Corps	78,71,567
D. Indian State Forces	1,25,20,635
E. Reservists	30,662
Total charges under Main Head 2—Pay and allowances and Miscellaneous expenses of Territorial Army etc.	2,77,45,900
Main Head 3—Pay and allowances of Civilians employed with (or for) the Army	
A. Fighting Services	1,32,73,699
B. Specialised training establishments	15,38,154
C. Educational Establishments	12,65,588
D. Supply and transport units	1,70,63,810
E. Remounts and veterinary establishments	11,19,447
F. Ordnance establishments	8,07,79,306
G. Electrical and Mechanical Engineer units and formations	1,81,27,935
H. Hospitals and other Medical establishments	56,27,987
I. Defence Accounts Offices	2,91,38,056
J. Technical Development Organisation	1,54,91,760
K. Recruiting Organisation	8,37,051
L. Army HQrs., Command HQrs. and other staff formations	1,80,84,446
M. Military Engineer Services	2,56,03,289
N. Scientific Adviser to the Ministry of Defence	1,74,339
O. Other Miscellaneous Establishments	23,85,292
Total charges under Main Head 3—Pay and allowances of Civilians employed with (or for) the Army.	23,05,10,159
Main Head 4—Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments).	
A. Transportation	8,75,38,470
B. Conservancy and Hot weather Establishment charges	63,07,752
C. Miscellaneous	4,37,76,813
Total charges under Main Head 4—Transportation, Conservancy etc.	13,76,23,035

86-D.—DETAILED ACCOUNT OF DEFENCE SERVICES—Effective ; Charges for the year ended 31st March, 1950—*contd.*

Heads of Expenditure			
Main Head 5—Expenditure on Manufacturing Establishments.		Rs.	
A. Factories		13,76,29,569	
B. Military Farms		1,50,83,191	
Total charges under Main Head 5—Expenditure on Manufacturing Establishments		15,27,12,760	
Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services).			
A. Army Supply Corps Stores		21,17,69,908	
B. Animals		9,08,228	
C. Army Ordnance Corps Stores		8,64,80,316	
D. Medical Stores		14,27,480	
Total charges under Main Head 6—Purchase and Sale of stores (other than of Manufacturing Establishments and Military Engineer services)		30,05,85,932	
Main Head 7—Expenditure on Works (other than Capital projects maintenance etc.)			
A. Works		2,84,48,875	
B. Maintenance, Buildings, Communications etc.		3,99,15,068	
C. Maintenance and operation of installations		1,91,41,410	
D. General charges		1,74,88,261	
E. Tools, Plant and Machinery		59,70,990	
F. Stores (including transportation stores)		29,99,150	
G. Military Engineer Services Advances		2,65,342	
Total charges under Main Head 7—Expenditure on works (other than Captital projects), maintenance etc.		11,42,29,096	
Main Head 8—Charges in England—			
	Secretary of State for Commonwealth Relations.	High Commissioner	
	Rs.	Rs.	
A. Pay and allowances	14,97,730	15,46,130	30,43,860
B. Expenditure on Manufacturing Establishments	31	68,19,525	68,19,556
C. Purchase of stores for the Army	3,46,46,794	3,46,46,794
D. Transportation	19,19,722	2,19,656	21,39,378
E. Miscellaneous	*12,737	9,22,980	10,25,217
F. Release benefits	*5,14,349	..	4,24,849
Total charges under Main Head 8—Charges in England			4,80,99,654

*The total of bookings shown under High Commissioner and Secretary of State for Commonwealth Relations against sub-heads E & F do not agree with the progressive figures shown against each sub-head. The discrepancy is due to excess booking of Rs. 89,500 against sub-head F. This amount was correctly compilable to sub-head E.

86-D—DETAILED ACCOUNT OF DEFENCE SERVICES—Effective; Charges for the year ended 31st March, 1950.—concl'd.

Heads of Expenditure		
Major Head 59—Defence Services Effective—Navy (including Stores and Works).		Rs.
A. Pay and allowances of the Navy		1,48,70,727
B. Pay and allowances of reservists		96,293
C. Pay and allowances of civilians		1,63,85,662
D. Transportation and Miscellaneous		38,02,104
E. Expenditure on Stores		90,63,149
F. Cost of Works		46,07,336
G. Charges in England	Secretary of State for Commonwealth Relations	High Commissioner
	Rs. 1,72,025	Rs. 1,97,94,223
Total charges under Major Head 59—Defence Services—Effective, Navy		6,87,91,519
Major Head 60—Defence Services Effective—Air Force (including Stores and Works).		
A. Pay and allowances of the Air Force.		2,46,11,347
B. Pay and allowances of Reserve and Auxiliary Services . . . . .		..
C. Pay and allowances of Civilians		1,28,86,623
D. Transportation and Miscellaneous charges		1,03,18,986
E. Expenditure on Stores		3,50,57,034
F. Cost of works		1,15,34,630
G. Charges in England	Secretary of State for Commonwealth Relations	High Commissioner
	Rs. 5,16,166	Rs. 2,74,53,837
Total charges under Major Head 60—Defence Services—Effective—Air Force.		12,23,78,623

XLVIII/80-A—Defence Services—Non-Effective.

Non-effective charges are classified under four main Heads 1, 2, 3 and 4 to exhibit separately the transactions on account of the Army, the Navy, the Air Force and the expenditure in England respectively. The corresponding receipts are shown under Main Heads I, II, III and IV 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 and rewards for Military service, such as allowances attached to Military decorations and Medals and Jangi Inama.

3. The Expenditure exhibited in the English Accounts is mainly on account of pensions and gratuities paid in England and medical treatment of retired officers etc.

4. Receipts exhibited under this head 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 XLVIII—Defence Services—Non-effective, Receipts for the year ended 31st March, 1950.

Heads of Receipts	Receipts in India	Receipts in England	Total India and England
		(Sterling first converted into Rs. @ £1=Rs. 13-1/3 and then exchange added)	
	Rs.	Rs.	Rs.
Main Head I—Army	2,88,876	..	2,88,876
Main Head II—Navy	7,457	..	7,457
Main Head III—Air Force	1,323	..	1,323
Main Head IV—Receipts in England . . . . .	..	2,76,995	2,76,995
Total Defence Services; Non-effective; Receipts	2,97,656	2,76,995	5,74,651

No. 87-B. ABSTRACT ACCOUNT of Major Head 60-A—Defence Services—Non-effective, Charges for the year ended 31st March, 1950.

Heads of Expenditure	Charges in India	Charges in England	Total India and England
		(Sterling first converted into Rs. @ £1=Rs. 13-1/3 and then exchange added)	
	Rs.	Rs.	Rs.
Main Head 1—Army	7,72,22,098	..	7,72,22,098
Main Head 2—Navy	8,01,536	..	8,01,536
Main Head 3—Air Force	2,78,896	..	2,78,896
Main Head 4—Charges in England . . . . .	..	5,87,45,853	5,87,45,853
Total Defence Services Non-Effective Charges	7,83,05,530	5,87,45,853	13,70,51,383
Charged . . . . .	..	..	4,555
Voted . . . . .	..	..	13,70,46,828

No. 87-C—DETAILED ACCOUNT of DEFENCE SERVICES—Non-effective, Receipts for the year ended 31st March, 1950.

Main Head I—Army			Rs.
A. Receipts in India			2,88,876
Total receipts under Main Head I—Army			2,88,876
Main Head II—Navy			
A. Receipts in India			7,457
Total receipts under Main Head II—Navy			7,457
Main Head III—Air Force			
A. Receipts in India			1,323
Total receipts under Main Head III—Air Force			1,323
Main Head IV—Receipts in England			
	Secretary of State for Commonwealth Relations	High Commissioner	
A. Army	2,58,101	1,711	2,59,812
B. Navy	16,702	..	16,702
C. Air Force . . . . .	..	..	..
D. Loss or gain by exchange . . . . .	..	..	481
Total receipts under Main Head IV—Receipts in England . . . . .	..	..	2,76,995

No. 87-D.—DETAILED ACCOUNT OF DEFENCE SERVICES—Non-effective; Charges for the year ended 31st March, 1950.

Heads of Expenditure			
Main Head 1—Army			Rs.
A. Rewards for Military services			35,63,797
B. Pensions			7,36,58,301
Total Charges under main Head 1—Army			7,72,22,098
Main Head 2—Navy			
A. Rewards for Military Services			19,079
B. Pensions etc.			7,85,457
Total charges under Main Head 2—Navy			8,04,536
Main Head 3—Air Force.			
A. Rewards for Military Services			2,772
B. Pensions			2,76,124
Total charges under Main Head 3—Air Force			2,78,896
Main Head 4—Charges in England			
Secretary of State High Commissioner for Commonwealth Relations			
	Rs.	Rs.	
A. Army	5,53,91,885	17,28,919	5,71,20,804
B. Navy	14,39,656	49,750	14,89,406
C. Air Force	2,287	31,366	33,653
D. Loss or gain by exchange	..	..	1,01,990
Total Charges under Main Head 4—Charges in England			5,87,45,853

Major Head 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 to record the expenditure on—

- (1) Capital Works such as 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 undertaken on or after 1st April 1948.
- (2) Acquisition of land.
- (3) Purchase of vessels for the Navy and
- (4) Purchases for initial provision of Air Craft and first lot of Spares.

2. 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 for the year ended 31st March, 1950.

	Expenditure during the year 1949-50	Expenditure to end of 1949-50
Major Head 86—Defence Capital Outlay	Rs.	Rs.
Estimated Balance brought forward on 15-8-1947	..	(Z) 1,44,15,54,512
Sub head A. Army including Factories and Farms	6,35,98,378	(A) 8,74,36,676
Sub head B. Navy	51,26,285	3,19,90,346
Sub head C. Air Force	3,01,12,124	(B) 4,68,19,878
Sub head D. Stores and fixed installations taken over from the United Kingdom Government on 1st April 1947.	—7,93,23,138	95,87,93,938
Total Major Head 86-Defence Capital Outlay (Voted)	1,95,13,649	2,56,65,95,350

For footnotes (Z), (A) and (B) see next page.

No. 87-F.—DETAILED ACCOUNT OF DEFENCE CAPITAL OUTLAY for the year ended 31st March, 1950.

Heads of Expenditure	Expenditure during the year 1949-50	Expenditure to end of 1949-50
	Rs.	Rs.
Estimated Balance brought forward on 15-8-1947 . . . . .	..	(Z) 1,44,15,54,512
Sub Head A—Army		
Minor Heads—		
(a) Army	3,34,47,395	(A) 5,42,02,214
(b) Factories	2,94,39,081	3,25,22,560
(c) Farms	7,11,902	7,11,902
Total Sub head A—Army including Factories & Farms	6,35,98,378	(A) 8,74,36,676
Sub Head B—Navy	Rs.	Rs.
Minor Heads—		
1. Works	37,57,263	48,38,861
2. Acquisition of land	13,69,022	25,29,022
3. Purchase of Naval vessels . . . . .	..	2,46,22,463
Total Sub Head B—Navy	51,26,285	3,19,90,346
Sub Head C—Air Force—	Rs.	Rs.
1. Works	99,58,412	1,88,88,593
2. Acquisition of land	35,66,138	(B) 16,91,939
3. Purchase of Aircraft	1,65,87,574	2,62,39,346
Total Sub Head C—Air Force	3,01,12,124	(B) 4,68,19,878
Sub Head D—Stores and Fixed installations taken over from the United Kingdom Government on 1st April 1947.	Rs.	Rs.
(a) Payment for stores and fixed installations . . . . .	..	1,33,33,33,333
(b) Deduct—Receipts and recoveries	7,93,23,138	37,45,39,395
Total Sub Head D	— 7,93,23,138	95,87,93,938

(Z) The figure is provisional and subject to final determination.

(A) Includes a sum of Rs. 19,75,699 representing a short booking made under sub head A—Army during 1949-50 on account of expenditure on Army projects erroneously booked in the accounts for that year under Sub-head 'C' of Major Head 86. Please also see remarks at B below.

(B) Excludes a sum of Rs. 19,75,699 representing an excess booking made under sub head C—Air Force during 1949-50 on account of expenditure on Army projects erroneously booked under this head instead of under sub head 'A' of Major Head 86. Please also see remarks at 'A' above.

Section 7—Contributions and Miscellaneous Adjustments between Central and Provincial Governments,
 Revenue Rs. 3,62,76,560 Expenditure Rs. 2,96,04,111

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account.	
				Major Head Total	
				Revenue	Expenditure
Grants-in-aid from Central Government	88	Receipts— Provincial	309	Rs. 3,61,31,000	Rs. ..
Grants-in-aid to Provincial Governments	88	Expenditure— Central	309	..	2,95,00,000
Miscellaneous Adjustments between Central and Provincial Governments.	89	Receipts—Central and Provincial	309	1,45,560	..
" " "	89	Expenditure—Central and Provincial	309	..	1,04,111
		Total	..	3,62,76,560	2,96,04,111

This Section records the grants-in-aid payable by the Central Government to Provincial Governments under Section 142 of the Government of India Act, 1935, as adapted under the India (Provincial Constitution) Order, 1947 and such miscellaneous adjustments between the Central and Provincial 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. Grants-in-aid to Coorg from the Central Government are also brought to account in this Section. No grants-in-aid was made to Coorg during 1949-50.

No. 88.—ACCOUNT of GRANTS-IN-AID from CENTRAL GOVERNMENT to PROVINCIAL GOVERNMENTS during the year ended 31st March, 1950.

RECEIPTS	Rs.	EXPENDITURE	Rs.
Central Government	Nil	Central Government—	
Provincial Governments—		Grants-in-aid to the Government of West Bengal	(a) 50,00,000
Grants-in-aid to the Government of West Bengal	1,16,31,000	Grants-in-aid to the Government of Punjab	1,75,00,000
Grants-in-aid to the Government of Punjab	1,75,00,000	Grants-in-aid to the Government of Assam	30,00,000
Grants-in-aid to the Government of Assam	30,00,000	Grants-in-aid to the Government of Orissa	40,00,000
Grants-in-aid to the Government of Orissa	40,00,000	Total	2,95,00,000
Total	3,61,31,000	Charged	70,00,000
		Voted	2,25,00,000
		Provincial Governments	Nil

(a) Excludes Rs. 66,31,000 adjusted under major head '64-C' in the Central section.

No. 89.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year ended 31st March 1950

RECEIPTS	Rs.	EXPENDITURE	Rs.
Central Government	Nil	Central Government—	
Provincial Governments—		Contributions to the Provincial Governments on account of Agency functions in connection with the Petroleum and Explosives Acts—	
Contributions by the Central Government on account of Agency functions in connection with the Petroleum and Explosives Acts—		Madras	21,837
Madras	21,837	Bombay	25,850
Bombay	25,850	West Bengal	18,622
West Bengal	18,622	Uttar Pradesh	12,867
Uttar Pradesh	12,867	Punjab	(a) 2,377
Punjab	43,378	Bihar	12,503
Bihar	12,503	Madhya Pradesh	6,311
Madhya Pradesh	6,311	Assam	2,826
Assam	2,826	Orissa	(b) 918
Orissa	1,366	Total (Voted)	1,04,111
Total	1,45,560		

(a) Excludes Rs. 41,000 adjusted under "35—External Affairs" in the Central Section of the Punjab Accounts.

(b) Excludes Rs. 418 adjusted under Deposit head "Accounts of the Orissa States" in the Central Section.

Sections M. and MM.—Extraordinary Items.

Revenue Rs. 23,84,46,122

Expenditure { Within the Revenue Account Rs. 22,06,90,621
Outside the Revenue Account Rs.—5,12,09,102

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
Extraordinary Receipts	90	Receipts	315	..	20,16,88,365	..
Extraordinary Charges	90-A	Expenditure	317	..	..	6,54,03,628
Expenditure connected with Post War Planning and Development.	90-B	Expenditure	319	..	..	1,78,95,346
" " " " "	90-C	Statement showing the charges incurred on Post War Planning and Development recorded under other heads of Account	321	59,93,93,563	..	..
Transfers from Revenue Reserve Fund.	91	Receipts	322	..	2,30,63,633	..
Transfers to Revenue Reserve Fund	91	Expenditure	322	..	..	3,50,58,651
Civil Defence	91-A	Receipts	323	..	86,789	..
Civil Defence	91-B	Expenditure	325	..	..	4,17,332
Pre-Partition Receipts	91-C	Receipts	327	..	1,36,07,335	..
Pre-Partition Payments	91-D	Expenditure	329	..	..	10,19,15,614
		Total Receipts and Expenditure within the Revenue Account.		..	23,84,46,122	22,06,90,621
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT				
Capital outlay on Schemes of State Trading.	91-E	Expenditure	332	..	..	—22,20,88,097
Grants to Provincial Governments for Development.	91-F	Expenditure	334	..	..	17,08,78,995
Payments to Pakistan for unique institutions	91-G	Expenditure	335	..	..	..
		Total Expenditure outside the Revenue Accounts.		..	..	—5,12,09,102

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 Provincial 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, but include the annuity receipts from the Government of Burma. The payment of annuity by the Government of Burma has been suspended for the present from 1942-43. The cost of leave salaries and travelling allowances granted to retrenched personnel of the Non-Commercial Civil Departments, is recorded in this Section, *vide Note on '85—Payments to Retrenched Personnel'* on page 291.

2. The cost of restoring the property and finances of Local Bodies and Non-Government Institutions affected by the Bihar earthquake of 1934 is brought to account in this Section in the Provincial 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 Provincial 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" has 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 Provincial Governments—will be taken to the ordinary heads of account. For the purpose of giving a comprehensive picture of the activities of the various Governments in respect of post-war planning and development, the expenditure incurred by them and accounted for under other service heads has been consolidated in statement No. 90-C.

4. The extra expenditure incurred by a provincial 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 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 the Governments of Madras, Bombay and Uttar Pradesh, have also operated on these heads for the transfer of a portion of their realised revenue surplus to the Revenue Reserve Fund (*vide Note on Revenue Reserve Fund on page 365*). In the case of the Governments of Bombay, Bihar, Madhya Pradesh and Assam, however, these heads have been operated upon for transactions relating to 'Post War Reconstruction and Development Fund' which also functions to a certain extent as a Revenue Reserve Fund.

6. 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 Provincial Governments connected with measures undertaken for Civil Defence.

7(a). Central transactions pertaining to the prepartition 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 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., heads in the pre-partition accounts with consequent corrections in the opening and closing balances of the two accounts.

(b) From the accounts for the year 1948-49, the prepartition 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 Dominion of India. If any payments pertaining to Pakistan are made because the initial legal liability for them falls on the Indian Dominion, 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 prepartition transactions pertaining to them.

(d) The Government of West Bengal have, used the head "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

Capital Outlay on Schemes of State Trading

8. This Capital major head was opened from the accounts of the year 1942-43 to record expenditure incurred by the Central Government on Schemes of State Trading and of stocking essentials for production.

Grants to Provincial Governments for Development

9. 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 Provincial Governments for financing the Post war Reconstruction and Development Schemes undertaken by them. The statutory grants made by the Central Government to some Provincial Governments under Section 142 of the Government of India Act, 1935, as adapted under the India (Provisional Constitution) Order, 1947, are however, accounted for under the major head "61—Grants-in-aid to Provincial Governments" (*vide* Account No. 88 on page 309).

Payments to Pakistan for Unique Institutions

10. 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.

M. and MM.—Extraordinary Items.

No. 90.—ACCOUNT OF EXTRAORDINARY RECEIPTS credited to Revenue during the year ended 31st March 1950.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Sale of land . . . . .	..	..	..	..	..	1,285	..	..	..	..	..	1,285
Sale of other Government assets . . . . .	..	..	..	..	43,609	..	..	..	..	..	..	43,609
Subvention from the Central Government for Post War Development Schemes . . . . .	..	11,28,356	3,10,94,660	2,72,12,145	2,17,71,106	3,33,36,833	85,99,132	1,49,21,636	1,15,15,105	1,48,01,922	2,00,39,082	18,44,18,037
Other items . . . . .	..	..	15,83,750	1,224	44,60,501	67,44,843	597	40,95,046	230	27,99,874	41,31,384	2,38,67,449
Receipts in England—												
High Commissioners	133	..	..	..	..	..	..	..	..	..	..	133
Deduct—Refunds . . . . .	..	..	66,930	..	3,64,959	..	[2,265	598	51,68,194	5,777	10,50,635	66,42,138
TOTAL EXTRAORDINARY RECEIPTS	133	11,28,356	3,28,21,480	2,72,13,369	2,59,10,347	4,00,81,676	85,98,729	1,90,16,084	63,57,141	1,75,93,019	2,31,70,031	20,16,89,385

M. and M.M.—Extraordinary Items

No. 90.A—ACCOUNT of EXTRAORDINARY Charges met from ORDINARY REVENUES during the year ended 31st March 1950.

	Central Government	PROVINCIAL GOVERNMENTS								Total					
		Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa				
Charges incurred as a direct result of War	Rs.	1,11,80,841	..	3,35,55,659	1,75,98,921	..	..	..	..	..	..	..	..	Rs.	6,23,35,461
Deduct—Recoveries of war charges	9,12,110	..	..	..	..	..	..	..	..	..	..	9,12,110
Free distribution of milk to privileged consumers	17,792	..	..	..	..	..	..	..	..	..	..	..	..	17,792
Motor Spirit and Tyre Rationing Schemes	2,49,341	..	2,39,307	69,508	50,314	..	..	..	..	..	..	..	..	6,12,470
Deduct—Amount recovered from the Central Government	1,82,223	..	1,50,100	85,710	69,905	..	..	..	..	..	..	..	..	4,87,937
Hoarding and Profiteering Prevention Ordinance
Provincial Recruiting officers	113	113
Consumers Goods Schemes	8,69,630
Administration of Motor Vehicles Spare Parts Control Orders	95	..	..	..	95
Expenditure on account of restoration of Land forfeited during Civil Disobedience Movement	8,942	..	..	..	..	..	..	..	..	..	..	..	8,942
Madras Provincial Sailors, Soldiers and Air Men's Board etc.	72,953	..	..	..	..	..	..	..	..	..	..	..	..	72,953
Small Savings Scheme	1,934	1,934

No. 90-B—ACCOUNT of EXPENDITURE connected with POST-WAR PLANNING and DEVELOPMENT for the year ended 31st March 1950.

	Central Government	Provincial Governments		Total
		Government of Uttar Pradesh	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.
Secretariat . . . . .	..	..	2,84,319	2,84,319
Miscellaneous Planning Organisations	73,60,528	11,08,419	..	84,68,947
Medical Commissions and Committees . . . . .	..	..	1,662	1,662
Employment exchanges . . . . .	..	..	19,649	19,649
Miscellaneous expenditure on Planning	79,08,302	..	..	79,08,302
Miscellaneous . . . . .	..	..	60,637	60,637
Works . . . . .	..	21,232	..	21,232
Charges in England—				
<i>High Commissioner—</i>				
Leave salaries and deputation pay	18,897	..	..	18,897
Government Scholarships	7,01,492	..	..	7,01,492
Stores for India	8,830	..	..	8,830
Expert Staff for higher Technical Institution	8,339	..	..	8,339
Other charges	13,659	..	1,22,798	1,36,457
Training of Medical Students from abroad	2,63,583	..	..	2,63,583
TOTAL	1,62,78,630	11,27,651	4,89,065	1,78,95,346
Charged . . . . .	..	..	..	..
Voted	1,62,78,630	11,27,651	4,89,065	1,78,95,346

M. and MM.—Extraordinary Items.

No. 91—Account of Transfers to/from the Revenue Account from/to the Revenue Reserve Fund during the year ended 31st March, 1950.

Receipts.		Expenditure.	
Transfers from the Fund—	Rs.	Transfers to the Fund—	Rs.
		Government of Bombay	2,57,217
Government of Madras . . . .	..	Government of Uttar Pradesh	1,434 (a)
Government of Uttar Pradesh	2,30,63,633	Government of Bihar	2,00,00,000 (a)
		Government of Madhya Pradesh	1,48,00,000
		TOTAL (Voted)	3,50,58,651

(a) Corresponding adjustments are included under Post War Reconstruction and Development Fund in Account No. 104.

No. 91-A.—ACCOUNT of RECEIPTS connected with CIVIL DEFENCE for the year ended 31st March 1950.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS						Total
			Government of Madras	Government of Bombay	Government of Uttar Pradesh	Government of Bihar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Insurance Premiums and other receipts under the War Injuries Compensation Insurance Scheme.	..	..	..	..	..	..	..	..	..
Miscellaneous	27,714	..	48,161	19,370	1,450	10,262	4,925	15	1,11,897
Recoveries of overpayments . . . . .	..	..	..	..	..	..	..	..	..
Receipts in England— High Commissioner . . . . .	..	..	..	..	..	..	..	..	..
Total .	27,714	..	48,161	19,370	1,450	10,262	4,925	15	1,11,897
<i>Deduct—Refunds</i> .	200	..	7,776	17,132	..	..	..	..	25,108
Total Receipts .	27,514	..	40,385	2,238	1,450	10,262	4,925	15	86,789

M. and M.L.—Extraordinary Items.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

No. 91-B—ACCOUNT of EXPENDITURE connected with CIVIL DEFENCE during the year ended 31st March 1950.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS					Total
			Government of Madras	Government of Bombay	Government of Bihar	Government of Assam	Government of Orissa	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
Expenditure on Air Raid Precautions	22,145	..	86,086	18,764	688	..	77,623	
Expenditure on Civil Guards	200	..	..	..	200	
Expenditure on refugees and evacuees	826	..	826	
Miscellaneous	564	..	..	14,129	
Works	33,653	..	1,928	..	34,880	
War Police	2,622	..	54,582	..	57,204	
Motor Spirit and Tyre Rationing schemes	9,21,967	86,941	..	4,06,908	
Press Censor	1,928	..	..	1,928	
War Committees	93	
Expenditure in connection with Registration of Foreigners' Act, 1939	73,867	..	..	73,867	

Expenditure in connection with examination of activities of Foreigners . . . . .	..	..	..	..	..	..	10,793	..	..	..	..	41,758
Maintenance charges of Detainees . . . . .	..	..	..	..	..	..	12,763	..	..	..	..	12,763
Expenditure connected with War Injuries Scheme	1,85,795	..	..	..	..	..	..	..	..	..	..	1,85,795
Deduct—Amount recovered from the Central Government . . . . .	..	..	..	..	..	..	90,359	3,98,043	..	..	4,160	4,92,592
Total	2,07,940	..	72,500	50,012	77,432	..	..	..	..	9,498	..	4,17,382
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Voted	2,07,940	..	72,500	50,012	77,432	..	..	..	..	9,498	..	4,17,382

No. 91-C—ACCOUNT of PRE-PARTITION RECEIPTS during the year ended 31st March, 1950.

	Central Government	Government of West Bengal	Government of Punjab	Government of Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Customs	— 6,72,153	..	..	..	— 6,72,153
Central Excise Duties	— 3,76,868	..	..	..	— 3,76,868
Taxes on Income other than Corporation Tax	— 37,366	..	..	— 43,826	— 81,192
Salt	— 1,712	..	..	..	— 1,712
Land Revenues . . . . .	..	..	131	..	131
Provincial Excise . . . . .	..	..	..	— 45	— 45
Registration . . . . .	..	..	..	— 20	— 20
Forest	10,966	..	261	..	11,227
State Railway Working Expenses	22,29,814	..	..	..	22,29,814
Irrigation . . . . .	..	..	5	..	5
Irrigation . . . . .	..	..	11	..	11
Posts and Telegraphs	— 1,20,720	..	..	..	— 1,20,720
Interest	20,835	..	..	..	20,835
Administration of Justice	1,12,001	..	..	..	1,12,001
Police	77,788	..	1,529	— 17	79,300
Education	34	..	6,715	..	6,749
Medical . . . . .	..	..	5,075	..	5,075
Public Health	17,162	..	205	..	17,367
Agriculture	306	..	722	..	1,028
Co-operation . . . . .	..	..	1,274	..	1,274
Industries and Supplies	3,18,546	..	..	..	3,18,546
Aviation	1,399	..	..	..	1,399
Miscellaneous Departments	6,397	..	..	..	6,397
Public Debt . . . . .	..	..	681	..	681
Civil Works	1,17,677	..	29	..	1,17,706
Receipts from Indian States	3,65,756	..	..	..	3,65,756
Receipts in aid of Superannuation	10,362	..	..	..	10,362
Stationery and Printing	13,282	..	..	..	13,282
Miscellaneous	16,33,341	..	39,524	— 1,064	16,70,801
Defence	96,23,343	..	..	..	96,23,343
Railway Revenue Account	2,44,283	..	..	..	2,44,283
Capital Outlay on Schemes of State Trading	2,670	..	..	..	2,670
Total	1,35,97,145	..	55,162	— 44,972	1,36,07,335

M. and MM.—Extraordinary Items.

No. 91-D—ACCOUNT of PRE-PARTITION PAYMENTS during the year ended 31st March 1950.

	Central Government	Government of West Bengal	Government of Punjab	Government of Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Customs	4,27,784	..	..	..	4,27,784
Central Excise Duties	33,23,706	..	..	375	33,24,081
Taxes on Income other than Corporation Tax	8,32,336	..	..	..	8,32,336
Opium	43,522	..	..	..	43,522
Land Revenues	5,875	..	..	..	5,875
Provincial Excise	20,144	..	..	..	20,144
Stamps	205	..	..	..	205
Forest	83,632	..	..	833	84,465
Navigation, Embankment and Drainage Works . . . . .	..	..	..	143	143
Interest	10,52,937	..	..	..	10,52,937
General Administration	2,89,348	..	31,694	1,917	3,22,959
Audit	42,622	..	..	..	42,622
Administration of Justice	121	..	..	575	696
Police	51,41,641	..	..	3,275	51,44,916
Ports & Pilotages	52,304	..	..	..	52,304
Ecclesiastical	356	..	..	..	356
Payments to Crown Representative	1,266	..	..	..	1,266
Tribal Areas	88,622	..	..	..	88,622
External Affairs	1,46,466	..	..	..	1,46,466
Scientific Department	59,975	..	..	..	59,975
Education	1,679	..	..	480	2,159
Medical	12,868	..	..	89	12,957
Public Health	37,379	..	..	154	37,533
Agriculture	36,322	..	..	..	36,322
Veterinary	725	..	..	..	725
Cooperation	504	..	..	..	504
Industries and Supply	7,00,634	..	..	..	7,00,634
Aviation	75,254	..	..	..	75,254
Broadcasting	23,314	..	..	..	23,314
Miscellaneous Department	19,930	..	..	..	19,930
Carried over	1,25,21,471	..	31,694	7,841	1,25,61,006

No. 91-D—ACCOUNT of PRE-PARTITION PAYMENTS during the year ended 31st March, 1950—*concl'd.*

	Central Government	Government of West Bengal	Government of Punjab	Government of Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,25,21,471	..	31,694	7,841	1,25,61,006
Currency	1,25,813	..	..	..	1,25,813
Mint	13,458	..	..	..	13,458
Civil Works	2,82,887	..	..	134	2,83,021
Territorial and Political Pensions	13,565	..	..	..	13,565
Superannuation Allowances and Pensions	—17,215	..	..	..	—17,215
Stationery and Printing	3,73,148	..	..	47	3,73,195
Miscellaneous	8,98,392	..	..	1,091	8,99,483
Expenditure on Post War Planning and Development	30,814	..	..	..	30,814
Irrigation	4,525	..	..	..	4,525
Construction of Irrigation etc.	161	..	..	..	161
Defence	5,61,17,199	..	..	..	5,61,17,199
Post and Telegraphs	13,04,771	..	..	..	13,04,771
Railways	1,90,73,893	..	..	..	1,90,73,893
Grants-in-aid to Provincial Governments	85,12,543	..	..	..	85,12,543
Land Acquisition Charges . . . . .	..	2,40,069	..	..	2,40,069
Claims passed by application Committee . . . . .	..	5,99,296	..	..	5,99,296
Other Miscellaneous Charges . . . . .	..	17,80,017	..	..	17,80,017
Total	9,92,55,425	26,19,382	31,694	9,113	10,19,15,614
Charged	10,78,437	..	..	118	
Voted	9,81,76,988	26,19,382	31,694	8,995	

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of State Trading during and to end of the year 1949-50.

	Expenditure during the year	Expenditure to end of the year (A) (C)		Expenditure during the year	Expenditure to end of the year (A) (C)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT					
(1) Scheme for the purchase of food grains—			Brought forward	—32,42,88,602	—2,97,36,938
Purchases of the Ministry of Food			(7) Purchase of machinery for Mica Miners—		
Purchases in India	32,08,56,678	7,63,24,81,944	Purchases in India	12,869	24,04,943 (F)
Purchases in England	92,54,39,851		Purchases in England . . . . .	..
<i>Deduct</i> —Receipts and recoveries on capital account.	1,56,92,14,478	7,67,97,77,060	<i>Deduct</i> —Receipts and recoveries on capital account.	87,225	25,03,690 (F)
Net Expenditure	—32,29,17,949	—4,72,95,116	Net Expenditure	—74,356	—98,747
(2) Scheme for Reserve Stock of Coal—			(8) Purchase of reserve stores by the Ministry of Industry and Supply—		
Reserve stocks of coal at Collieries	15,526	51,56,125	Purchases in India	30,91,191	37,06,64,321(H)
<i>Deduct</i> —Receipts and recoveries on capital account.	1,32,592	44,61,443	Purchases in England	2,07,90,653	
Net Expenditure	—1,17,366	6,94,682	<i>Deduct</i> —Receipts and recoveries on capital account.	4,54,40,549	40,34,80,159
(3) Scheme for the Production and Supply of Coal—			Net Expenditure	—2,15,58,705	—3,28,15,838
Purchases in India	19,94,946	4,64,76,909	(9) Prospecting for oil . . . . .	..	.. (D)
Purchases in England	4,413		(10) Purchase of Machine Tools—		
<i>Deduct</i> —Receipts and recoveries on capital account.	33,87,212	2,32,97,483	Purchases in India	5,47,566	7,98,66,263
Net Expenditure	—13,87,853	2,31,79,426	Purchases in England	11,18,918	
(4) Scheme for the purchase and construction of Lighters—			<i>Deduct</i> —Receipts and recoveries on capital account.	28,55,562	8,53,45,442
Construction of Lighters . . . . .	..	45,97,041	Net Expenditure	—11,89,078	—54,79,179
Purchase of Lighters . . . . .	..		(11) Purchase of foodstuffs by Local Administrations—		
<i>Deduct</i> —Receipts and recoveries on capital account.	91,227	13,34,541	Suspense	1,00,24,787	2,13,24,544
<i>Deduct</i> —Share of the cost debited to His Majesty's Government.	..	21,55,487	<i>Deduct</i> —Receipts and recoveries on capital account.	65,190	
Profit and loss on the operation of Lighters.	..	—1,05,976	Net Expenditure	1,00,75,625	2,13,24,544
Net Expenditure	—91,227	10,01,037	(12) Cinchona Cultivation	3,21,055	86,72,547
(5) Acquisition of frustrated cargoes—			(13) Scheme for chartering and running of steamers for coastal trade.	..	18,78,367
Purchases in India	2,80,573	2,42,97,445	<i>Deduct</i> —Receipts and recoveries on capital account.	..	24,21,848
Purchases in England . . . . .	..		Net Expenditure . . . . .	..	—5,43,481
<i>Deduct</i> —Receipts and recoveries on capital account.	49,731	2,74,99,142	(14) Scheme for purchase and distribution of Standard Cloth—		
Net Expenditure	2,30,842	—32,01,697	(i) Standard cloth	64,34,922	1,09,92,594
(6) Purchase of Rubber—			(ii) Imported cloth	13,05,470	
Purchases in India . . . . .	..	9,76,75,633	(iii) Scheme for the supply of cloth and yarn to Pakistan	2,69,74,680	
Purchases in England . . . . .	..		<i>Deduct</i> —Receipts and recoveries on capital account.	4,25,45,814	
<i>Deduct</i> —Receipts and Recoveries on capital account.	5,049	10,17,90,903	Net Expenditure	—78,30,742	1,09,92,594
Net Expenditure	—5,049	—41,15,270	Net Expenditure	—78,30,742	1,09,92,594
Carried over	—32,42,88,602	—2,97,36,938	Carried over	—34,45,44,803	—2,76,84,498

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of State Trading during and to end of the year 1949-50—*contd.*

	Expenditure during the year	Expenditure to end of the year (A) (C)		Expenditure during the year	Expenditure to end of the year (A) (C)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	—34,45,44,803	—2,76,84,498	Brought forward	—34,83,96,116	36,91,330
(15) Purchase of Woollen goods—			(22) Cost of consumers goods imported on Government Account—		
Purchases in India	4,97,584	6,92,81,717	Purchases in India	38,78,720	2,06,30,970
Purchases in England . . . . .	..		Purchases in England . . . . .	..	54,726
Deduct—Receipts and recoveries on capital account.	11,18,119	8,19,45,261	Deduct—Receipts and recoveries on capital account.	57,84,674	2,69,20,160
Net Expenditure	—6,20,535	—1,26,63,544	Net Expenditure	—19,05,954	—62,34,464
(16) Scheme for purchase of Wattle Bark—			(23) Purchase of Fertilisers—		
Purchases in India	27,806	39,66,871	Purchases in India	11,92,81,990	3,97,16,298
Purchases in England . . . . .	..		Purchases in England . . . . .	..
Deduct—Receipts and recoveries on capital account.	21,695	38,33,455	Deduct—Receipts and recoveries on capital account.	8,01,75,501	
Net Expenditure	6,111	1,33,416	Net Expenditure	3,91,06,480	3,97,16,298
(17) Scheme for Supply of essential commodities—			(24) Purchase of Quinine Substitute	30,83,466	1,68,63,820(J)
Cost of commodities	1,83,407	11,10,930	Deduct—Receipts and recoveries on capital account.	2,21,799	
Advances . . . . .	..		Net Expenditure	28,61,667	1,68,63,820
Suspense	—43,981		(25) Purchase of Colliery Stores—		
Deduct—Receipts and recoveries on capital account—Repayment of Advances.	3,47,339		Purchases in India	97,495	73,73,974
Deduct—Amount met from Revenue . . . . .	..		Purchases in England	2,539	
Net Expenditure	—2,07,893	11,10,930	Deduct—Receipts and recoveries on capital account.	—9,328	72,15,477
(18) Scheme for the purchase of Aluminium—		(E)	Net Expenditure	1,09,362	1,58,497
Purchases in India . . . . .	..	..	(26) Purchase of Paper— (B)		
Other charges—			Purchases in India	4,940	2,18,15,224(G)
Purchases in England . . . . .	..	..	Purchases in England	10,965	
Deduct—Receipts and recoveries on capital account.	..	..	Deduct—Receipts and recoveries on capital account.	4,36,699	2,05,68,129
Net Expenditure . . . . .	..	..	Net Expenditure	—4,20,194	11,47,985
(19) Scheme for the purchase of Electrical Generating Plant—			(27) Air Raid Precaution equipment Purchased centrally.	29	3,54,78,086
Purchases in India	11,79,619	—23,52,867	Deduct—Receipts and recoveries on capital account.	4,06,398	3,40,28,356
Purchases in England . . . . .	..		Net Expenditure	—4,06,369	14,49,750
Deduct—Receipts and recoveries on capital account.	21,48,704		(28) Purchase of Agricultural and Dairy Machinery.	14,05,016	—32,98,546
Net Expenditure	—9,69,085	—23,52,867	Deduct—Receipts and recoveries on capital account.	42,59,940	
(20) Medical Stores Depots and Factories—			Net Expenditure	—23,45,924	—32,98,546
Stores Depot	90,35,994	2,80,23,092(I)	(29) Purchase of Agricultural and Dairy Machinery.	14,05,016	—32,98,546
Factories	3,97,753	7,17,60,106(I)	Deduct—Receipts and recoveries on capital account.	42,59,940	
Deduct—Receipts and recoveries on capital account.	1,15,65,798	2,34,82,441	Net Expenditure	—23,45,924	—32,98,546
Net Expenditure	—21,32,051	7,63,95,757	(30) Purchase of Agricultural and Dairy Machinery.	14,05,016	—32,98,546
(21) Civil Transport	14,971	16,30,25,802	Deduct—Receipts and recoveries on capital account.	42,59,940	
Deduct—Receipts and recoveries on capital account.	—57,169	19,41,83,666	Net Expenditure	—23,45,924	—32,98,546
Net Expenditure	72,140	3,11,57,861	Carried over	—31,18,97,039	5,34,93,750
Carried over	—34,83,96,116	36,91,330			

No. 91 E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of State Trading during and to end of the year 1949-50—concl'd.

	Expenditure during the year	Expenditure to end of the year (A) (C)		Expenditure during the year	Expenditure to end of the year (A) (C)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	31,18,97,030	5,34,93,750	Brought forward	22,29,56,998	14,62,11,900
(29) Scheme for utilisation of used tractor	2,35,79,309	2,95,07,874			
Deduct—Receipts and recoveries on capital account.	17,84,346	39,03,256	(33) Purchase of Stores and Reserve Stock of equipment for the training of Demobilised personnel.	11,98,800	11,98,800
Net Expenditure	2,17,94,963	2,56,04,618	Deduct—Receipts and recoveries on capital account.	2,05,066	2,05,066
(30) Mechanical Cultivation of Land	15,01,908	15,21,283	Net Expenditure	9,93,734	9,93,734
Deduct—Receipts and recoveries on capital account.	11,49,963	12,00,884			
Net Expenditure	3,51,945	3,20,399	(34) Schemes for the consumer and other stores in Andaman—		
(31) Scheme for export of Coal and Coke	1,53,46,471	1,53,46,471	Cost of commodities	15,76,293	30,62,167
Deduct—Receipts and recoveries on capital account.	1,95,44,796	1,95,44,796	Deduct—Receipts and recoveries on capital Account.	17,01,126	55,50,009
Net Expenditure	—41,98,325	—41,98,325	Net Expenditure	—1,24,833	—24,87,842
(32) Import of steel	10,53,55,022	10,53,55,022	Total Capital Outlay Outside the Revenue Account.	—22,20,88,097	14,47,17,792
Deduct—Receipts and recoveries on capital account.	3,43,63,564	3,43,63,564			
Net Expenditure	7,09,91,458	7,09,91,458	Charged	..	..
Carried over	22,59,56,998	14,62,11,900	Voted	—22,20,88,097	14,47,17,792

(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 the 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% 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% of the progressive expenditure upto 14th August 1947.

(B) The progressive expenditure in respect of the scheme No. 26 has been corrected with out financial adjustment. This scheme which was so far treated as falling in Category (2b) has since been found to fall in category (1). The net progressive expenditure has, therefore, been increased by Rs. 7,22,082/-.

(C) In respect of Schemes Nos. 4 to 8, 10,13,15 to 17, 20 to 22, 24,27 and 29 the progressive capital expenditure is still provisional pending the determination of the expenditure to be brought forward on 15th August 1947.

(D) The Scheme was in operation in areas now in Pakistan and the pre-partition progressive expenditure has not, therefore, been carried forward to the Post-Partition accounts. This accounts for the omission of the progressive expenditure although the same was exhibited in the subsidiary accounts appended to the Central Appropriation Accounts.

(E) The Scheme "Purchase of Aluminium" cannot be termed as a State Trading scheme as no asset was purchased nor was any trading done. The pre-partition balances in respect of the scheme have not, therefore, been carried to the Post-partition accounts and the pre-partition adjustments have been dropped as a misclassification. This accounts for the omission of the progressive expenditure although the same was exhibited in the subsidiary accounts appended to the Central Appropriation Accounts.

(F) The progressive figure has been increased by Rs. 2,394/- in rectification of a misclassification in the accounts for 1947-48 (post-partition).

(G) The progressive figure has been reduced by Rs. 707/- in rectification of misposting in the accounts for 1948-49.

(H) The progressive figure has been increased by Rs. 707/- in rectification of misposting in the accounts for 1948-49.

(I) The progressive Expenditure and Recoveries have been reduced by Rs. 26,512/- and Rs. 1,85,039/- respectively in rectification of misclassification in accounts.

(J) The progressive Expenditure and Recoveries have been increased by Rs. 26,512/- and Rs. 1,85,030/- respectively in rectification of misclassification in accounts.

No. 91-F—ACCOUNT of CAPITAL OUTLAY on Grants to Provincial Governments for Development during and to end of the year 1949-50.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Grants for Development Schemes	14,96,75,372 (a)	52,28,63,874
Grants for Grow more Food Schemes	2,12,03,623 (a)	11,25,03,306
Total expenditure outside the Revenue Account (Voted) .	17,08,78,995	63,53,67,180

(a) Differ from figures shown in the notes on p. 631-632 of the Appropriation accounts of the Central Government for 1949-50, due to correction subsequently made.

No. 91-G—ACCOUNT of payments to Pakistan for Unique Institutions during and to the end of the year 1949-50.

	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

**Combined Finance and
Revenue Accounts, etc.,**

for the year 1949-50

(Sections N. to V.—Debt, Deposits, Advances, etc.)

Sections N. to V.—Debt, Deposits, Advances, etc.

Receipts Rs. 32,67,89,21,536

Disbursements Rs. 31,60,55,29,458

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
	92	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds were provided for such expenditure.	342 & 343	..	..
CENTRAL GOVERNMENT					
N.—Public Debt	93	Statement of Public Debt	348	15,67,20,22,168	15,02,40,91,241
O.—Unfunded Debt	94	Special Loans	352	..	21,678
Do.	96	Deposits of Service Funds	353	3,90,603	28,69,537
		Savings Bank Deposits		88,96,04,004	74,16,81,778
		Post Office Certificates		23,78,80,341	12,40,21,437
Do.	97	Indian States Certificates	354	..	14,76,192
		State Provident Funds		15,49,60,978	10,98,84,181
		Other Accounts		1,35,26,683	1,37,41,877
F.—Deposits and Advances	42	Other Appropriations for Reduction or Avoidance of Debt	182	5,00,00,000	..
Do.	100	Silver Redemption Reserve	361	12,30,145	— 2,11,480
Do.	101	Purchases and Sales of Silver	362	—68,36,290	17,00,576
Do.	102	Central Road Fund	363	2,62,68,873	86,27,845
Do.	102-A	Subventions from Central Road Fund	364	4,92,139	1,57,919
Do.	25	Depreciation Reserve Fund—Railways	108	19,19,67,857	11,73,66,358
Do.	25-B	Railway Betterment Fund	110	42,44,916	— 5,21,982
Do.	25-A	Railway Reserve Fund	109	875	26,556
Do.	40-A	Telephone Development Fund	169	1,36,67,860	6,16,788
Do.	40	Renewals Reserve Fund—Posts and Telegraphs	168	71,03,000	49,95,708
		Renewals Reserve Fund—Northern India Salt Revenue		37,200	2,21,414
		Depreciation Reserve Fund—Lighthouses and Light-ships		53,644	..
		General Reserve Fund—Lighthouses and Light-ships		5,46,968	87,452
		Depreciation Reserve Fund—Overseas Communication Service		5,32,000	..
		Fund for the Benefit of Cotton Growers		28,487	23,928
		Fund for payment of Bonus to temporary clerical personnel under the scheme of unified scale of pay		345	19,846
		Reserve Fund for the protection of Sugar Industry		3,97,000	67,480
Do.	104	Fund for the relief of Groundnut Cultivators		..	14,925
		Cotton Textile Fund		20,000	1,00,072
		Cotton Textile Equalisation Fund		26,807	1,330
		Renewals Reserve Fund (Defence Services)	366	—49,472	..
		Coal Production Fund		..	6,179
		Depreciation Reserve Fund—Government Presses		1,33,011	1,45,318
		Civil Aviation Fund		3,00,000	1,54,877
		Sugar (Temporary) Excise Fund		..	8,03,550
		Coal Mines Labour, Housing and General Welfare Fund		2,36,57,022	2,06,48,610
		Post Office Certificates Bonus Fund		2,19,85,578	..
		Mica Mines Labour Welfare Fund		40,59,418	23,29,147
Do.	105	Deposits of Local Funds	369	2,59,95,039	2,85,05,037
Do.	106	Deposits of Branch Line Companies	370	81,841	94,511
Do.	107	Departmental, Judicial and other Deposits	371	2,13,12,50,537	2,17,19,66,234
Do.	..	Advances	..	92,64,14,952	1,09,33,49,786
Do.	..	Suspense	..	26,98,98,508	17,32,42,329
Do.	..	Miscellaneous	..	4,01,65,333	4,19,29,128
Total carried over			..	20,70,20,58,170	19,68,91,97,302

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
		Total Brought forward	..	Rs. 20,70,20,58,170	Rs. 19,68,91,97,302
Q.—Loans and Advances by the Central Government.	109	Advances and Repayments	374	20,07,20,612	75,94,17,784
R.—Remittances . . . . .	..	Receipts and Payments . . . . .	..	5,23,43,13,947	5,18,77,63,453
T.—Transfer of cash between England and India.	112	Do.	387	1,54,96,36,631	1,54,42,97,806
U.—Reserve Bank Deposits . . . . .	..	Reserve Bank Deposits . . . . .	..	..	—92
V.—Cash Balance	114	Opening and Closing Balances	390	1,92,76,44,145	1,48,82,12,740
		TOTAL CENTRAL GOVERNMENT	..	29,61,43,73,505	28,66,88,88,902
PROVINCIAL GOVERNMENTS					
N.—Public Debt	93-A	Statement of Public Debt	349 & 350	1,53,25,71,638	1,13,29,14,263
O.—Unfunded Debt	94	Special Loans	352	2,38,985	49,728
Do.	97	State Provident Funds	355 & 356	5,34,24,713	3,66,76,187
Do.	97	Other Accounts	356	— 2,114	2,677
P.—Deposits and Advances	98	Famine Relief Fund	357	31,83,597	23,83,714
Do.	99	Sinking Funds for Provincial Loans	358	2,79,15,872	97,53,164
Do.	42	Other Appropriations for Reduction or Avoidance of Debt	182	1,00,37,640	..
Do.	99	Sinking Fund Investment Account	358	2,81,00,341	4,13,99,876
Do.	102-A	Subventions from Central Road Fund	364	97,81,788	1,11,90,204
Do.	103	Revenue Reserve Fund	365	77,70,498	2,30,63,633
Do.	103	Revenue Reserve Fund Investment Account	365	6,82,19,140	..
Do.	103	Fund for encouragement of Hindustani Literature	367	54,723	23,950
		Sugar Research and Labour Housing Fund	367	30,71,306	..
		Provincial Road Funds	367	1,05,12,910	40,86,599
		Zamindari Abolition Fund	367	17,30,29,687	17,72,36,249
		General Police Fund	368	21	21
		Pension Equalisation Fund	368	56,340	27,000
		Provincial Sugarcane Cess Fund	367	97,51,702	78,770
		Publication Fund	368	— 1,643	..
		Motor Transport Reserve Fund	368	21,750	..
		Fund for Village Reconstruction and Harijan Uplift	367	10,09,249	58,10,686
		Nazul Fund, (Lucknow).	367	4,97,173	2,21,259
		Magh Mela Fund, (U.P.)	367	4,28,063	2,61,324
		Fund for the promotion of education amongst educationally backward classes.	367 & 368	9,84,000	10,64,416
		Fund for the Development of Rural Water Supply	367	10,00,016	40,20,085
Do.	104	Fund for Water Supply and drainage Scheme	368	..	4,80,495
		Supply Scheme Stabilisation Fund	367	..	3,00,00,000
		Depreciation Reserve Fund—Irrigation	367	19,11,789	11,26,541
		Depreciation Reserve Fund—Electricity	367 & 368	73,73,143	62,82,725
		Sugarcane Compensation Fund	367	..	2,471
		Depreciation Reserve Fund—Government Presses	367 & 368	3,90,894	2,95,979
		Special Reserve Fund—Electricity	367	17,37,456	17,74,843
		Hospital Fund	367	..	3,657
		Deposits of Depreciation Reserve of Government Commercial Concerns.	367 & 368	88,46,982	16,00,438
		Dange District Reserve Fund	367	25,22,083	..
		Post War Reconstruction and Development Fund	367 & 368	3,52,85,260	5,31,847
		Special Development Fund	367	13,975	18,69,945
		Debt Redemption and Avoidance Fund	367	32,21,807	44,65,058
		Food grains Reserve Fund	368	8,61,871	..
Do.	105	Deposits of Local Funds	369 & 370	52,00,20,122	50,11,82,388
Do.	107	Departmental Judicial, and other Deposits	374 & 372	1,91,23,89,502	1,86,34,40,565
Do. . . . .	..	Advances . . . . .	..	5,66,90,772	7,61,11,785
Do. . . . .	..	Suspense . . . . .	..	26,71,55,493	10,01,13,864
Do. . . . .	..	Miscellaneous . . . . .	..	46,89,975	..
R.—Loans and Advances by Provincial Governments.	110	Advances and Repayments	375 & 379	15,79,67,145	35,09,38,388
S.—Remittances . . . . .	..	Receipts and Payments . . . . .	..	6,94,56,512	3,53,78,414
U.—Reserve Bank Deposits—Reserve Bank Deposits . . . . .	..	.. . . . .	..	..	..
V.—Cash Balances	107 & 114	Opening and Closing Balances	371 & 390	17,31,77,208	25,67,28,222
		TOTAL PROVINCIAL GOVERNMENTS	..	5,16,53,69,384	4,68,15,91,428
		TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS	..	34,77,97,42,889	33,35,04,80,420

Sections N. to V.—Debt, Deposits, Advances, etc.

These Sections deal with the Debt and Remittance transactions of Government, as distinct from Revenue, Service and Capital transactions which have been dealt with in the preceding Sections. Besides the accounts of Public Debt, these Sections include an account of all other sources, apart from revenue and capital contributed by Railway Companies and Indian States towards outlay on Indian Government Railways, 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 Provincial Governments (outside the Revenue Account) to end of 1949-50 and of the principal sources from which funds were provided for such expenditure is set forth in Account No. 92 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 Provincial Governments from year to year. In this statement the loans from the Central Government to Provincial Governments are treated as disbursements of the Central Government and as part of the Public Debt of the Provincial 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, Deposits 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 prepartition 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.

No. 92—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 1949-50 and the PRINCIPAL SOURCES from which FUNDS were provided for that EXPENDITURE.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of Uttar Pradesh	Government of Punjab	Government of Bihar	Government of Madhya Pradesh	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital and Other Expenditure												
1. Capital expenditure to end of 1949-50												
Commercial Departments—												
Railways	7,36,14,19,225	..	..	..	..	..	..	..	..	..	..	7,36,14,19,225
Vizagapatam port	4,06,64,827	..	..	..	..	..	..	..	..	..	..	4,06,64,827
Posts and Telegraphs	43,92,67,368	..	..	..	..	..	..	..	..	..	..	43,92,67,368
Irrigation	1,01,80,118	..	..	..	..	..	..	..	..	..	..	1,01,80,118
Electricity Schemes	..	..	..	..	..	..	..	..	..	..	..	..
Other Commercial Departments and Undertakings.	3,54,48,520	..	..	..	..	..	..	..	..	..	..	3,54,48,520
Total Commercial Departments	7,88,69,80,058	..	..	..	..	..	..	..	..	..	..	7,88,69,80,058
Other Departments—												
New Capital at Delhi	23,70,14,783	..	..	..	..	..	..	..	..	..	..	23,70,14,783
Bombay Development Scheme	8,47,51,37,142	..	..	..	..	..	..	..	..	..	..	8,47,51,37,142
Other Accounts	..	..	..	..	..	..	..	..	..	..	..	..
Total Other Departments	8,71,21,51,25	..	..	..	..	..	..	..	..	..	..	8,71,21,51,25
Total Capital Expenditure to end of 1949-50.	16,59,91,31,983	..	..	..	..	..	..	..	..	..	..	16,59,91,31,983
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 Provincial Governments	1,25,52,64,476	..	..	..	..	..	..	..	..	..	..	1,25,52,64,476
Advances to Foreign Governments	75,000	..	..	..	..	..	..	..	..	..	..	75,000
Advances to Crown Representatives	8,82,376	..	..	..	..	..	..	..	..	..	..	8,82,376
Loans to Indian States and Notabilities	16,84,80,232	..	..	..	..	..	..	..	..	..	..	16,84,80,232
Loans to Local Funds, etc.	20,12,05,843	..	..	..	..	..	..	..	..	..	..	20,12,05,843
Loans to Government Servants	40,66,469	..	..	..	..	..	..	..	..	..	..	40,66,469
Total Loans and Advances	1,62,99,74,396	..	..	..	..	..	..	..	..	..	..	1,62,99,74,396
Total Capital and Other Expenditure to end of 1949-50	19,72,91,06,379	..	..	..	..	..	..	..	..	..	..	19,72,91,06,379
4. Deduct—Contribution from Revenue for Capital Expenditure to end of 1949-50	12,16,24,826	..	..	..	..	..	..	..	..	..	..	12,16,24,826
Net Capital and Other Expenditure outside the Revenue Account to end of 1949-50	19,60,74,81,553	..	..	..	..	..	..	..	..	..	..	19,60,74,81,553
Government of Madras	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Bombay	..	..	..	..	..	..	..	..	..	..	..	..
Government of West Bengal	..	..	..	..	..	..	..	..	..	..	..	..
Government of Uttar Pradesh	..	..	..	..	..	..	..	..	..	..	..	..
Government of Punjab	..	..	..	..	..	..	..	..	..	..	..	..
Government of Bihar	..	..	..	..	..	..	..	..	..	..	..	..
Government of Madhya Pradesh	..	..	..	..	..	..	..	..	..	..	..	..
Government of Assam	..	..	..	..	..	..	..	..	..	..	..	..
Government of Orissa	..	..	..	..	..	..	..	..	..	..	..	..
Total	7,36,14,19,225	4,06,64,827	43,92,67,368	1,01,80,118	3,54,48,520	7,88,69,80,058	23,70,14,783	8,47,51,37,142	8,71,21,51,25	16,59,91,31,983	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,379	12,16,24,826	19,60,74,81,553	22,96,26,66,383	1,50,00,00,000	1,25,52,64,476
	75,000	8,82,376	16,84,80,232	20,12,05,843	40,66,469	1,62,99,74,396	19,72,91,06,37					

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 taken from the International Bank for Reconstruction and Development. At the end of 1949-50 the rupee loans bearing interest amounted in round figures to Rs. 20,21 crores, the sterling loans to £27 million, and the dollar loans to Rs. 12.72 crores, or to a total interest bearing debt of Rs. 20.70 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £9,968,828 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 has 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. 5,80,03,648 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 £51,068 under debt not bearing interest in England represents the balance of India 5½ per cent. Stock, 1932,

India 3 per cent. Stock, 1948, India 4 per cent. Stock, 1948-53, India 3½ per cent. Stock, (1931 or after), India 3 per cent. Stock 1949-52 and East Indian Railway 3½ per cent. Debenture Stock, (1937 or after), which remained unclaimed on 31st March 1950. There is besides a balance of rupee debt amounting to Rs. 55,55,570 which is interest free.

Public Debt of Provincial Governments.

3. The Public Debt of the Provincial 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 Section 163 of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, and the entry "Public Debt of the Province" included as item 5 in list II—Provincial Legislative List—in the Seventh Schedule to the Act as adapted, the Provincial Governments have powers to raise loans in the open market, subject to the consent of the Central Government if there is still outstanding any part of a loan made to the Province by the Central Government or in respect of which a guarantee has been given by the Central Government.

Loans granted by the Central Government to the Provincial Governments under Section 163(2) of the Government of India Act, 1935 as adapted by the India (Provisional Constitution) Order, 1947, are recorded under the head "III—Loans from the Central Government." The balances of the liabilities of the Provincial 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. 93 and 93-A exhibit the ultimate liability of Government as represented by the nominal value of outstanding debt.

No. 93.—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT during the year ended 31st March 1950, and the Amounts of DEBT at the commencement and close of the year.

	Amount 1st April 1949	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DEBT RAISED IN INDIA—							
Permanent Debt							
LOANS BEARING INTEREST							
4½ per cent. Loan for Indore State Railway.	70,00,000	..	..	70,00,000	..	..	70,00,000
4½ per cent. Loan, 1950—55 ..	6,73,88,200	..	..	6,73,88,200	..	..	6,73,88,200
4½ per cent. Loan, 1955—60 ..	9,05,63,700	..	..	9,05,63,700	..	..	9,05,63,700
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.	85,64,97,700	..	..	85,64,97,700	..	..	85,64,97,700

No. 93.—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1950, and the Amounts of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1949	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERMANENT DEBT—contd.							
LOANS BEARING INTEREST—contd.							
Brought forward ..	85,64,97,700	..	..	85,64,97,700	..	..	85,64,97,700
4 per cent. Loan from Maharaja Scindia for Indian Government Railways.	1,50,00,000	..	..	1,50,00,000	..	..	1,50,00,000
3½ per cent. Loan, 1954-59 ..	12,85,29,000	(a) 33,498	..	12,85,62,498	(b) 98	..	12,85,62,400
3 per cent. Loan, 1896-97 ..	8,93,35,800	..	..	8,93,35,800	..	..	8,93,35,800
3 per cent. Loan, 1951-54 ..	86,72,71,900	..	..	86,72,71,900	..	..	86,72,71,900
3 per cent. Loan, 1953-55 ..	1,14,60,58,400	..	..	1,14,60,58,400	..	..	1,14,60,58,400
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. 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 1970-75 ..	1,15,05,83,200	..	..	1,15,05,83,200	..	..	1,15,05,83,200
3 per cent Conversion Loan, 1946	2,48,91,94,538	..	..	2,48,91,94,538	(c) 2,953	..	2,48,91,91,585
2½ per cent. Loan, 1960 ..	45,63,06,800	..	..	45,63,06,800	..	..	45,63,06,800
2½ per cent. Loan, 1976 ..	14,77,48,000	..	..	14,77,48,000	..	..	14,77,48,000
2½ per cent. Loan, 1962 ..	75,86,72,300	..	..	75,86,72,300	..	..	75,86,72,300
2½ per cent. Loan, 1961 ..	57,00,68,700	..	..	57,00,68,700	..	..	57,00,68,700
2½ per cent. Loan, 1955 ..	20,00,50,900	40,44,50,000	..	60,45,00,900	..	..	60,45,00,900
2½ per cent. Bonds, 1950 ..	35,09,47,000	..	..	35,09,47,000	..	..	35,09,47,000
2½ per cent. Loan, 1954 ..	35,06,06,300	..	..	35,06,06,300	..	..	35,06,06,300
TOTAL LOANS BEARING INTEREST	14,11,70,47,838	40,44,83,498	..	14,52,15,31,336	3,051	..	14,52,15,28,285
LOANS NOT BEARING INTEREST							
6½ per cent. Treasury Bonds, 1935	1,40,500	..	..	1,40,500	13,500	..	1,27,000
6 per cent. Bonds, 1933-36 ..	6,100	..	..	6,100	500	..	5,600
6 per cent. Bonds, 1932 ..	12,700	..	..	12,700	2,500	..	10,200
6 per cent. Bonds, 1931 ..	10,200	..	..	10,200	2,000	..	8,200
6 per cent. Bonds, 1930 ..	70,700	..	..	70,700	10,500	..	60,200
5½ per cent. Loan, 1938-40 ..	45,300	..	..	45,300	23,500	..	21,800
3½ per cent. Loan, 1842-43 ..	29,99,600	..	..	29,99,600	4,11,200	..	25,88,400
3½ per cent. Loan, 1854-55 ..	40,42,550	..	..	40,42,550	7,04,600	..	33,37,950
3½ per cent. Loan, 1865 ..	55,31,670	..	..	55,31,670	11,09,650	..	44,22,020
3½ per cent. Loan, 1879 ..	6,25,000	..	..	6,25,000	66,300	..	5,58,700
3½ per cent. Loan, 1900-01 ..	56,67,713	..	..	56,67,713	14,02,700	..	42,65,013
3 per cent. Defence Bonds, 1946	14,10,053	..	..	14,10,053	2,03,888	..	12,06,165
Carried over { Loans not bearing interest ..	2,05,62,086	..	..	2,05,62,086	39,50,838	..	1,66,11,248
{ Loans bearing interest	14,11,70,47,838	40,44,83,498	..	14,52,15,31,336	3,051	..	14,52,15,28,285

(a) Creation of Rupee Loans in connection with the Repatriation of Sterling Debt.

(b) Cancellation of Rupee Securities created in connection with the repatriation of Sterling Debt.

(c) Debt discharged by cancellation under Special orders of the Government of India.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1950, and the Amounts of Debt at the commencement and close of the year—*contd.*

	Amount, 1st April 1949	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1950
DEBT RAISED IN INDIA <i>—contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERMANENT DEBT—<i>contd.</i>							
Brought forward { Loans bearing interest	14,11,70,47,838	40,44,83,498	..	14,52,15,31,336	3,051	..	14,52,15,28,285
{ Loans not bearing interest ..	2,05,62,086	..	..	2,05,62,086	39,50,838	..	1,66,11,248
5 per cent. Loan, 1940-43 ..	29,900	..	..	29,900	7,000	..	22,900
5 per cent. Loan, 1939-44 ..	77,800	..	..	77,800	9,300	..	68,500
5 per cent. Bonds, 1935 ..	14,700	..	..	14,700	8,500	..	6,200
5 per cent. Bonds, 1933 ..	5,900	..	..	5,900	..	..	5,900
5 per cent. War Loan, 1929-47	1,93,725	..	..	1,93,725	2,150	..	1,91,575
5 per cent. Loan, 1945-56 ..	55,23,485	..	..	55,23,485	6,48,660	..	48,74,825
4½ per cent. Bonds, 1934 ..	1,52,600	..	..	1,52,600	..	..	1,52,600
4 per cent. Conversion Loan, 1916-17 ..	13,800	..	..	13,800	..	..	13,800
4 per cent. Loan 1934-37 ..	2,03,200	..	..	2,03,200	..	..	2,03,200
4 per cent. Loan, 1948-53 ..	50,900	..	..	50,900	14,700	..	36,200
4 per cent. Bonds, 1943 ..	2,39,200	..	..	2,39,200	1,000	..	2,38,200
3½ per cent. Loan 1947-50 ..	68,04,700	..	..	68,04,700	27,83,800	..	40,20,900
3 per cent. Loan 1949-52 ..	66,63,53,500	..	..	66,63,53,500	63,99,92,500	..	2,63,61,000
3 per cent. Bonds, 1941 ..	18,900	..	..	18,900	400	..	18,500
2½ per cent. Loan 1948-52 ..	62,84,200	..	..	62,84,200	11,06,100	..	51,78,100
TOTAL LOAN NOT BEARING INTEREST	70,65,28,596	..	..	70,65,28,596	64,85,24,948	..	5,80,03,648
INTEREST FREE LOANS							
Three-year Interest Free Defence Bonds	5,50,949	..	..	5,50,949	1,90,550	..	3,60,399
Five year Interest Free Prize Bonds, 1949	1,57,82,360	..	..	1,57,82,360	1,05,87,189	..	51,95,171
TOTAL INTEREST FREE LOANS	1,63,33,309	..	..	1,63,33,309	1,07,77,739	..	55,55,570
TOTAL PERMANENT DEBT	14,83,99,09,743	40,44,83,498	..	15,24,43,93,241	65,93,05,738	..	14,58,50,87,503
Floating Debt—							
Treasury Bills	3,50,52,75,000	14,19,87,25,088	..	17,70,40,00,088	14,28,47,50,088	..	3,41,92,50,000
Securities issued to the Inter- national Monetary Fund and International Bank for Recon- struction and Development ..	1,33,58,00,000	79,02,20,000	..	2,12,60,20,000	..	..	2,12,60,20,000
Treasury Deposit Receipts ..	3,87,75,000	15,14,00,000	..	19,01,75,000	5,16,50,000	..	13,85,25,000
Other Floating Loans	(a) 2,78,000	..	..	2,78,000	..	..	2,78,000
TOTAL FLOATING DEBT IN INDIA	4,88,01,28,000	15,14,03,45,088	..	20,02,04,73,088	14,33,64,00,088	..	5,68,40,73,000
TOTAL DEBT RAISED IN INDIA	19,72,00,37,743	15,54,48,28,586	..	35,26,48,66,329	14,99,57,05,826	..	20,26,91,60,503
DEBT RAISED IN ENGLAND	£	£	£	£	£	£	£
<i>Permanent Debt</i>							
LOANS BEARING INTEREST							
India 4½ per cent. Stock, 1950-55	1,059,820	..	..	1,059,820	41,981	..	1,017,839
India 4½ per cent. Stock, 1958-68	482,794	..	..	482,794	12,316	..	470,478
India 3½ per cent. Stock, 1954-59	360,101	..	..	360,101	2,513	..	357,588
India 2½ per cent. Stock, 1926 ..	162,310	..	..	162,310	7,970	..	154,340
East Indian Railway 4½ per cent. Irredeemable Debenture Stock	10,380	..	..	10,380	430	..	9,950
Eastern Bengal Railway 4 per cent Irredeemable Debenture Stock	2,439	..	..	2,439	..	..	2,439
South Indian Railway 4½ per cent. Perpetual Debenture Stock	4,160	..	..	4,160	120	..	4,040
Great Indian Peninsula Railway 4 per cent. Irredeemable Stock ..	21,080	..	..	21,080	200	..	20,880
Total carried over { Debt raised in England	2,103,084	..	..	2,103,084	65,530	..	2,037,554
{ Debt raised in India	Rs. 19,72,00,37,743	Rs. 15,54,48,28,586	Rs. ..	Rs. 35,26,48,66,329	Rs. 14,99,57,05,826	Rs. ..	Rs. 20,26,91,60,503

(a) Loan raised by the erstwhile Bilaspur State before 1st April 1949 brought on to the Government books without financial adjustment.

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1950, and the Amount of Debt at the commencement and close of the year—*contd.*

	Amount, 1st April 1949	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Debt— brought forward	In India	19,72,00,37,743	15,54,48,28,586	..	35,26,48,66,329	14,99,57,05,826	20,26,91,60,503
	In England	£ 2,103,084	£ ..	£ ..	£ 2,103,084	£ 65,530	£ 2,037,554
Liability for British Government 5 per cent War Loan (1929-47) taken over by India ..	(b) 15,466,928	..	..	15,466,928	..	..	15,466,928
<i>Railway Annuities (a)</i>							
East Indian Railway Annuity terminating in 1953 ..	4,524,489	..	..	4,524,489	960,979	..	3,563,510
Eastern Bengal Railway Annuity terminating in 1957 ..	868,071	..	..	868,071	84,232	..	783,839
Scinde Punjab and Delhi Railway Annuity terminating in 1959	3,061,938	..	..	3,061,938	256,674	..	2,805,264
Madras Railway Annuity termi- nating in 1956	3,195,652	..	..	3,195,652	379,437	..	2,816,215
TOTAL LOANS BEARING INTEREST	29,220,162	..	..	29,220,162	1,746,852	..	27,473,310
LOANS NOT BEARING INTEREST							
Burma Railway 3 per cent. Stock	200	..	..	200	200	..	..
India 5½ per cent. Stock, 1932 ..	100	..	..	100	..	..	100
India 3 per cent. Stock 1948 ..	45,678	..	..	45,678	29,242	..	16,436
India 3½ per cent. Stock, (1931 or after)	33,373	..	..	33,373	8,421	..	24,952
India 4 per cent. Stock, 1948-53	21,800	..	..	21,800	18,400	..	3,400
India 3 per cent. Stock, 1949-52	330,671	..	..	330,671	325,671	..	5,000
East Indian Railway 3½ per cent. Debenture Stock (1937 or after)	1,300	..	..	1,300	120	..	1,180
TOTAL LOANS NOT BEARING INTEREST.	433,122	..	..	433,122	382,054	..	51,068
TOTAL DEBT RAISED IN ENGLAND	29,653,284	..	..	29,653,284	2,128,906	..	27,524,378
DEBT RAISED IN ENG- LAND CONVERTED INTO Rs. at £1 = Rs. 13½	Rs. 39,53,77,125	Rs. ..	Rs. ..	Rs. 39,53,77,125	Rs. 2,83,85,415	Rs. ..	Rs. 36,69,91,710
TOTAL DEBT carried over	IN INDIA	19,72,00,37,743	15,54,48,28,586	..	35,26,48,66,329	14,99,57,05,826	20,26,91,60,503
	IN ENGLAND	39,53,77,125	..	..	39,53,77,125	2,83,85,415	36,69,91,710

(a) The details of payments during 1949-50 in respect of Annuities created in purchase of Railways are:—

East Indian Railway—		£
Annuity terminating in 1953, at the rate of £5 12s. 6d. for £100 Stock of the Company	1,145,216	
Eastern Bengal Railway—		
Annuity terminating in 1957, at the rate of £6 3s. 4 79d. for £100 Stock of the Company	116,884	
Scinde Punjab and Delhi Railway—		
Annuity terminating in 1959, at the rate of £5 3s. 3 141d. for £100 Stock of the Company	371,258	
Madras Railway—		
Annuity terminating in 1956, at the rate of £5 7s. 10 795d. for £100 Stock of the Company	488,378	
	(c) 2,121,736	

(b) 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.

(c) Charged as Capital redeemed during 1949-50 £1,681,322 and Interest on Capital, £440,414 (see page 175).

N. to V.—Debt, Deposits, Advances, etc.

No. 93—ACCOUNT OF PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1950, and the Amounts of DEBT at the commencement and close of the year—concl'd.

	Amount, 1st April 1949	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March 1950	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total brought forward	Debt raised in India	19,72,00,37,743	15,54,48,28,586	..	35,26,48,66,329	14,99,57,05,826	..	20,26,91,60,503
	Debt raised in Eng- LAND.	39,53,77,125	39,53,77,125	2,83,85,415	..	36,69,91,710
OTHER DEBT—								
Loans from the International Bank for Reconstruction and Development—								
(a) Railway Project Loan	..	11,34,33,936	..	11,34,33,936	..	..	11,34,33,936
(b) Agricultural Machinery Project Loan.	..	1,37,59,646	..	1,37,59,646	..	..	1,37,59,646
TOTAL OTHER DEBT	..	12,71,93,582	..	12,71,93,582	..	..	12,71,93,582
TOTAL PUBLIC DEBT OF THE CENTRAL GOVERNMENT.	20,11,54,14,868	15,67,20,22,168	..	35,78,74,37,036	15,02,40,91,241	..	20,76,33,45,795	

Summary

	1st April 1949		31st March 1950	
	Permanent Debt	Floating Debt	Permanent Debt	Floating Debt
	Rs.	Rs.	Rs.	Rs.
DEBT BEARING INTEREST—				
In India	14,11,70,47,838	4,88,01,28,000	14,52,15,28,285	5,68,40,73,000
In England	38,96,02,164	..	36,63,10,799	..
Other Debt	..	..	12,71,93,582	..
TOTAL	14,50,66,50,002	4,88,01,28,000	15,01,50,32,666	5,68,40,73,000
DEBT NOT BEARING INTEREST—				
In India	70,65,28,596	..	5,80,03,648	..
In England	57,74,961	..	6,80,911	..
TOTAL	71,23,03,557	..	5,86,84,559	..
INTEREST FREE DEBT—				
In India	1,63,33,309	..	55,55,570	..
TOTAL PUBLIC DEBT OF THE CENTRAL GOVERNMENT	15,23,52,86,868	4,88,01,28,000	15,07,92,72,795	5,68,40,73,000
	20,11,54,14,868		20,76,33,45,795	

No. 93-A—ACCOUNT OF PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1950, and the Amounts of DEBT at the commencement and close of the year.

	Amount, 1st April 1949	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. Madras Loan, 1952	2,18,95,000	..	2,18,95,000	..	2,18,95,000
3 per cent. Madras Loan, 1953	1,42,08,300	..	1,42,08,300	..	1,42,08,300
3 per cent. Madras Loan, 1955	1,23,25,000	..	1,23,25,000	..	1,23,25,000
3 per cent. Madras Loan, 1956	1,25,10,000	..	1,25,10,000	..	1,25,10,000
3 per cent. Madras Loan, 1959	1,35,91,600	..	1,35,91,600	6,21,000	1,29,70,600
3 per cent. Madras Loan, 1958	1,09,50,000	..	1,09,50,000	1,55,000	1,07,95,000
3 per cent. Madras Loan, 1960	2,98,29,000	..	2,98,29,000	16,10,000	2,82,19,000
2½ per cent. Madras Loan, 1961	3,97,18,200	..	3,97,18,200	6,41,000	3,90,77,200
Floating Debt—					
Treasury Bills . . . . .	..	8,00,00,000	8,00,00,000	8,00,00,000	..
Temporary Loans from the Reserve Bank of India . . . . .	..	16,03,00,000	16,03,00,000	16,03,00,000	..
Loans from the Central Government	12,34,07,304	..	12,34,07,304	4,57,989	12,29,49,315
Total Government of Madras	27,84,34,404	24,03,00,000	51,87,34,404	24,37,84,989	27,49,49,415
GOVERNMENT OF BOMBAY—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. Bombay Government Loan, 1955	3,54,23,300	..	3,54,23,300	..	3,54,23,300
3 per cent. Bombay Government Loan, 1956	3,50,00,000	..	3,50,00,000	..	3,50,00,000
3 per cent. Bombay Government Loan, 1958	3,44,00,000	..	3,44,00,000	..	3,44,00,000
3 per cent. Bombay Provincial Development Loan, 1962 . . . . .	..	6,00,15,500	6,00,15,500	..	6,00,15,500
Loans not bearing Interest—					
6½ per cent. Bombay Development Loan, 1920	97,600	..	97,600	..	97,600
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	23,05,00,000	23,05,00,000	23,06,17,549	(a)—1,17,549
Loans from the Central Government	14,33,72,508	3,15,00,000	17,48,72,508	87,13,381	16,61,59,127
Total Government of Bombay	24,82,93,408	32,20,15,500	57,03,08,908	23,93,30,930	33,09,77,978
GOVERNMENT OF WEST BENGAL—					
Floating Debt—					
Loans from the Imperial Bank of India	36,77,285	14,24,76,677	14,61,53,962	14,24,00,000	37,53,962
Loans from the Central Government	8,22,84,046	5,96,87,000	14,19,71,046	66,31,000	13,53,40,046
Total Government of West Bengal	8,59,61,331	20,21,63,677	28,81,25,008	14,90,31,000	13,90,94,008
GOVERNMENT OF UTTAR PRADESH—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. United Provinces Loan, 1952	1,95,22,400	..	1,95,22,400	..	1,95,22,400
3 per cent. United Provinces Loan, 1961-66	1,72,46,000	..	1,72,46,000	2,56,200	1,69,89,800
3 per cent. United Provinces Loan, 1958	3,29,23,200	..	3,29,23,200	5,26,400	3,23,96,800
3 per cent. United Provinces Loan, 1960	2,40,07,400	..	2,40,07,400	3,75,600	2,36,31,800
2½ per cent. United Provinces Loan, 1961	2,44,95,100	..	2,44,95,100	3,90,600	2,41,04,500
United Provinces Encumbered Estates Act Bonds	2,60,53,588	9,332	2,60,62,900	31,72,270	2,28,90,630
Loans not bearing interest—					
6 per cent. United Provinces Development Loan	44,100	..	44,100	..	44,100
5 per cent. United Provinces Loan, 1944	3,10,200	..	3,10,200	3,000	3,07,200
Floating Debt—					
Temporary Loans from the Reserve Bank	96,00,000	15,32,00,000	16,28,00,000	16,28,00,000	..
Treasury Bills . . . . .	..	5,50,00,000	5,50,00,000	5,50,00,000	..
Loans from the Central Government	18,94,50,945	(b)17,46,61,400	36,41,12,345	10,17,90,674	26,23,21,671
Total Government of Uttar Pradesh	34,36,52,913	38,28,70,732	72,65,23,645	32,43,14,744	40,22,08,901

(a) Represents overdraft with the Bank.

(b) Rs. 6,00,000 repaid during the year treated as minus credit.

N. to V.—Debt, Deposits, Advances, etc.

No. 93-A—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1950, and the Amounts of DEBT at the commencement and close of the year—concl'd.

	Amount, 1st April 1949	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1950
GOVERNMENT OF PUNJAB—	Rs.	Rs.	Rs.	Rs.	Rs.
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	5,79,00,000	5,79,00,000	5,79,00,000	..
Loans from the Central Government (c)	16,75,00,000	17,14,73,000	33,89,73,000	3,39,73,351	30,49,99,649
Total Government of Punjab	16,75,00,000	22,93,73,000	39,68,73,000	9,18,73,351	30,49,99,649
GOVERNMENT OF BIHAR—					
Loans from the Central Government	61,37,000	1,68,00,000	2,29,37,000	..	2,29,37,000
Total Government of Bihar	61,37,000	1,68,00,000	2,29,37,000	..	2,29,37,000
GOVERNMENT OF MADHYA PRADESH—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. Central Provinces and Berar Loan, 1952	47,16,300	..	47,16,300	..	47,16,300
3 per cent. Central Provinces and Berar Loan, 1955	50,00,000	..	50,00,000	..	50,00,000
3 per cent. Central Provinces and Berar Loan, 1956	50,54,200	..	50,54,200	..	50,54,200
3 per cent. Central Provinces and Berar Loan, 1958	52,69,800	..	52,69,800	..	52,69,800
3 per cent. Central Provinces & Berar Loan, 1964	2,03,28,800	..	2,03,28,800	..	2,03,28,800
Loans not bearing interest—					
3 per cent. Central Provinces and Berar Loan, 1949 (b)	72,92,000	..	72,92,000	72,71,300	20,700
Loans from the Central Government	7,05,67,351	3,85,00,000	10,90,67,351	36,74,092	10,53,93,259
Total Government of Madhya Pradesh	11,82,28,451	3,85,00,000	15,67,28,451	1,09,45,392	14,57,83,059
GOVERNMENT OF ASSAM—					
Permanent Debt—					
Loans bearing interest—					
3 per cent. Assam Government Loan, 1952	41,35,000	..	41,35,000	11,87,400	29,47,600
Floating Debt—					
Temporary Loans from the Reserve Bank of India	(a)2,45,90,057	1,85,98,729	4,31,88,786	3,53,55,889	78,32,897
Loans from the Central Government	48,00,000	31,50,000	79,50,000	..	79,50,000
Total Government of Assam	3,35,25,057 (a)	2,17,48,729	5,52,73,786	3,65,43,289	1,87,30,497
GOVERNMENT OF ORISSA—					
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	3,76,00,000	3,76,00,000	3,50,00,000	26,00,000
Loans from the Central Government	1,87,31,975	4,12,00,000	5,99,31,975	20,90,567	5,78,41,408
Total Government of Orissa	1,87,31,975	7,88,00,000	9,75,31,975	3,70,90,567	6,04,41,408

(a) Differs from the last year's closing balance by reason of correction since made.

(b) This loan was notified for discharge during the year.

(c) Pending final decision, opening balance on the 15th August, 1947 under this head was taken as 'nil' while under the corresponding head in the central books viz "Advances to State Governments" appearing in Account No. 93, the opening balance includes 40% of the amount outstanding on the 14th August, 1947, against the Government of Joint Punjab.

Section O—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 dependents. Government has guaranteed these payments and allows 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), the Madras Military Assistant Surgeons' Fund, and the Bengal and Madras Service Family Pension 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 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. Prior to 23rd October, 1948 the limits for individual and public accounts were Rs. 5,000 and Rs. 10,000 respectively. With effect from 23rd October 1948 the limit for an individual has been raised from Rs. 5,000 to Rs. 10,000. Interest on all accounts is allowed at 2 per cent except in cases where the balance falls below Rs. 200 at any time during the financial year and on public and other similar accounts, interest on which is allowed at 1½ per cent. The Post Office Defence Savings Bank was established from 1st April 1941 with a view to enable the public to help in War efforts. Deposits were received into it subject to certain limitations up to 30th June 1946, and bore interest at the rate of 2½ 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. 97 on page 354 represents the amount still to be paid to the depositors.

Post Office Certificates.—These include Post Office Cash Certificates, Post Office Defence Savings Certificates and Post Office National Savings 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 2½ 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, are 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 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 3-1/8 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 4½ 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 year certificate is 3% and that of the 7-year certificate, a little over 3½%. These certificates are subject to the same rules as the 12 year 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.

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 on 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. 104 on page 366.

Indian 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 State Post Offices on the terms and conditions as are applicable to the Post Office 12-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 Indian State Certificates a separate Fund, viz. Indian 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. 104 on page 366.

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. 94 to 97 with the balances held under each and the actual amount of interest paid during the year.

No. 94.—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SPECIAL LOANS, for the year ended 31st March, 1950.

	Balance, 1st April, 1949	Additions to Special Loans	Special Loans Discharged	Balance, 31st March 1950	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) 18,920
8 per cent. Perpetual Loan (Madras)	21,000	..	..	21,000	..
6 per cent. Perpetual Loan (Madras)	70,000	..	..	70,000	..
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	..	..	10,000	..
Annuity Fund of Fattah Ullah Khan (6 per cent.)	40,000	..	..	40,000	..
Total	8,09,000	..	..	8,09,000	18,920
UTTAR PRADESH					
Endowments by the late King of Oudh, 1st Loan (6 per cent.)	(c)24,27,952	..	10,919	24,17,033	} 5,44,853
Endowments by the late King of Oudh, 3rd Loan (5 per cent.)	98,19,790	..	9,551	98,10,239	
Endowments by the late King of Oudh, 6th Loan (4 per cent.)	(c)13,89,811	..	1,208	13,88,603	
Total	1,36,37,553	..	21,678	1,36,15,875	5,44,853
Total Central Government	1,44,46,553	..	21,678	1,44,24,875	5,63,773
PROVINCIAL GOVERNMENTS					
GOVERNMENT OF MADRAS					
8 per cent. Perpetual Loan (Madras)	1,33,000	..	..	1,33,000	9,240
6 per cent. Perpetual Loan (Madras)	10,500	..	..	10,500	..
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	..	..	41,770	2,758
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	14,683
GOVERNMENT OF BOMBAY					
Endowments for Charitable and Educational Institutions (6, 5 and 3½ per cent.)	7,08,713	2,38,985	49,728	(b) 8,97,970	72,568
GOVERNMENT OF UTTAR PRADESH					
Endowment by Raja Kali Sankar Ghosal for Benaras Blind Asylum (5 per cent.)	48,000	..	..	48,000	2,400
Endowment by 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	14,400

(a) Adjusted in the Uttar Pradesh books.

(b) Excludes Rs. 8,23,971 held in the Investment Account of the Anand Institute.

(c) Differs from last year's closing balance due to rounding.

No. 95.—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to TREASURY NOTES, for the year ended 31st March 1950.

	Balance, 1st April 1949	Issues in 1949-50	Payments in 1949-50	Balance, 31st March 1950	Interest paid during the year
CENTRAL GOVERNMENT					
	Rs.	Rs.	Rs.	Rs.	Rs.
Non-Transferable Treasury Notes at 4 per cent.	71,619	..	..	71,619	404
PROVINCIAL 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	17,345

No. 96.—ACCOUNT showing BALANCES, RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SERVICE FUNDS, for the year ended 31st March 1950.

	Balance, 1st April 1949	Receipts in 1949-50	Repayments in 1949-50	Balance, 31st March 1950	Interest paid during the year
CENTRAL GOVERNMENT					
INDIA GENERAL					
Indian Civil Service Family Pension Fund (Untransferred)	5,693	4,035	—1,558	11,236	..
MADRAS					
Military Assistant Surgeons' Fund (4 and 3½ per cent.)	4,21,093	12,874	21,194	4,12,773	12,874
BOMBAY					
Bombay Family Pension Fund of Government Servants (<i>Widows' Pension Branch</i>) (6, 4 and 3½ per cent.).	(a) 26,86,082	2,26,340	2,52,000	26,60,422	97,457
WEST BENGAL					
Bengal and Madras Service Family Pension Fund (4 per cent.)	(a) 15,62,335	(b) —15,62,140	..	195	..
Bengal Uncovenanted Service Family Pension Fund (6 and 3½ per cent.).	19,32,425	1,52,758	2,92,250	16,92,933	1,52,416
Total India	66,07,628	—11,66,133	6,63,886	47,77,609	2,62,747
ENGLAND					
<i>Secretary of State</i>					
	£	£	£	£	£
Indian Civil Service Family Pension Fund (4 per cent.)	1,045,950	48,741	51,799	1,042,892	41,339
Indian Military Service Family Pension Fund (4 per cent.)	1,221,706	51,649	103,323	1,170,032	48,336
Indian Military Widows' and Orphans' Fund (4 per cent.)	254,431	16,365	10,302	260,494	10,241
Total England	2,522,087	116,755	165,424	2,473,418	99,916

(a) Differs from last year's closing balance due to rounding.

(b) The minus adjustment is due to the transfer of Rs. 15,61,689 to the head "XLIV—Receipts in Aid of Superannuation Allowances and Pensions" by minus credit to this head and the balance of Rs. 451 due to the withdrawal by minus credit of the amount erroneously credited to this head in the previous year.

No. 97.—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1950.

	Balance, 1st April 1949	Receipts in 1949-50	Repayments in 1949-50	Balance, 31st March 1950	Interest paid during the year
	Rs. (a)	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
SAVINGS BANK DEPOSITS					
Post Office Savings Bank Deposits	1,52,68,69,046	88,96,08,104	73,77,69,116	1,67,87,08,034	2,84,96,604
Post Office Defence Savings Bank Deposits	(a) 1,87,84,120	—4,100	39,12,657	1,48,67,363	..
Total Savings Bank Deposits	1,54,56,53,166	88,96,04,004	74,16,81,773	1,69,35,75,397	2,84,96,604
POST OFFICE CERTIFICATES					
Post Office Cash Certificates	(a) 25,15,82,761	10,412	3,86,63,358	21,29,29,815	78,91,000
Post Office Ten Year Defence Savings Certificates	3,29,77,347	..	27,09,006	3,02,68,341	10,18,000
Post Office Twelve Year National Savings Certificates	88,18,55,751	17,99,64,854	5,54,94,908	1,00,63,25,697	2,42,73,000
Post Office Seven Year National Savings Certificates	73,19,540	1,18,31,490	21,07,110	1,70,43,920	..
Post Office Five Year National Savings Certificates	1,46,57,030	4,60,73,585	2,50,47,045	3,56,83,570	..
Total Post Office Certificates	1,18,83,92,429	23,78,80,341	12,40,21,427	1,30,22,51,343	3,31,82,000
Indian State Certificates	63,01,225	..	14,76,192	48,25,033	2,43,000
STATE PROVIDENT FUNDS					
State Railway Provident Institution	(a) 62,74,72,740	10,78,99,127	8,91,51,347	64,62,20,520	2,51,77,922
General Provident Fund	(b) 12,11,51,029	2,85,69,607	1,18,83,465	13,78,37,171	48,55,116
Indian Civil Service Provident Fund	(a) 11,27,080	1,05,538	4,48,782	7,83,836	26,025
Indian Civil Service (Non-European Members) Provident Fund	(a) 2,31,430	27,876	525	2,58,781	6,914
Defence Savings Provident Fund	(b) 90,27,293	2,02,270	20,98,893	71,30,670	2,07,048
Defence Savings Railways Provident Fund	9,34,801	24,764	1,90,526	7,69,039	24,686
Savings Provident Fund (Railways) . . . . .	..	12,14,880	82	12,14,798	..
Defence Services Officers' Provident Fund	(a) —8,23,288	61,55,646	10,98,746	42,28,612	2,79,487
Indian Ordnance Department Provident Fund	81,61,811	9,59,109	14,75,259	76,45,661	2,99,160
Military Engineering Services Provident Fund	(a) 37,488	5,010	19,082	23,416	1,598
Contributory Provident Fund	(a) 1,58,56,401	28,09,299	18,53,158	1,68,12,542	5,02,499
Workmen's Contributory Provident Fund	19,10,184	13,25,360	2,78,236	29,57,308	8,691
Contributory (Transferred Railway Personnel) Provident Fund	19,56,255	2,77,212	1,50,441	20,83,026	79,010
Other Miscellaneous Provident Funds	(a) 1,47,53,942	53,85,280	12,35,609	1,69,03,613	4,24,120
Total State Provident Funds	80,17,92,166	15,49,60,978	10,98,84,151	84,68,68,993	3,18,92,276
OTHER ACCOUNTS					
General Family Pension Fund	1,848	2,878	(c) —2,145	6,871	111
Hindu Family Annuity Fund	1,23,161	7,24,947	6,07,206	2,40,902	1,400
Bombay Family Pension Fund of Government Servants, Life Assurance Branch	38,378	15,640	18,335	35,683	1,161
Bengal Christian Family Pension Fund	(a) 11,754	19,162	19,710	11,206	200
Postal Insurance and Life Annuity Fund	(a) 10,64,60,731	1,14,47,276	1,10,13,153	10,68,94,854	40,23,945
Staff Benefit Fund	25,20,063	11,56,745	17,80,464	18,96,344	39,721
Cemetery Endowment Fund	8,49,796	—438	2,26,534	6,22,824	..
Indian Railway Conference Association Employees' Provident Fund	8,49,986	1,28,049	70,268	9,07,767	..
Eastern Group Sleeper Control Provident Fund	3,11,500	32,424	8,352	3,35,572	11,840
Total Other Accounts	11,11,67,217	1,35,26,683	1,37,41,877	11,09,52,023	40,78,378
Total Central Government	3,65,33,06,203	1,29,59,72,006	99,08,05,420	3,95,84,72,789	9,88,92,258

(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 without financial adjustment. See also para 3 on page 341.

(c) The minus debit is due to the withdrawal of an erroneous debit in the previous year's accounts by minus debit in 1949-50 accounts.

No. 97.—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1950—contd.

	Balance, 1st April 1949	Receipts in 1949-50	Repayments in 1949-50	Balance, 31st March 1950	Interest paid during the year
PROVINCIAL GOVERNMENTS					
GOVERNMENT OF MADRAS					
	Rs.	Rs.	Rs.	Rs.	Rs.
General Provident Fund	(a) 4,89,46,152	1,01,32,910	75,64,098	5,15,14,964	18,21,649
Indian Civil Service Provident Fund	(a) 23,17,644	4,27,044	3,48,898	23,95,790	66,917
Indian Civil Service (Non-European Members) Provident Fund	(a) 9,48,589	1,16,733	65,588	9,99,734	27,693
Contributory Provident Fund	(a) 32,52,524	6,35,824	2,05,044	36,83,304	80,365
Total Government of Madras	5,54,64,909	1,13,12,511	81,83,628	5,85,93,792	19,96,623
GOVERNMENT OF BOMBAY					
General Provident Fund	5,14,9 5,139	1,11,71,787	67,31,041	5,59,35,885	18,92,454
Indian Civil Service Provident Fund	(a) 19,70,769	3,18,859	2,74,928	20,14,700	60,904
Indian Civil Service (Non-European Members) Provident Fund	(a) 5,03,949	96,766	10,278	5,90,437	16,421
Contributory Provident Fund	6,28,456	2,46,338	15,072	8,59,722	19,175
Cemetery Endowment Fund	50	..	..	50	..
Total Government of Bombay	5,45,98,363	1,18,33,750	70,31,319	5,94,00,794	19,88,954
GOVERNMENT OF WEST BENGAL					
General Provident Fund	3,35,70,869	52,67,909	51,27,691	3,37,11,087	11,70,181
Indian Civil Service Provident Fund	15,34,682	1,72,615	3,00,258	14,07,039	33,052
Indian Civil Service (Non-European Members) Provident Fund	5,52,743	79,185	4,754	6,27,174	18,567
Contributory Provident Fund	17,98,570	3,36,640	1,77,094	19,58,116	82,112
Other Miscellaneous Provident Funds	4,591	148	..	4,739	148
Total Government of West Bengal	3,74,61,455	58,56,497	56,09,797	3,77,08,155	13,04,060
GOVERNMENT OF UTTAR PRADESH					
General Provident Fund	(a) 4,26,62,801	65,35,760	66,04,736	4,25,93,825	14,83,720
Indian Civil Service Provident Fund	(a) 19,19,924	3,11,020	1,04,972	21,25,972	55,530
Indian Civil Service (Non-European Members) Provident Fund	(a) 4,42,869	1,19,951	—1,863	5,64,683	15,016
Contributory Provident Fund	16,77,702	3,56,388	38,716	19,95,374	47,151
Contributory Provident Pension Fund	3,14,447	18,11,039	94,008	20,31,478	83,977
Other Miscellaneous Provident Funds	513	—691 (b)	..	—178	..
Total Government of Uttar Pradesh	4,70,18,256	91,33,467	68,40,569	4,93,11,154	16,85,394
GOVERNMENT OF PUNJAB					
General Provident Fund	2,25,16,327	39,99,668	17,07,112	2,48,10,633	8,93,289
Indian Civil Service Provident Fund	9,88,262	1,56,082	76,828	10,65,766	45,880
Indian Civil Service (Non-European Members) Provident Fund	2,76,176	43,406	29,561	2,90,021	8,247
Contributory Provident Fund	26,81,361	4,88,291	2,56,312	29,13,340	78,397
Workmen's Contributory Provident Fund	2,069	32,912	..	34,981	..
Other Miscellaneous Provident Funds	3,14,895	28,068	272	3,42,691	9,406
Total Government of Punjab	2,67,79,090	47,48,427	20,70,085	2,94,57,432	10,35,219

(a) Differs from last year's closing balance by reason of correction since made.

(b) Minus adjustment is due to misclassification of Rs. 719 in 1949-50 accounts.

N. to V.—Debt, Deposits, Advances, etc.

No. 97—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1950—*concl'd.*

	Balance, 1st April 1949	Receipts in 1949-50	Repayments in 1949-50	Balance, 31st March 1950	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS					
GOVERNMENT OF BIHAR					
General Provident Fund	(a) 1,92,24,368	30,08,664	23,62,319	1,98,70,713	6,87,648
Indian Civil Service Provident Fund	(a) 18,75,007	2,39,399	1,33,360	19,81,046	45,046
Indian Civil Service (Non-European Members) Provident Fund	(a) 3,97,790	59,316	1,25,247	3,31,859	11,641
Contributory Provident Fund	3,45,297	92,858	2,887	4,35,268	10,724
Dohri Workshop Casual Workers Bonus Fund	(a) 12,300	(b) —2,114	2,677	7,509	368
Total Government of Bihar	2,18,54,762	33,98,123	26,26,490	2,26,26,395	7,55,427
GOVERNMENT OF MADHYA PRADESH					
General Provident Fund	1,68,78,894	31,20,096	18,15,939	1,81,83,051	6,54,108
Indian Civil Service Provident Fund	(a) 13,81,205	1,84,727	1,66,965	13,98,967	43,717
Indian Civil Service (Non-European Members) Provident Fund	(a) 1,52,459	25,253	5,251	1,72,461	4,831
Contributory Provident Fund	(a) 1,90,080	1,48,400	14,477	3,24,003	..
Other Miscellaneous Provident Funds	1,84,734	42,658	5,193	2,22,199	12,259
Total Government of Madhya Pradesh	1,87,87,372	35,21,134	20,07,825	2,03,00,681	7,14,910
GOVERNMENT OF ASSAM					
General Provident Fund	(a) 1,15,98,580	19,79,798	15,80,215	1,19,98,163	3,13,158
Indian Civil Service Provident Fund	(a) 3,98,888	45,539	1,24,690	3,19,737	10,586
Indian Civil Service (Non-European Members) Provident Fund	1,62,769	7,148	..	1,69,917	4,523
Contributory Provident Fund	10,360	56,151	4,285	62,226	941
Other Miscellaneous Provident Funds	(a) 1,05,425	4,443	6,696	1,03,172	..
Total Government of Assam	1,22,76,022	20,93,079	17,15,886	1,26,53,215	3,29,208
GOVERNMENT OF ORISSA					
General Provident Fund	(a) 56,15,234	14,30,933	5,91,027	64,55,140	2,14,500
Indian Civil Service Provident Fund	884	(c) —884	..	..	..
Contributory Provident Fund	(a) 52,611	95,562	2,238	1,45,935	1,621
Total Government of Orissa	56,68,729	15,25,611	5,93,265	66,01,075	2,16,121

(a) Differs from last year's closing balance due to rounding.

(b) Represents net result of a credit of Rs. 2,513 and a write back of Rs. 4,627 in rectification of erroneous credit in the previous year.

(c) Minus adjustment is due to rectification of wrong adjustment made in 1947-48 accounts.

No. 98.—ACCOUNT of the FAMINE RELIEF FUND for the year ended 31st March 1950.

1	Balance on 1st April 1949		Receipts						Payments					Balance on 31st March 1950			
	Cash Balance	Investments	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	Recoveries of Famine Expenditure	Gain on realisation of Securities	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.	Purchase of Securities				
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Government of Madras	Rs. 53,903	(a) Rs. 88,78,182	Rs.	Rs. 2,66,879	Rs.	Rs.	Rs. 4,00,000	Rs. 6,66,879	Rs.	Rs.	Rs.	Rs.	Rs. 6,83,980	Rs. 6,83,980	Rs. 36,802	Rs. 91,62,162	Rs. 91,98,964
Government of Bombay . . . . .	..	66,00,333	..	2,12,409	30,778	..	..	2,43,187	2,43,187	..	..	..	..	2,43,187	..	66,00,333	68,00,333
Government of West Bengal	1,06,485	(a) 13,93,057	..	1,462	..	..	11,98,538	12,00,000	..	..	..	..	11,98,590	11,98,590	1,07,895	13,93,109	15,01,004
Government of Uttar Pradesh	(a) 4,72,752	57,64,837	5,75,000	1,70,743	..	..	..	7,45,743	1,80,565	..	..	..	..	1,80,565	92,426	57,64,837	58,57,263
Government of Punjab . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Government of Bihar— Famine Relief Fund	1,195	10,63,296	..	29,827	..	181	39,819	69,827	25,000	..	..	..	40,000	65,000	6,822	10,63,477	10,70,299
Famine Fund Deposit Account	20,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	20,00,000	..	20,00,000
Government of Madhya Pradesh	5,48,986	55,80,546	..	1,62,893	—27,997	..	..	1,34,896	3,176	..	..	..	..	3,176	6,80,706	55,80,546	62,61,252
Government of Assam	3,00,000	..	1,00,000	..	..	..	..	1,00,000	..	..	..	..	..	..	4,00,000	..	4,00,000
Government of Orissa	38,387	10,45,282	..	23,065	..	..	..	23,065	9,216	..	..	..	..	9,216	52,236	10,45,282	10,97,518

(a) Differs from last year's closing balance by reason of correction since made.

(b) The Nominal and the Market values of the securities held in the Famine Relief Fund Investment Account on 31st March 1950 were as follows :—

	Nominal Value	Market Value
	Rs.	Rs.
Madras	88,33,700	90,52,151
Bombay	62,83,400	64,34,804
West Bengal	14,10,600	14,15,021
Uttar Pradesh	53,56,300	51,47,355
Bihar	10,03,800	10,08,166
Madhya Pradesh	54,40,600	54,42,434
Orissa	9,57,000	9,84,296

Appropriation for Reduction or Avoidance of Debt

The credits brought to account under this head are divided into two categories:—

- (a) Sinking Funds for Provincial 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 181), the head (a) is credited with the amounts set apart each year for the Sinking Funds created for Provincial 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. 93-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 181).

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 Sinking Funds concerned.

N. 10 V.—Debt, Deposits, Advances, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

No. 99.—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March 1950, on ACCOUNT of SINKING FUNDS for PROVINCIAL LOANS and the APPLICATION thereof during the year.

	Balance, 1st April 1949	Transactions during 1949-50				Balance, 31st March 1950
		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 Investment	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS						
GOVERNMENT OF MADRAS						
Sinking Fund for 3 per cent Loan, 1952	(a) 3,69,03,912	76,46,280	..	30,29,536	..	4,15,20,656
Sinking Fund for 3 per cent Loan, 1953						
Sinking Fund for 3 per cent Loan, 1955						
Sinking Fund for 3 per cent Loan, 1956						
Sinking Fund for 3 per cent Loan, 1958						
Sinking Fund for 3 per cent Loan, 1959						
Sinking Fund for 3 per cent Loan, 1960						
Sinking Fund for 2½ per cent Loan, 1961						
General Sinking Fund						
Amount held in the Sinking Fund Investment Account	(a) 1,84,74,358	..	54,56,484	..	54,96,420	(b) 1,85,14,292
Cash Balance in the Sinking Fund	(a) 1,84,29,554	..	..	..	..	2,30,06,364
GOVERNMENT OF BOMBAY						
Sinking Fund for 3 per cent Loan, 1955	1,63,37,602	16,23,856	..	5,224	..	1,79,56,234
Sinking Fund for 3 per cent Loan, 1956	(a) 1,32,65,740	15,69,896	..	5,094	..	1,48,30,542
Sinking Fund for 3 per cent Loan, 1958	(a) 93,38,622	15,26,881	..	4,758	..	1,08,60,745
Amount held in the Sinking Fund Investment Account	(a) 3,83,87,645	..	1,97,26,912	..	2,44,93,802	(b) 4,31,54,535
Cash Balance in the Sinking Fund	(a) 5,54,319	..	..	..	..	4,92,986
GOVERNMENT OF UTTAR PRADESH						
Investment Loan from Central Government	(a) 40,32,113	41,44,922	..	16,871	..	81,60,164
Sinking Fund for 5 per cent Loan, 1944	3,10,200	..	..	3,000	..	3,07,200
Sinking Fund for 3 per cent Loan, 1961-66	3,636	2,55,025	..	2,54,919	..	3,742
Sinking Fund for 3 per cent Loan, 1952	(a) 1,70,65,071	17,44,096	..	4,231	..	1,88,04,936
Sinking Fund for 3 per cent Loan, 1958	89,06,983	22,09,087	..	5,34,187	..	1,05,81,883
Sinking Fund for 3 per cent Loan, 1960	59,48,570	13,52,740	..	3,80,531	..	69,20,779
Sinking Fund for 2½ per cent Loan, 1961	51,81,056	15,27,585	..	3,85,780	..	63,22,861
Amount held in the Sinking Fund Investment Account	3,90,08,542	..	..	..	92,78,276	(b) 4,82,36,818
Cash Balance in the Sinking Fund	24,39,087	..	..	..	..	28,14,741
GOVERNMENT OF MADHYA PRADESH						
Sinking Fund for 3 per cent Loan, 1964 . . . . .	..	6,18,843	..	2,367	..	6,16,476
Sinking Fund for 3 per cent Loan, 1940	38,95,405	14,246	..	39,09,651	..	..
Sinking Fund for 3 per cent Loan, 1952	33,34,858	9,82,367	..	9,071	..	43,08,154
Sinking Fund for 3 per cent Loan, 1955	11,08,296	9,13,006	..	2,052	..	20,19,250
Sinking Fund for 3 per cent Loan, 1956	9,24,671	7,31,998	..	2,018	..	16,54,651
Sinking Fund for 3 per cent Loan, 1958	6,95,750	5,75,123	..	1,491	..	12,69,382
Amount held in the Sinking Fund Investment Account	75,42,587	..	21,26,461	..	21,31,377	(b) 75,47,503
Cash Balance in the Sinking Fund	24,16,393	..	..	..	..	23,20,410
GOVERNMENT OF ASSAM						
Sinking Fund for 3 per cent Loan, 1952	31,21,489	4,79,921	..	12,02,383	..	23,99,027
Amount held in the Sinking Fund Investment Account	26,84,560	..	7,90,484	..	..	(b) 18,94,076
Cash Balance in the Sinking Fund	4,36,929	..	..	..	..	5,04,951

(a) Differs from last year's closing balance by reason of correction since made.

(b) The face value of Securities held in the Sinking Fund Investment Account on 31st March 1950 was as follows:—

	Rs.
Madras	1,84,57,500
Bombay	3,81,07,700
Uttar Pradesh	4,80,93,900
Madhya Pradesh	75,53,200
Assam	18,69,200

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 Reserve

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	
(b) Sterling Securities	48,62,91,753	converted at 1s.
(c) Rupee Coins	49,99,92,674	6d. the rupee.
(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 to 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. A *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 difference 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 Minis. The *pro forma* account of both these parts is prepared annually by the Accountant General, West Bengal, and is subject to audit by the 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 has been 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 of the Secretary of State for Commonwealth Relations, the entire balance of the Reserve is invested in sterling securities. The Reserve including the invested portion is in the custody of the Secretary of State for Commonwealth Relations.

6. The intention is to maintain this Reserve at a market value of Rs. 10 crores. It may 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 Sections 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.

N. to V.—Debt, Deposits, Advances, etc.

The Reserve is 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 are regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments of 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 are 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 constitutes 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, is creditable to revenue under the head "XX -Interest". If in any year there is a net appreciation in investments belonging to the Reserve, the amount of such appreciation together with all the interest receipts of that year is creditable to revenue.

7. 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 "P—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

8. 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. 2,95,18,421 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 this 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. 100 — ACCOUNT of the SILVER REDEMPTION RESERVE showing the amounts accruing to and paid from the RESERVE during 1949-50, the 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 1950.

BUDGETARY ACCOUNT—49

Balance on 1st April 1949	Amounts accruing to the Reserve during 1949-50						Amounts paid from the Reserve during 1949-50				Balance on 31st March 1950
	Proceeds of Sales of Silver Appropriated <i>vide</i> Acct. No. 101	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 less Depreciation	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. 101	Total	
£	£	£	£	£	£	£	£	£	£	£	£
7,500,000	92,261	..	92,261	..	92,261	..	92,261	(a) 7,500,000

(a)

	Nominal value £
3 per cent National Defence Loan, 1954-59	1,260,000
3 per cent. War Loan, 1955-59	1,640,000
2½ per cent Funding Loan, 1952-57	1,370,100
2½ per cent National War Bonds, 1949-50	1,518,300
2½ per cent National War Bonds, 1951-53	750,000
2½ per cent National War Bonds, 1952-54	750,000
	7,207,400
Estimated market value	7,426,678

N. to V. Debt, Deposits, Advances, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

No. 101—Statement showing the transactions under the head "Purchases and Sales of Silver" for the year 1949-50 and the balances under this head at the commencement and at the end of the year.

362

Balance on 1st April 1949	Amounts debited to the head during 1949-50						Amounts credited to the head during 1949-50							Balance on 31st March 1950
	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 shipment of Silver, etc.	Payment to the Government of Burma of its share of proceeds 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 quarterly small coins	Other Payments	Total amount debited to the head during 1949-50	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 <i>Vide</i> Acct. No. 100	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 1949-50	
Cr. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Cr. Rs.
(a) 28,28,22,918	..	1,75,245	..	..	15,25,331	17,00,576	12,741	..	..	..	..	..	63,688	27,42,86,052

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

No. 101-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 1949-50.

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 1949	Value of mutilated or imperfect notes refunded by the Reserve Bank which the Government reimburse to the Reserve Bank	Value of notes refunded to the Reserve Bank owing to withdrawal from circulation	Total	Value of notes taken over by the Reserve Bank for issue	Balance on 31st March 1950
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,16,00,00,000	Nil	1,51,00,00,000	1,14,49,00,000	5,00,00,000	1,19,49,00,000

* 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. 1,15,44,45,709 (opening balance) and Rs. 1,18,98,45,709 (closing balance). The liability to the Reserve Bank, however, remains to the full extent of Rs. 1,19,49,00,000.

Central Road Fund and Subventions from the Central Road Fund to Provincial 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. Under the Indian Tariff Act, 1934, the surcharge on import duty was abolished and the basic duty itself was increased by the amount of the surcharge, while under the Indian Finance Act, 1940, not only was the surcharge on the Excise duty merged in the basic duty, but the rate of both the Excise duty and the Import duty on motor spirit was enhanced to twelve annas a gallon with effect from the 1st March, 1940. Under the Indian Finance Act, 1942, the rate of the Excise and the Import duty on motor spirit was raised from twelve annas to fifteen annas per gallon with effect from the 1st March, 1942. But, under the Indian Finance Act, 1946, the rate was again reduced to twelve annas per gallon with effect from 1st March, 1946. 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—Central 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 P—Deposits and Advances 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 1st April, 1934 to 31st March, 1948) which is applied firstly to defraying 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) The remaining amount is allocated as under:—

- (i) a portion for expenditure in each Governor's Province;
- (ii) a portion for expenditure in the Chief Commissioners' Provinces;
- (iii) a portion for expenditure in the Acceding States; and

(iv) a portion for expenditure in such non-acceding Indian States as may be eligible thereto under any agreement for the time being in force, 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 India and the States referred to in sub-clause (iv) above, 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 1949-50 represents the amount out of the block grants held in deposit with the Central Government.

3. The subventions made from the Central Road Fund to Provincial Governments and Central Administrations are credited to the head "P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" in the Provincial or Central section of the accounts as the case may be.

All allotments for expenditure in Provinces 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 Provincial allotments 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 Provincial Boards of Communication.

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 242 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 "P—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—"P. Deposits and Advances—Sinking Funds—Appropriation for Reduction or Avoidance of Debt—Other Appropriations" which is done by a credit to the head "S1—Capital Account of Civil Works outside the Revenue Account".

No. 102—ACCOUNT of the CENTRAL ROAD FUND for the year ended 31st March 1950

CENTRAL GOVERNMENT		Rs.
Balance on 1st April 1949	:	(a) 7,53,91,678
Appropriation to the Fund during 1949-50 (<i>vide</i> Account No. 70-A)	:	(b) 2,62,68,873
		10,16,60,551
Payments out of the Fund during 1949-50	:	(c) 86,27,845
		9,29,32,706
		Balance on 31st March 1950

(a) Differs from last year's closing balance by reason of correction since made.

(b) Includes Rs. 18,873 representing Miscellaneous Receipts, and Rs. 42,50,000 on account of contributions for the Special Reserve.

(c) Includes besides subventions to Provincial Governments and others shown in Account No. 102-A, (i) Allotments to the Indian States, Rs. 20,27,215, (ii) expenditure of the Consulting Engineer to the Government of India (Roads) P- 2,81,334, (iii) adjustments on account of Write-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 for 1948-49; but excludes:—(i) certain amounts the credits in respect of which, to the subvention head, have been taken in the accounts for 1950-51 and (ii) Rs. 32,89,841 representing expenditure met from the Defense Estimates in various Provinces and Indian States.

No. 102-A—ACCOUNT of SUBVENTIONS to PROVINCIAL GOVERNMENTS, ETC., out of the CENTRAL ROAD FUND during the year ended 31st March 1949, the amounts spent out of the subventions during the year and the balance of the subventions at the close of the year.

Names of Provinces, etc.	Balance on 1st April 1949	Subvention from Central Road Fund during 1949-50 (see Account No. 102)		Expenditure out of the subventions during 1949-50		Balance representing Amounts not spent on Road Development Projects at the close of 1949-50
		Ordinary allotment	Special grants from the Reserve	Against ordinary allotment	Against special grants from the Reserve	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT						
Ajmer Merwara including Rajputana	—41,532	7,504	68,705	—34,860	68,705	832
Hyderabad	(e) 6,19,561	..	..	..	..	6,19,561
Central India	(e) 1,46,080	..	..	47,541	..	98,539
Delhi	(e) 10,11,239	3,51,928	..	55,908	..	13,07,259
Manipur . . . . .	..	32,804	..	..	..	32,804
Madras . . . . .	..	20,625	..	20,625	..	..
Coorg . . . . .	..	10,573	..	..	..	10,573
Total Central Government	17,35,348	4,23,434	68,705	89,214	68,705	20,69,568
Government of Coorg . . . . .	..	..	..	..	..	..
PROVINCIAL GOVERNMENTS						
Government of Madras	(e) 13,02,459	8,43,000	(b) 22,97,714	16,56,413	(b) 22,27,714	5,59,046
Government of Bombay	2,71,384	1,30,900	..	2,76,043	..	1,26,241
Government of West Bengal	(a) 7,99,760	48,26,800	..	51,10,075	..	5,16,485
Government of Uttar Pradesh	(e) 57,692	4,45,500	2,84,070	5,34,298	2,84,070	—31,106
Government of Punjab	38,953	56,000	25,000	17,871	25,000	77,082
Government of Bihar . . . . .	..	..	1,39,393	..	1,39,393	..
Government of Madhya Pradesh	19,481	1,00,200	81,961	1,14,049	81,961	5,632
Government of Assam	(e) —40,322	5,03,300	(c) 980	7,18,408	(e) 1,316	—2,55,763
Government of Orissa	3,194	46,654	(d) 316	3,435	(d) 158	46,571
Total	24,52,601	69,52,354	28,29,434	84,30,592	27,59,612	10,44,185

(a) Differs from last year's closing balance by reason of correction since made without financial adjustment. See also para 3 of the note on page 34.

(b) Rs. 70,000 relating to 'Special grants from the Reserve' paid in 1948-49 were misclassified under 'Ordinary allotment'. The difference is due to readjustment of this amount in 1949-50.

(c) Difference is under scrutiny.

(d) The difference is due to write back of an erroneous adjustment relating to 1948-49.

(e) Differs from last year's closing balance due to rounding.

REVENUE RESERVE FUND

In Madras the Fund was created during 1940-41 and was credited with the surplus yield of certain commercial taxes after meeting the cost of their collection and the loss of revenue due to prohibition. In Uttar Pradesh the fund was started in 1911-42 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, will be utilized on post-war reconstruction. The amount transferred from revenues 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 "111-A—Transfer from the Revenue Reserve Fund".

No. 103.—Statement showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND during the year 1949-50 and the Balance at credit of the fund at the commencement and close of the year.

	Balance, 1st April, 1949		Transactions during the year 1949-50					Balance, 31st March 1950		
			RECEIPTS.			PAYMENTS.				
	Cash Balance	Investments	Appropriation to the Fund from Revenue <i>vide</i> Account No. 91	Interest on Investments	Realisation of Investments	Appropriation from the Fund for expenditure	Addition to Investments	Cash Balance	Investments (a)	Gross Balance
Government of Madras ..	9,49,06,722	23,31,98,672	..	69,28,500	..	..	..	10,18,35,222	23,31,98,672	33,50,33,894
Government of Uttar Pradesh	8,38,73,071	6,82,19,140	1,434	8,40,564	6,82,19,140	2,30,63,633	..	12,98,70,576	..	12,98,70,576

(a) The face value of Securities held in the Revenue Reserve Fund Investment Account on 31st March 1950 was as follows:—

Madras Rs. 23,09,50,000

N. to V.—Debt, Deposits Advances, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1949-50.

Reserve Funds

The deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and Provincial Governments, are brought to account under this head.

No. 104 — ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of Reserve FUNDS for the year ended 31st March 1950.

	Balance, 1st April 1949	Receipts in 1949-50	Total	Payments in 1949-50	Balance, 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
RESERVE FUNDS BEARING INTEREST.					
Renewals Reserve Fund—Salt Department	19,18,249	37,200	19,55,449	2,21,414	17,34,035
Depreciation Reserve Fund—Overseas Communications Service	8,96,000	5,32,000	14,28,000	..	14,28,000
Depreciation Reserve Fund—Lighthouses and Lightships	19,18,862	53,644	19,72,306	..	19,72,306
General Reserve Fund—Lighthouses and Lightships	(a) 69,96,824	5,46,968	75,43,792	37,452	75,06,340
Total	1,17,29,735	11,69,812	1,28,99,547	2,58,866	1,26,40,681
RESERVE FUNDS NOT BEARING INTEREST.					
Post Office Certificates Bonus Fund	5,60,83,340	2,19,85,578	7,80,68,918	..	7,80,68,918
Sugar (Temporary Excise) Fund	2,81,63,561	..	2,81,63,561	8,03,550	2,73,60,011
Reserve Fund for protection of Sugar Industry . . . . .	..	3,97,000	3,97,000	67,480	3,29,520
Civil Aviation Fund	17,90,523	3,00,000	20,90,523	1,54,877	19,35,646
Funds for the relief of groundnut cultivators	4,54,748	..	4,54,748	14,925	4,39,823
Coal Mines Labour Housing and General Welfare Fund	1,33,65,025	2,36,57,022	3,70,22,047	2,08,48,610	1,63,73,437
Fund for the Development of Handloom Weaving Industry	10,00,000	..	10,00,000	..	10,00,000
Cotton Textile Equalisation Fund	87,13,166	26,807	87,39,973	1,330	87,38,643
Cotton Textile Fund	2,33,72,546	20,000	2,33,92,546	1,00,072	2,32,92,474
Coal Production Fund	98,81,462	..	98,81,462	6,179	98,75,283
Mica Mines Labour Welfare Fund	31,95,507	40,59,418	72,54,925	23,29,147	49,25,778
Fund for the benefit of cotton growers	6,20,66,711	28,487	6,20,95,198	23,923	6,20,71,275
Panth Pipoda Reserve Fund	689	..	689	..	(b) 689
Defence Reserve Fund . . . . .	..	..	..	..	..
Renewals Reserve Fund—Defence Services —	..	..	..	..	..
Ordinance and Clothing Factories . . . . .	..	..	..	..	..
Dairy Farms . . . . .	..	..	..	..	..
Grass Farms . . . . .	..	..	..	..	..
Medical Store Depots and Workshops . . . . .	..	—49,472	—49,472	..	—49,472
Depreciation Reserve Fund—Government Presses	16,82,695	1,33,911	18,16,706	1,45,313	16,70,393
Fund for payment of bonus to temporary clerical personnel under the scheme of unified scale of pay	(a) 4,75,327	345	4,75,672	19,846	4,55,826
Total	21,02,45,291	5,05,58,196	26,08,03,487	2,43,15,252	23,64,88,235
Total Central Government	22,19,75,026	5,17,28,008	27,37,03,034	2,45,74,118	24,91,28,916

(a) Differs from last year's closing balances by reason of correction since made.

(b) Excludes Rs. 14,938 held in the Investment Account of Panth Pipoda Reserve Fund. Panth Pipoda is to be merged with Madhya Bharat with effect from 1st April, 1950 and the outstanding balance on that date will be written off to the Head "Miscellaneous Government Account".

No. 104.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES OF RESERVE FUNDS for the year ended 31st March 1950—*contd.*

	Balances, 1st April 1949	Receipts in 1949-50	Total	Payments in 1949-50	Balance, 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS					
RESERVE FUNDS BEARING INTEREST.					
Government of Madras					
Deposits of Depreciation Reserve of Government Commercial Concerns	6,85,490	32,59,929	39,45,419	2,455	39,42,964
Depreciation Reserve Fund—Irrigation	81,20,087	19,11,789	1,00,31,876	11,26,541	(b) 89,05,335
RESERVE FUNDS NOT BEARING INTEREST.					
Government of Madras.					
Provincial Road Fund	53,480	..	53,480	36,137	17,343
Deposits of Depreciation Reserve of Government Commercial Concerns	(a) 15,60,883	..	15,60,883	15,60,883	..
Depreciation Reserve Fund—Government Presses	14,57,020	92,207	15,49,227	80,476	14,68,751
Depreciation Reserve Fund—Electricity	4,47,676	54,24,043	58,71,719	57,16,508	(c) 1,55,211
Special Reserve Fund—Electricity	1,59,767	17,37,456	18,97,223	17,74,843	(d) 1,22,380
Fund for Development of Rural Water Supply	69,27,731	10,00,016	79,27,747	40,20,095	39,07,652
Fund for Village Reconstruction and Harijan Uplift	3,31,29,163	10,09,249	3,41,38,412	58,10,686	2,83,27,726
Total Government of Madras	4,37,35,720	92,62,971	5,29,98,691	1,89,99,628	3,39,99,063
Government of Bombay.					
Provincial Road Fund	1,81,32,923	73,40,110	2,54,73,033	10,04,034	2,44,68,999
Provincial Sugar Cane Cess Fund	..	97,51,702	97,51,702	78,770	96,72,932
Depreciation Reserve Fund—Government Presses	88,867	67,213	1,56,080	1,82,656	—26,576
Dangs District Reserve Fund	15,57,846	25,22,083	40,79,929	..	40,79,929
Deposits of Depreciation Reserve of Commercial Concerns	1,38,136	20,000	1,58,136	37,100	(e) 1,21,036
Special Development Fund	88,96,734	13,975	89,10,709	18,69,945	70,40,764
Debt Redemption and Avoidance Fund	13,98,431	32,21,807	46,20,238	44,65,053	(f) 1,55,185
Post War Reconstruction and Development Fund	17,26,23,541	2,57,217	17,28,80,758	..	17,28,80,758
Total Government of Bombay	20,28,36,478	2,31,94,107	22,60,30,585	76,37,558	21,83,93,027
Government of West Bengal.					
Depreciation Reserve Fund—Government Presses	4,81,342	59,820	5,41,162	8,743	5,32,419
Fund for the Promotion of Education amongst educationally backward Classes.	7,22,263	8,34,000	15,56,263	8,46,493	7,09,770
Total Government of West Bengal	12,03,605	8,93,820	20,97,425	8,55,236	12,42,189
Government of Uttar Pradesh.					
Provincial Road Fund	1,87,00,271	31,72,800	2,18,73,071	30,46,428	1,88,26,643
Hospital Fund	1,16,99,117	..	1,16,99,117	3,657	1,16,95,460
Magh Mela Fund	3,67,585	4,28,063	7,95,628	2,61,324	5,34,304
Sugarcane Compensation Fund	(a) —80,185	..	—80,185	2,471	—82,656
Sugar Research and Labour Housing Fund	1,12,00,000	30,71,306	1,42,71,306	..	1,42,71,306
Depreciation Reserve Fund—Government Presses	3,45,398	1,23,250	4,68,648	..	4,68,648
Deposits of Depreciation Reserve of Commercial Concerns (Government Bus Service)	22,00,000	53,00,000	75,00,000	..	75,00,000
Depreciation Reserve Fund—Electricity	13,75,000	10,50,000	24,25,000	2,78,107	21,46,893
Fund for Encouragement of Hindustani Literature	86,777	54,723	1,41,500	23,950	1,17,550
Nazul Fund (Lucknow)	6,13,319	4,97,173	11,10,492	2,21,259	8,89,233
Supply Schemes Stabilization Fund	3,00,00,000	..	3,00,00,000	3,00,00,000	..
Zamindari Abolition Fund	1,00,00,000	17,30,29,687	18,30,29,687	17,72,36,249	(g) 57,93,438
Total Government of Uttar Pradesh	8,65,07,262	18,67,27,002	27,32,34,264	21,10,73,445	6,21,60,819

(a) Differs from last year's closing balance by reason of corrections since made.

(b) Excludes Rs. 47,64,437 held in the investment Account of Depreciation Reserve Fund—Irrigation.

(c) Excludes Rs. 1,79,84,849 held in the investment Account of Depreciation Reserve Fund—Electricity.

(d) Excludes Rs. 63,48,141 held in the investment Account of the Special Reserve Fund—Electricity.

(e) Represents the balance of the Depreciation Reserve Fund of the Nasik Distillery and the Mahara Flowers Fire Insurance Fund and is exclusive of Rs. 17,77,470 invested in Government and other securities.

(f) Excludes Rs. 11,12,82,091 invested in Government securities.

(g) Excludes Rs. 17,04,76,399 held in investment account.

H. to V.—Debt, Deposits, Advances, etc.

No. 104—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of RESERVE FUNDS for the year ended 31st March 1950—concl'd.

	Balance, 1st April 1949	Receipts in 1949-50	Total	Payments in 1949-50	Balance, 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Punjab.					
Depreciation Reserve Fund—Electricity	69,48,203	8,99,100	78,47,303	2,88,110	75,59,193
Deposits of Depreciation Reserve of Commercial Concerns . . . . .	..	2,67,053	2,67,053	..	2,67,053
Fund for the promotion of education amongst educationally backward classes	9,49,551	1,50,000	10,99,551	2,17,923	8,81,628
Food Grains Reserve Fund . . . . .	..	8,61,871	8,61,871	..	8,61,871
Motor Transport Reserve Fund	2,933	21,750	24,683	..	24,683
Total Government of Punjab	79,00,687	21,99,774	1,01,00,461	5,06,033	95,94,428
Government of Bihar.					
General Police Fund . . . . .	..	21	21	21	..
Pension Equalisation Fund	15,36,149	56,340	15,92,489	27,000	15,65,489
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government	3,41,050	..	3,41,050	..	3,41,050
Funds for financing Public and Private Irrigation Works . . . . .	..	..	..	..	..
Post-War Reconstruction and Development Fund	12,50,00,000	2,00,00,000	14,50,00,000	..	14,50,00,000
Total Government of Bihar	12,68,77,199	2,00,56,361	14,69,33,560	27,021	14,69,06,539
Government of Madhya Pradesh.					
Depreciation Reserve Fund—Government Presses	2,94,990	19,084	3,14,074	10,467	3,03,607
Post War Reconstruction and Development Fund	10,00,57,569	1,48,00,000	11,48,57,569	..	11,48,57,569
Total Government of Madhya Pradesh	10,03,52,559	1,48,19,084	11,51,71,643	10,467	11,51,61,176
Government of Assam.					
Depreciation Reserve Fund—Government Presses	42,425	29,320	71,745	13,637	58,108
Post War Reconstruction and Development Fund	17,66,731	2,28,043	19,94,774	5,31,847	(a) 14,62,927
Publication Fund	24,017	—1,643	22,374	..	22,374
Total Government of Assam	18,33,173	2,55,720	20,88,893	5,45,484	15,43,409
Government of Orissa.					
Fund for Development of Forests	7,45,500	..	7,45,500	..	7,45,500
Fund for Water Supply & Drainage Scheme	13,44,591	..	13,44,591	4,80,495	8,64,096
Total Government of Orissa	20,90,091	..	20,90,091	4,80,495	16,09,596

(a) Excludes Rs. 53,71,359 invested in Central Government Securities.

No. 105.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1950.

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 1949	Receipts in 1949-50	Total	Payments in 1949-50	Balance, 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT.					
District Funds	(a) 5,93,620	21,14,542	27,13,162	21,45,789	5,67,373
Municipal Funds	(a) 81,620	13,06,425	13,88,045	9,86,297	4,01,748
Cantonment Funds	9,78,620	32,36,959	42,15,579	32,54,538	9,61,041
Other Funds	(a) 1,13,00,832	1,93,37,113	3,06,37,945	2,21,18,413	85,19,532
Total Central Government	1,29,59,692	2,59,95,039	3,89,54,731	2,85,05,037	1,04,49,694
PROVINCIAL GOVERNMENTS.					
Government of Madras.					
District Funds	3,72,83,666	10,29,64,235	14,02,47,901	10,22,85,518	3,79,62,383
Municipal Funds	(a) 2,45,17,342	6,20,69,146	8,65,86,488	5,94,45,699	2,71,40,789
Other Funds	31,35,838	83,00,509	1,14,36,347	84,99,764	29,36,583
Total Government of Madras	6,49,36,846	17,33,33,890	23,82,70,736	17,02,30,981	6,80,39,755
Government of Bombay.					
District Funds	(a) 95,49,992	3,39,27,301	4,34,77,293	3,06,04,687	1,28,72,606
Municipal Funds	13,12,021	1,00,03,938	1,13,15,959	93,94,731	19,21,228
Other Funds	(a) 1,15,70,558	6,83,55,638	7,99,26,196	6,41,60,801	1,57,65,395
Total Government of Bombay	2,24,32,571	11,22,86,877	13,47,19,448	10,41,60,219	3,05,59,229
Government of West Bengal.					
District Funds	31,84,576	73,16,601	1,05,01,177	86,54,085	18,47,092
Municipal Funds	18,33,918	73,93,728	92,27,646	74,84,631	17,43,015
Other Funds	(a) 69,24,152	1,35,90,955	2,05,15,107	1,22,68,760	82,46,347
Total Government of West Bengal	1,19,42,646	2,83,01,284	4,02,43,930	2,84,07,476	1,18,36,454
Government of Uttar Pradesh.					
District Funds	(a) 1,41,56,054	4,94,14,818	6,35,70,872	4,71,52,325	1,64,18,547
Municipal Funds	63,91,788	2,29,04,984	2,92,96,772	2,41,67,241	51,29,531
Other Funds	(a) 11,75,541	26,07,134	37,82,675	25,42,455	12,40,220
Total Government of Uttar Pradesh	2,17,23,383	7,49,26,936	9,66,50,319	7,38,62,021	2,27,88,298
Government of Punjab.					
District Funds	(a) 25,39,097	1,53,20,931	1,78,60,028	1,44,65,986	33,94,042
Municipal Funds	(a) 24,72,355	63,54,237	88,26,592	63,67,417	24,59,175
Other Funds	1,05,232	7,73,337	8,78,569	5,79,871	2,98,898
Total Government of Punjab	51,16,684	2,24,48,505	2,75,65,189	2,14,13,074	61,52,115

(a) Differs from last year's closing balance by reason of correction since made.

No. 105.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1950—concl'd.

	Balance, 1st April 1949	Receipts in 1949-50	Total	Payments in 1949-50	Balance, 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Bihar.					
District Funds	1,19,94,127	4,10,80,411	5,30,74,538	3,37,62,317	1,93,12,221
Municipal Funds	(a) 20,04,165	1,01,26,338	1,21,30,503	97,26,352	24,04,151
Other Funds	(a) 2,04,453	1,92,065	3,96,523	1,44,261	2,52,262
Total Government of Bihar	1,42,02,750	5,13,98,814	6,56,01,564	4,36,32,930	2,19,68,634
Government of Madhya Pradesh.					
District Funds	(a) 50,32,506	1,76,85,767	2,27,18,273	1,66,20,370	60,97,903
Municipal Funds	29,52,476	1,08,29,896	1,37,82,372	1,22,67,077	15,15,295
Other Funds	3,17,624	4,53,700	7,71,324	5,48,514	2,22,810
Total Government of Madhya Pradesh	83,02,606	2,89,69,363	3,72,71,969	2,94,35,961	78,36,008
Government of Assam.					
District Funds	(a) 24,80,186	39,93,100	64,73,286	49,77,057	14,96,229
Municipal Funds	(a) 7,32,782	24,33,256	31,66,038	23,09,829	8,56,269
Other Funds	14,17,108	1,15,60,016	1,29,77,124	1,16,52,617	13,24,507
Total Government of Assam	46,30,076	1,79,86,372	2,26,16,448	1,89,39,503	36,76,045
Government of Orissa.					
District Funds	(a) 41,03,440	75,24,195	1,16,27,635	81,74,256	34,53,379
Municipal Funds	12,73,685	18,61,759	31,35,444	20,12,048	11,22,496
Other Funds	(a) 4,38,274	9,82,127	14,20,401	9,13,019	5,07,382
Total Government of Orissa	58,15,399	1,03,68,081	1,61,83,480	1,11,00,223	50,83,257

(a) Differs from last year's balance by reason of correction since made.

No. 106.—ACCOUNT of Payments into and Withdrawals from TREASURIES by BRANCH LINE COMPANIES during and to end of 1949-50.

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, page 86.

	Rs.	Rs.
Aggregate of Debit Balances, 1st April 1949		
Aggregate of Credit Balances, 1st April 1949	*2,33,929	
Net Credit Balance on 1st April 1949		2,33,929
Receipts during 1949-50	81,841	
Withdrawals during 1949-50	94,511	
Net Withdrawals during 1949-50		12,670
Aggregate of Debit Balances, 31st March 1950		
Aggregate of Credit Balances, 31st March 1950	2,21,259	
Net Credit Balance of 31st March 1950		2,21,259

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.

* Difference of Re 1/- between the closing balance for 1948-49 and the opening balance for 1949-50 is due to rounding off.

No. 107.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March 1950.

	Balance, 1st April 1949	Receipts in 1949-50	Total	Payments in 1949-50	Balance, 31st March 1950
CENTRAL GOVERNMENT.					
Deposits bearing interest—					
Other Deposits	1,30,78,64,700	34,05,35,214	1,64,83,99,914	45,16,89,440	1,19,67,10,474
Deposits of Trusts for Indian Princes . . . . .	..	6,87,42,301	6,87,42,301	7,22,000	6,80,20,301
Total	1,30,78,64,700	40,92,77,515	1,71,71,42,215	45,24,11,440	1,26,47,30,775
Deposits not bearing interest—					
Civil Deposits	20,90,36,666	1,02,59,53,781	1,23,49,90,447	94,13,74,544	29,36,15,903
Other Deposits	(b) 23,30,95,615	38,71,11,176	62,02,06,791	39,32,92,352	22,69,14,439
Balance of Coorg	72,15,859	1,76,887	73,92,746	..	73,92,746
Other Accounts (a)	49,57,37,545	30,87,31,178	80,44,68,723	38,48,86,525	41,95,82,198
Transactions connected with the War, 1939	47,30,110	..	47,30,110	1,373	47,28,737
Total	94,98,15,795	1,72,19,73,622	2,67,17,88,817	1,71,95,54,794	95,22,34,023
Total Central Government	2,25,76,80,495	2,13,12,50,537	4,38,89,31,032	2,17,19,66,234	2,21,69,64,798
Government of Coorg.					
Balance of Coorg	-72,15,859	..	-72,15,859	1,76,887	-73,92,746
Other Accounts (a)	8,204	5,592	13,796	5,499	8,297
Total Government of Coorg	-72,07,655	5,592	-72,02,063	1,82,386	-73,84,449
PROVINCIAL GOVERNMENTS.					
Government of Madras.					
Deposits bearing interest—					
Other Deposits . . . . .	..	15,45,068	15,45,068	2,83,259	12,61,809
Deposits not bearing interest—					
Civil Deposits	12,50,00,494	37,81,49,660	50,31,50,154	36,70,20,338	13,61,29,816
Other Accounts (a)	50,88,154	67,94,713	1,18,82,867	1,14,80,075	4,02,792
Total	13,00,88,648	38,49,44,373	51,50,33,021	37,85,00,413	13,65,32,608
Total Government of Madras	13,00,88,648	38,64,89,441	51,65,78,689	37,87,83,672	13,77,94,417
Government of Bombay.					
Deposits not bearing interest—					
Civil Deposits	(b) 5,51,55,368	17,56,26,295	23,07,81,663	16,96,20,052	6,11,61,611
Other Accounts (a)	(b) 99,59,453	38,29,16,590	39,28,76,043	40,88,81,902	-1,60,05,859
Total Government of Bombay	6,51,14,821	55,85,42,885	62,36,57,706	57,85,01,954	4,51,55,752
Government of West Bengal.					
Deposits not bearing interest—					
Civil Deposits	(b) 7,05,40,485	48,31,18,185	55,36,58,670	46,30,68,497	9,05,90,173
Other Account (a)	(b) 5,08,400	76,38,242	81,46,642	50,18,544	31,28,098
Total Government of West Bengal	7,10,48,885	49,07,56,427	56,18,05,312	46,80,87,041	9,37,18,271
Government of Uttar Pradesh					
Deposits not bearing interest—					
Civil Deposits	5,88,85,893	14,33,80,867	20,22,66,760	13,12,85,226	7,09,81,534
Other Accounts (a)	17,78,003	1,42,12,258	1,59,90,261	1,58,02,308	1,87,953
Total Government of Uttar Pradesh	6,06,63,896	15,75,93,125	21,82,57,021	14,70,87,534	7,11,69,487

(a) Excluding transactions relating to "Subventions from Central Road Fund".
 (b) Differs from last year's closing balance by reason of correction since made.

N. to V.— Debt, Deposits, Advances, etc.

No. 107.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March 1950—*concl'd.*

	Balance, 1st April 1949	Receipts in 1949-50	Total	Payments in 1949-50	Balance, 31st March 1950
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Punjab.					
Deposits not bearing interest—					
Civil Deposits	4,28,59,732	6,99,62,420	11,28,22,152	4,39,54,099	6,88,68,053
Other Accounts (a)	(b) 5,80,399	85,06,952	90,87,351	2,71,713	88,15,638
Total Government of Punjab	4,34,40,131	7,84,69,372	12,19,09,503	4,42,25,812	7,76,83,691
Government of Bihar.					
Deposits not bearing interest—					
Civil Deposits	2,32,71,880	4,39,29,573	6,72,01,453	3,29,89,980	3,42,11,473
Other Accounts (a)	7,16,177	38,05,150	45,21,327	38,11,983	7,09,344
Total Government of Bihar	2,39,88,057	4,77,34,723	7,17,22,780	3,68,01,963	3,49,20,817
Government of Madhya Pradesh.					
Deposits not bearing interest—					
Civil Deposits	(b) 1,01,39,346	2,34,41,329	3,35,80,675	2,41,59,840	94,20,835
Other Accounts (a)	3,26,90,706	5,28,14,623	8,55,05,329	6,42,92,720	2,12,12,609
Total Government of Madhya Pradesh	4,28,30,052	7,62,55,952	11,90,86,004	8,84,52,560	3,06,33,444
Government of Assam.					
Deposits not bearing interest—					
Civil Deposits	1,30,88,182	4,65,54,895	5,96,43,077	4,82,54,741	1,13,88,336
Other Accounts (a)	59,914	1,06,584	1,66,498	71,966	94,532
Total Government of Assam	1,31,48,096	4,66,61,479	5,98,09,575	4,83,26,707	1,14,82,868
Government of Orissa.					
Deposits not bearing interest—					
Civil Deposits	(b) 56,11,761	2,24,19,402	2,80,31,163	2,15,99,896	64,31,267
Other Accounts (a)	1,03,48,466	4,74,61,104	5,78,09,570	5,15,67,927	62,41,643
Total Government of Orissa	1,59,60,227	6,98,80,506	8,58,40,733	7,31,67,823	1,26,72,910

(a) Excluding transactions relating to "Subventions from Central Road Fund."

(b) Differs from last year's closing balance by reason of correction since made.

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 England of the Central Government and all English transactions of Provincial Governments including those relating to debt, deposit, etc., heads. 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 Provincial Accounts. The adjustment in respect of the debt head transactions of Provincial 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. 108.—ACCOUNT of EXCHANGE ON REMITTANCE ACCOUNTS for the year ended 31st March 1950.

	Credits.	Debits.
	Rs.	Rs.
A.—Gain or Loss by Exchange on :—		
Remittances through Reserve Bank . . . . .	..	26,37,681
Postal and Money Order transactions	2,23,066	..
Miscellaneous	10,70,188	..
TOTAL	12,93,254	26,37,681
Net Loss by exchange during the year . . . . .	..	13,44,427
B.—Loss by Exchange in respect of Sterling transactions transferred to :—		
CENTRAL GOVERNMENT—		
	Rs.	
Railways	{ Capital . . . 1,05,450	
	{ Revenue . . . 7,002	
Defence Services (Revenue)	2,77,691	
Posts and Telegraphs	{ Capital . . . 3,792	
	{ Revenue . . . 2,371	
Other transactions	{ Capital . . . 14,71,838	
	{ Revenue . . . -2,26,356	
PROVINCIAL GOVERNMENTS—		
Irrigation	{ Capital . . . 710	
	{ Revenue . . . 19	
Electricity Schemes	{ Capital . . . 9,045	
	{ Revenue	
Other transactions	{ Capital . . . 8,780	
	{ Revenue . . . 46,988	
Total loss transferred	17,10,330	..
Net credits brought to account under this head during the year	3,65,903	..
C.—Net Gain by Exchange transferred to the head "XLVI—Miscellaneous", vide Account No. 81	-3,65,903	..
Balance on 31st March 1950 . . . . .	..	..

N. to V.—Debt, Deposits, Advances, etc.

Section Q.—Loans and Advances by the Central Government.

This Section records transactions connected with the advances to Provincial and Foreign Governments and the Coorg Administration, loans to Indian States 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 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 may be granted for the purchase of bicycles and other conveyances under certain conditions.

No. 199.—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT showing the amounts ADVANCED and REPAYED during the year ended 31st March 1950 and the BALANCES of such LOANS, etc., at the commencement and close of the year.

	Balance on 1st April 1949	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March 1950	Amount of Interest received and credited to Revenue (See Account Nos. 41 and 41-A)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments	85,58,21,349	(c) 54,75,07,751 (f)	1,40,33,29,100	14,80,64,624 (f)	1,25,52,64,476	2,83,52,347
Advances to Foreign Governments	75,000	..	75,000	..	75,000	3,445
Loans to Indian States and Notabilities—						
Loans to Indian States	(a) 7,71,40,027	12,35,28,682	20,06,68,709	3,23,82,472	16,82,86,237	16,49,842
Loans to Notabilities	(a) 53,095	1,50,000	2,03,095	9,100	1,93,995	21,378
Total	7,71,93,122	12,36,78,682	20,08,71,804	3,23,91,572	16,84,80,232	16,71,220
Advances to Crown Representative (b)	8,82,376	..	8,82,376	..	8,82,376	..
Other Advances	8,82,376	..	8,82,376	..	8,82,376	..
Loans to Local Funds, etc.—						
Loans to Major Port Trusts and Port Funds	(a) 4,37,41,395	..	4,37,41,395	32,40,622	4,05,00,773	12,53,470
Loans to Municipalities	(a) 93,46,201	27,00,000	1,20,46,201	3,22,823	1,17,23,378	3,42,980
Regimental and other Loans	54,66,974	47,00,000	1,01,66,974	48,26,653	53,40,321	48,548
Loans to District and Other Local Fund Committees	63,68,296	..	63,68,296	11,61,911	52,06,385	2,00,547
Advances to Cultivators	(a) 21,82,276	10,13,563	31,95,839	2,74,383	29,21,456	17,332
Advances under Special Laws	1,60,35,984	40,00,000	2,00,35,984	3,23,181	1,97,12,803	6,04,472
Miscellaneous Loans and Advances	(a) 4,98,82,966	7,13,36,837	12,12,19,803	54,19,076	11,58,00,727	12,08,285
Total	13,30,24,092	8,37,50,400	21,67,74,492	1,55,68,649	20,12,05,843	36,75,634
Loans to Government Servants—						
House Building Advances	3,691	11,668	15,362	50,076	—34,714	720
Advances for the purchase of Motor Conveyances	(a) 28,27,020	24,14,615	52,41,635	21,39,278	31,02,357	19,365
Advances for the purchase of Other Conveyances	(d) 14,46,732	19,82,703	34,29,435	19,22,675	15,06,760	20,049
Passage Advances	5,811	2,400	8,211	1,820	6,391	—11
Other Advances	—1,972	69,565	67,593	5,81,918	—5,14,325	188
Total	42,81,285	(e) 44,80,951	87,62,236	46,95,767	40,66,469	40,311
GRAND TOTAL	1,07,12,77,224	75,94,17,784	1,83,06,95,008	20,07,20,612	1,62,99,74,396	3,37,42,957

(a) Differs from last year's closing balance due to rounding.

(b) This head has been allowed to continue upto 1953-54.

(c) Includes Rs. 50,00,000 advanced to Saurashtra Government and Rs. 5,00,000 advanced to Madhya Bharat Government.

(d) Differs from last year's closing balance by reason of corrections since made without any financial adjustment. See also para 3 on page 341.

(e) Differs from the corresponding figures shown in the Appropriation Accounts due to certain adjustments not included therein.

(f) Differs from the corresponding figures shown in Account No. 7, as Receipts and Disbursements under the head "Loans from the Central Government" mainly due to (i) certain adjustments in the provincial books either in the previous years' accounts, or under other heads of accounts or as a minus credit instead of a debit; and (ii) certain corresponding adjustments in the Central books having been carried out in the subsequent years' accounts.

SECTION R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

This Section records the transactions connected with the loans and advances granted by Provincial Governments to local bodies, cultivators, etc. Loans to Government servants of Provincial Governments for house building and purchase of conveyances, etc., which carry interest at the prescribed rates, are also brought to account in this Section. Loans and Advances granted by Government of Coorg are shown in this Section for the sake of convenience.

No. 110—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1950 and the Balances of such LOANS, etc., at the commencement and close of the year.

	Balance, 1st April 1949	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1950	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF COORG						
Loans to Municipalities, Port Funds, etc.—						
Advances to Cultivators	5,153	..	5,153	..	5,153	..
GOVERNMENT OF MADRAS						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	(a) 3,20,63,502	32,37,800	3,53,01,302	17,12,754	3,35,88,548	11,04,931
Loans to Municipalities	1,25,85,901	17,07,107	1,42,93,008	12,63,609	1,30,20,399	4,61,729
Loans to District and other Local Fund Committees	13,88,689	1,75,533	15,64,222	2,55,873	13,08,349	61,558
Loans to Landholders and other Notabilities	—755		—755	—95	—660	..
Advances to Cultivators	4,87,42,607	2,56,75,308	7,44,17,915	1,01,22,158	6,42,95,757	4,80,556
Advances under Special Laws	26,27,361	26,74,500	53,01,861	8,880	52,02,981	6,296
Miscellaneous Loans and Advances	5,09,12,227	3,65,82,975	8,74,95,202	4,85,37,402	3,89,57,800	12,21,767
Total	14,83,19,532	7,00,53,223	21,83,72,755	6,19,00,581	15,64,72,174	33,36,937
Loans to Government Servants—						
House Building Advances	13,838	15,561	29,399	5,851	23,548	1,426
Advances for purchase of Motor Conveyances	8,31,914	4,06,423	12,38,337	5,34,881	7,03,456	163
Advances for purchase of Other Conveyances	30,998	30,210	61,208	34,619	26,589	9
Passage Advances	—37	..	—37	—27	—10	..
Other Advances	—1,361	4,269	2,908	9,212	—6,304	..
Total	8,75,352	4,56,463	13,31,815	5,84,536	7,47,279	1,598
Total Government of Madras	14,91,94,884	7,05,09,686	21,97,04,570	6,24,85,117	15,72,19,453	33,38,435

(a) Differs from last year's closing balance by reason of correction since made.

N. to V.—Debt, Deposits, Advances, etc.

No. 110—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1950 and the Balances of such LOANS, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April 1949	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1950	Amount of interest received and credited to Revenue (See Account No 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BOMBAY						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and Other Port Funds	(a) 7,73,68,955	..	7,73,68,955	77,09,316	6,96,59,639	33,25,861
Loans to Municipalities	17,28,494	8,51,742	25,80,236	86,152	24,94,084	21,031
Loans to District and other Local Fund Committees	(a) 4,23,354	55,000	4,78,354	..	4,78,354	..
Loans to Land-holders and other Notabilities	1,12,121	22,000	1,34,121	..	1,34,121	..
Advances to Cultivators	4,59,18,529	6,61,78,156	11,20,96,685	2,19,41,214	9,01,55,471	14,44,522
Advances under Special Laws . . . . .	..	2,89,21,050	2,89,21,050	100	2,89,20,950	..
Miscellaneous Loans and Advances	71,02,410	2,04,04,613	2,75,07,023	32,33,268	2,42,73,755	3,21,527
Total	13,26,53,863	11,64,32,561	24,90,86,424	3,29,70,050	21,61,16,374	51,2,941
Loans to Government Servants—						
House Building Advances	7,272	7,185	14,457	3,162	11,295	12
Advances for purchase of Motor Conveyances	3,62,913	2,28,423	5,91,336	1,93,679	3,97,657	1,543
Advances for purchase of Other Conveyances	20,709	47,841	68,550	31,000	37,550	147
Passage Advances	48	..	48	..	48	..
Other Advances	70,979	—69,126	1,853	1,484	369	..
Total	4,61,921	2,14,323	6,76,244	2,29,325	4,46,919	1,702
Total Government of Bombay	13,31,15,784	11,66,46,884	24,97,62,668	3,31,99,375	21,65,63,293	51,14,643
GOVERNMENT OF WEST BENGAL						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	1,18,13,152	3,81,600	1,21,94,752	39,004	1,21,55,748	11,366
Loans to Municipalities	38,85,193	5,85,878	44,71,071	1,52,876	43,18,195	65,021
Loans to District and other Local Fund Committees	(a) 18,59,701	1,99,500	20,59,201	1,23,669	19,35,532	23,994
Advances to Cultivators	(a) 93,05,365	23,41,030	1,16,46,395	22,50,804	93,95,591	3,04,744
Advances under Special Laws	4,47,096	28,153	4,75,249	29,116	4,46,133	6,804
Miscellaneous Loans and Advances	(a) 93,33,290	37,00,979	1,30,34,269	30,98,824	99,35,445	1,62,028
Loans and Advances to Displaced Persons	38,07,914	1,84,18,672	2,22,26,586	9,45,228	2,12,81,358	..
Total	4,04,51,711	2,56,55,812	6,61,07,523	66,39,521	5,94,68,002	5,73,957
Loans to Government Servants—						
House Building Advances	48,531	57,185	1,05,716	24,284	81,432	1,051
Advances for purchase of Motor conveyances	(a) 2,22,871	1,54,254	3,77,125	1,23,125	2,54,000	780
Advances for purchase of Other Conveyances	1,135	3,704	4,839	2,039	2,800	41
Passage Advances	—130	1,933	1,803	465	1,338	29
Other Advances	106	1,020	1,126	138	988	..
Total	2,72,513	2,18,096	4,90,609	1,50,051	3,40,558	1,901
Total Government of West Bengal	4,07,24,224	2,58,73,908	6,65,98,132	67,89,572	5,98,08,560	5,75,858

(a) Differs from last year's closing balance by reason of correction since made.

No. 110—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1950 and the Balances of such LOANS, etc. at the commencement and close of the year—contd.

	Balance, 1st April 1949	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1950	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	(a) 3,28,32,494	76,37,566	4,04,70,060	19,69,065	3,85,00,995	7,03,362
Loans to District and other Local Fund Committees	(a) 10,17,761	20,75,492	30,93,253	33,725	30,59,528	34,016
Advances to Cultivators	(a) 1,17,33,354	1,12,75,514	2,30,08,868	50,91,027	1,79,17,841	3,23,956
Advances under Special Laws	(a) 2,33,87,124	12,819	2,33,99,943	16,10,344	2,17,89,599	6,72,141
Miscellaneous Loans and Advances	(a) 3,26,18,537	1,77,79,878	5,03,98,415	1,35,36,317	3,68,62,098	1,86,150
Total	10,15,89,270	3,87,81,269	14,03,70,539	2,22,40,478	11,81,30,061	22,19,625
Loans to Government Servants—						
House Building Advances	1,08,644	44,496	1,53,140	44,437	1,08,703	695
Advances for purchase of Motor Conveyances	4,81,440	2,59,707	7,41,147	2,88,844	4,52,303	2,010
Advances for purchase of other Conveyances	22,980	40,471	63,451	28,087	35,364	14
Passage Advances	—340	..	—340	240	—580	..
Other Advances	(a)—543	8,222	7,679	3,562	4,117	..
Total	6,12,181	3,52,896	9,65,077	3,65,170	5,99,907	2,719
TOTAL GOVERNMENT OF UTTAR PRADESH	10,22,01,451	3,91,34,165	14,13,35,616	2,26,05,648	11,87,29,968	22,22,344
GOVERNMENT OF PUNJAB						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	11,49,726	5,35,647	16,85,373	1,02,868	15,82,505	47,267
Loans to Land-holders and other Notabilities	21,250	2,00,000	2,21,250	15,000	2,06,250	..
Advances to Cultivators	(a) 1,45,26,305	57,56,202	2,02,82,507	7,10,712	1,95,71,795	48,024
Miscellaneous Loans and Advances	2,51,39,567	1,79,17,934	4,30,57,501	13,97,224	4,16,60,277	35,726
Total	4,08,36,848	2,44,09,783	6,52,46,631	22,25,804	6,30,20,827	1,31,017
Loans to Government Servants—						
House Building Advances	(a) 27,141	4,415	31,556	—2,065	33,621	770
Advances for purchase of Motor Conveyances	3,02,196	1,13,536	4,15,732	1,85,954	2,29,778	2,719
Advances for purchase of Other Conveyances	2,436	7,585	10,021	5,341	4,680	..
Passage Advances	—1,325	..	—1,325	122	—1,447	..
Other Advances . . . . .	..	650	650	39	611	..
Total	3,30,448	1,26,186	4,56,634	1,89,391	2,67,243	3,489
TOTAL GOVERNMENT OF PUNJAB	4,11,67,296	2,45,35,969	6,57,03,265	24,15,195	6,32,88,070	1,34,506

(a) Differs from last year's closing balance by reason of correction since made.

No. 110—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1950 and the Balances of such **LOANS**, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April 1949	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1950	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	17,61,713	1,86,300	19,48,013	45,333	19,02,680	31,638
Loans to District and other Local Fund Committees	34,40,336	5,25,000	39,65,336	4,34,933	35,30,403	90,903
Loans to Land-holders and other Notabilities	1,655	..	1,655	377	1,278	104
Advances to Cultivators	81,82,406	49,27,640	1,31,10,046	9,79,328	1,21,30,718	1,37,677
Advances under Special Laws	8,42,380	4,94,875	13,37,255	1,15,429	12,21,826	29,127
Miscellaneous Loans and Advances	66,67,237	36,36,785	1,03,04,022	21,625	1,02,82,397	..
Total	2,08,95,727	97,70,600	3,06,66,327	15,97,025	2,90,69,302	2,89,449
Loans to Government Servants—						
House Building Advances	33,976	54,042	88,018	14,797	73,221	100
Advances for purchase of Motor Conveyances	3,57,378	3,19,252	6,76,630	2,65,585	4,11,045	2,811
Advances for purchase of Other Conveyances	4,644	25,089	29,733	8,551	21,182	9
Passage Advances	1,200	..	1,200	..	1,200	..
Other Advances	19,987	9,726	29,713	1,101	28,612	13
Total	4,17,185	4,08,109	8,25,294	2,90,034	5,35,260	2,933
Total Government of Bihar	2,13,12,912	1,01,78,709	3,14,91,621	18,87,059	2,96,04,562	2,92,382
GOVERNMENT OF MADHYA PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	1,20,61,036	19,30,914	1,39,91,950	8,61,986	1,31,29,964	4,59,788
Loans to District and other Local Fund Committees	(a) 4,11,256	77,000	4,88,256	1,17,867	3,70,389	9,088
Loans to Land-holders and other Notabilities	3,95,909	..	3,95,909	..	3,95,909	687
Advances to Cultivators	(a) 2,65,91,460	2,29,36,155	4,95,27,615	1,41,93,412	3,53,34,203	9,32,059
Miscellaneous Loans and Advances	67,10,326	2,29,12,138	2,96,22,464	10,33,604	2,85,88,860	24,403
Total	4,61,69,987	4,78,56,207	9,40,26,194	1,62,06,869	7,78,19,325	14,26,025
Loans to Government Servants—						
House Building Advances	30,937	36,172	67,109	13,065	54,044	540
Advances for purchase of Motor Conveyances	1,99,620	1,49,991	3,49,611	1,58,462	1,91,149	1,083
Advances for purchase of Other Conveyances	17,739	24,115	41,854	15,704	26,150	147
Total	2,48,296	2,10,278	4,58,574	1,87,231	2,71,343	1,770
Total Government of Madhya Pradesh	4,64,18,283	4,80,66,485	9,44,84,768	1,63,94,100	7,80,90,668	14,27,795

(a) Differs from last year's closing balance by reason of correction since made.

No. 110—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amount's ADVANCED and REPAID during the year ended 31st March 1950 and the Balances of such LOANS, etc. at the commencement and close of the year—concl'd.

	Balance, 1st April, 1949	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1950	Amount of interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ASSAM						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	6,61,916	7,90,000	14,51,916	22,374	14,29,542	26,955
Loans to District and other Local Fund Committees	1,43,464	32,690	1,76,154	8,272	1,67,882	2,927
Loans to Land-holders and other Notabilities	5,94,825	3,00,000	8,94,825	51,193	8,43,632	5,508
Advances to Cultivators	(a) 67,63,337	3,45,374	71,08,711	3,01,636	68,07,075	2,00,011
Miscellaneous Loans and Advances	(a) 56,649	2,00,730	2,57,379	2,606	2,54,773	6,787
Total	82,20,191	16,68,794	98,88,985	3,86,081	95,02,904	2,68,969
Loans to Government servants—						
House Building Advances	4,60,078	4,96,924	9,57,002	1,44,631	8,12,371	11,460
Advances for purchase of Motor Conveyances	2,55,964	2,07,174	4,63,138	1,31,639	3,31,499	1,128
Advances for purchase of Other Conveyances	19,660	15,821	35,481	14,601	20,880	653
Passage Advances	(a) 1,457	347	1,804	1,117	687	131
Other Advances	6,479	264	6,743	2,523	4,220	620
Total	7,43,638	7,20,530	14,64,168	2,94,511	11,69,657	13,991
Total Government of Assam	89,63,829	23,89,324	1,13,53,153	6,80,592	1,06,72,561	2,82,960
GOVERNMENT OF ORISSA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	50,625	35,000	85,625	11,600	73,935	2,328
Loans to District and other Local Fund Committees	1,61,415	1,00,000	2,61,415	17,940	2,43,475	5,595
Loans to landholders and other Notabilities . . . . .	..	2,00,000	2,00,000	..	2,00,000	..
Advances to Cultivators	(a) 92,99,963	10,36,606	1,03,36,569	33,02,799	70,33,770	1,08,713
Advances under Special Laws	32,83,061	1,17,19,000	1,50,02,061	60,21,700	89,80,361	1,73,143
Miscellaneous Loans and Advances	(a) 45,27,493	1,21,381	46,48,874	19,23,393	27,25,481	1,43,702
Total	1,73,22,557	1,32,11,987	3,05,34,544	1,12,77,522	1,92,57,022	4,33,551
Loans to Government Servants—						
House Building Advances	40,273	10,188	50,461	23,942	26,519	139
Advances for purchase of Motor Conveyances	(a) 2,10,399	3,47,309	5,57,708	1,82,732	3,74,976	2,448
Advances for purchase of Other Conveyances	(a) 18,686	31,969	50,655	24,029	26,626	73
Other Advances	2,400	1,800	4,200	2,262	1,938	..
Total	2,71,758	3,91,266	6,63,024	2,32,965	4,30,059	2,651
Total Government of Orissa	1,75,94,315	1,36,03,253	3,11,97,568	1,15,10,487	1,96,87,081	4,36,232

(a) Differs from last year's closing balance by reason of correction since made.

Section S.—Remittances

Remittances between England and India

The 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 Coorg Administration.
- (vi) Net disbursements on behalf of Railways.
- (vii) Net disbursements on behalf of Provincial Governments.
- (viii) Remittance : Miscellaneous Accounts between England and India.

2. Prior to 1st April, 1937, all transactions in England falling under the heads (i) to (vii) of the Central Government and Provincial Governments were adjusted as far as possible under final heads in the Central and Provincial Sections in the books of Accounting Authorities in England. This procedure has been changed from 1st April 1937 and all English transactions of the Central Government and of the Provinces 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. These transactions are shown in lump under the respective heads in Account No. 111.

3. The transactions under (viii) "Miscellaneous Accounts between England and India" fall into two classes:—

(i) Transactions put through by the agency of Government on behalf of third parties, chiefly, the Government of the United Kingdom, involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, such as recoverable expenditure incurred in India on account of the War Office or the Admiralty and expenditure incurred in England on behalf of Local Funds, Indian States, etc.

(ii) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the accounts of the Secretary of State for the Commonwealth Relations has been gradually diminishing.

The details of transactions falling under classes (i) and (ii) are given in Account No. 111. 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 297, and the explanatory note at page 306, all transactions in England relating to the Defence Services are passed on to India under the sub-Major Heads I, II, III of Major Heads XLVII/58, 59, 60 and Major Head "86—Defence Capital outlay."

No. 111—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1950 and the BALANCE unadjusted at the commencement and close of the year.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1949-50				UNADJUSTED BALANCES	
	1st APRIL 1949		INDIA		ENGLAND		31st MARCH 1950	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
A—ACCOUNTS WITH THE SECRETARY OF STATE	£	£	£	£	£	£	£	£
I—ITEMS ADJUSTABLE IN INDIA—								
Revenue and Expenditure met from Revenue—								
Civil	130	385,801	1,483,181	1,483,181	385,801	..	130
Posts and Telegraphs	47	47	..	..	..
Defence Services	87,691	4,699,822	4,699,822	87,691	..	..
Capital Accounts outside the Revenue Account—								
Civil
Defence Services	955,938	955,938	..	..	..
Net Disbursement on behalf of the Coorg Administration	261	261	..	..	..
Net Disbursement on behalf of Railways	9,617	9,617	..	..	..
TOTAL I—ITEMS ADJUSTABLE IN INDIA—Carried over	130	473,492	7,148,866	7,148,866	473,492	..	130

N. to V.—Debt, Deposits, Advances, etc.

No. 111—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1950 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1949-50				UNADJUSTED BALANCES	
	1ST APRIL 1949		INDIA		ENGLAND		31ST MARCH 1950	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward . . . . .	..	130	473,492	7,148,866	7,148,866	473,492	..	130
A—ACCOUNTS WITH THE SECRETARY OF STATE—<i>contd.</i>								
ITEMS ADJUSTABLE IN INDIA—<i>contd.</i>								
Net Disbursements on behalf of Provincial Governments—								
Government of Madras . . . . .	..	..	..	17,451	17,451	..	..	..
Government of Bombay	6,289	..	..	22,603	16,314	..	..	..
Government of West Bengal . . . . .	..	..	..	47	47	..	..	..
Government of Uttar Pradesh . . . . .	..	..	..	15,815	15,815	..	..	..
Government of Punjab . . . . .	..	..	..	..	..	..	..	..
Government of Bihar . . . . .	..	..	..	6,549	6,549	..	..	..
Government of Madhya Pradesh . . . . .	..	..	..	3,636	5,900	..	2,264	..
Government of Assam . . . . .	..	..	..	5,834	5,834	..	..	..
Government of Orissa . . . . .	..	..	..	167	167	..	..	..
Account with the Government of Pakistan	18,398	..	..	..	..	..	18,398	..
TOTAL	24,687	130	473,492	7,220,968	7,216,043	473,492	20,662	130
Remittances : Miscellaneous Accounts between England & India—								
Postal and Money Order Transactions with Colonial Administrations . . . . .	..	..	1,032,742	..	..	1,032,742	..	..
Capital Outlay on Schemes of State Trading Purchase of Food Department . . . . .	..	5,663	..	..	..	..	..	5,663
Capital outlay on Industrial Developments—Fertilizer Factory Sindri	34,259	..	..	..	..	..	34,259	..
Payments authorised on I.A.F.A. 602 . . . . .	..	..	..	423	423	..	..	..
Encashment of Indian Post Office Cash Certificates . . . . .	..	..	..	..	..	..	..	..
Purchases in the U.S.A. and Dominions, etc. . . . .	..	18,391	..	536	536	..	..	18,391
Exchange Adjustments on Remittance Transactions . . . . .	..	..	..	..	..	..	..	..
Miscellaneous—								
Civil	1,558	..	393,455	36,915	37,860	411,791	..	15,933
Defence Services	45,670	..	107,170	69,039	72,579	107,355	49,225	..
TOTAL—Miscellaneous Accounts between England and India	81,687	24,054	1,533,367	106,913	111,398	1,551,888	83,464	39,987
TOTAL—ITEMS ADJUSTABLE IN INDIA—Carried over	106,374	24,184	2,006,859	7,327,881	7,328,341	2,025,380	104,146	40,017

No. 111—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1950 and the BALANCE unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1949-50				UNADJUSTED BALANCES	
	1ST APRIL 1949		INDIA		ENGLAND		31ST MARCH 1950	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
Brought forward	£ 106,374	£ 24,184	£ 2,006,859	£ 7,327,881	£ 7,328,341	£ 2,025,380	£ 104,146	£ 40,017
A.—ACCOUNTS WITH THE SECRETARY OF STATE								
II.—ITEMS ADJUSTABLE IN ENGLAND								
Remittance: Miscellaneous Accounts between England and India. Effects of deceased British India Officers and men	..	29,516	..	353	9,544	..	..	20,325
Light Dues payable to the Board of Trade	..	3,575	72	3,738	5,060	..	..	2,181
Remittances by British Troops for payment to the British Post Office	..	11,006	128	..	-617	..	..	11,495
Dominion officers serving in India	..	..	..	..	..	..	..	..
Payments authorised on A.F.O 1706 (Air Ministry)	1,708	..	21	1,118	..	616	..	5
Pensions, etc., issued on behalf of the War office	35,593	..	22,061	3,415	..	108,945	..	54,766
Pensions, etc., issued on behalf of the Admiralty	1,173	..	1,402	..	..	1,042	1,533	..
Pensions, etc., issued on behalf of His Majesty's Paymaster-General	11,206	..	8,245	229	..	16,548	2,674	..
Postal and Money Order Transactions with the United Kingdom	188,984	..	..	..	-188,984	..	..	..
Bills of Exchange drawn on the Admiralty—Civil	37,500	..	87,750	..	..	125,250	..	..
Board of Trade Transport	19,585	..	11	..	..	..	19,596	..
Balances of Indian Shipping Masters' Accounts	9,455	..	5,168	2,197	..	6,204	6,222	..
Bills drawn on account of African Protectorates and the Emigration of Coolies	18,569	..	1,612	..	..	19,615	566	..
Maternity benefit paid in India	17	..	4	2	..	-2	21	..
Payments chargeable to the Ministry of Pensions	75,905	..	65,949	5,732	..	63,024	73,098	..
National Health Insurance contribution	..	21,697	8,957	77	..	..	1	12,818
I.C.S.F.P. Fund.—Transferred	..	9,839	2,045	4,391	1,333	..	..	10,852
Indian Civil Services Family Pension Fund (Untransferred)	4,866	..	5,563	3,318	..	..	7,511	..
Superior Services (India) Family Pension Fund (Untransferred)	..	1,599	121	1,506	1,725	..	..	1,259
Indian Military Service Family Pension Fund	254	..	3,045	422	-2,733	..	144	..
Indian Military Widows' and Orphans' Fund	..	340	1,721	1,881	1,035	..	535	..
Casual Remittances for payment by India Office	497	..	..	..	..	..	497	..
Purchases in India on behalf of Dominions and other Foreign Governments	130,426	..	372,412	23,729	..	436,516	42,593	..
Maintenance of British and Foreign Evacuees	201,694	..	533	2,172	..	53,002	147,053	..
Miscellaneous—								
Civil	1,832,943	..	223,506	7,535	12,493	286,694	1,774,713	..
Defence Services	2,921,611	..	983,490	44,431	182,026	529,245	3,513,451	..
TOTAL II—Items adjustable in England.	5,491,986	77,572	1,794,156	106,246	20,882	1,646,700	5,590,207	113,701
Total—A—Accounts with the Secretary of State—								
Carried over	5,598,360	101,756	3,801,015	7,434,127	7,349,223	3,672,080	5,694,353	153,713

N. to V.—Debt, Deposits, Advances, etc.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1950 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1949-50				UNADJUSTED BALANCES	
	1st April 1949		INDIA		ENGLAND		31st MARCH 1950	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,598,360	101,756	3,801,015	7,434,127	7,349,223	3,672,080	5,694,353	153,718
B.—Accounts with the High Commissioner for India								
I.—ITEMS ADJUSTABLE IN INDIA—								
Revenue and Expenditure met from Revenue—								
Civil	..	22,250	673,532	2,130,208	2,054,346	674,505	..	90,085
Posts and Telegraphs	..	..	..	102,707	102,707	..	..	..
Defence Services	..	..	107,374	7,039,380	7,039,380	107,374	..	..
Capital Accounts outside the Revenue Account—								
Civil	13,236	..	..	212,289	289,891	..	90,888	..
Posts and Telegraphs	..	..	..	163,539	163,539	..	..	..
Defence Services	..	..	..	10,675	10,675	..	..	..
Net Disbursements on behalf of the Coorg Administration	..	..	..	3,713	3,713	..	..	..
Net Disbursements on behalf of Railways	..	..	..	4,878,504	4,878,504	..	..	..
Net Disbursements on behalf of Provincial Governments—								
Government of Madras	..	..	..	1,147,002	1,147,002	..	..	..
Government of Bombay	..	..	..	369,937	369,937	..	..	..
Government of West Bengal	..	..	..	66,432	66,432	..	..	..
Government of Uttar Pradesh	..	..	..	505,359	505,359	..	..	..
Government of Punjab	..	..	..	46,384	46,384	..	..	..
Government of Bihar	..	..	..	227,402	227,402	..	..	..
Government of Madhya Pradesh	..	90	..	241,260	238,983	..	..	2,367
Government of Assam	..	..	..	91,708	91,708	..	..	..
Government of Orissa	..	..	..	15,947	15,947	..	..	..
Total—Carried over	13,236	22,340	780,906	17,252,446	17,251,909	781,879	90,839	101,45
	5,598,360	101,756	3,801,015	7,434,127	7,349,223	3,672,080	5,694,353	153,718

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1950 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1949-50				UNADJUSTED BALANCES	
	1ST APRIL 1949		INDIA		ENGLAND		31ST MARCH 1950	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,598,360	101,756	3,801,015	7,434,127	7,349,223	3,672,080	5,694,353	153,718
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA— <i>contd.</i>	13,236	22,340	780,906	17,252,446	17,251,909	781,879	90,838	101,452
I. ITEMS ADJUSTABLE IN INDIA—								
Remittance: Miscellaneous Accounts between England and India—								
Indian Civil Service Provident Fund . . . . .	..	1,251	3,508	73	73	2,956	..	699
Indian Civil Service (Non-European Members) Provident Fund . . . . .	..	297	411	..	..	329	..	215
Recoveries on account of Motor Car Advances—Civil . . . . .	..	794	393	903	1,245	777	..	836
Defence Services . . . . .	..	..	120	210	210	120	..	..
Capital outlay on Industrial Development	121,782	..	..	2,515,598	2,628,776	..	234,960	..
Capital outlay on State Trading Schemes	10,519	..	..	67,982,446	68,033,024	..	61,097	..
General Provident Fund—Civil . . . . .	..	1,646	4,322	471	471	5,403	..	2,727
Defence Services . . . . .	..	..	—106	..	..	—76	..	30
Sundry Provident Funds—Civil . . . . .	..	903	2,964	4,576	5,263	2,901	..	153
Defence Services . . . . .	..	32	6,294	16	16	6,264	..	2
Stores for Mint (Copper)	39,615	..	..	..	..	..	39,615	..
Capital outlay on War Schemes	1,118,701	..	..	..	..	..	1,118,701	..
Passage advances to Government Officers	71	..	..	207	207	15	56	..
Superior Services (India) Family Pension Fund (Untransferred)	83	..	514	7,660	7,764	515	186	..
Stores Construction of Irrigation Works	5,643	..	..	43,590	43,590	..	5,643	..
Capital Stores for Broadcasting	12	..	..	1,111	1,111	..	12	..
Capital Outlay on Civil Aviation . . . . .	..	17	..	289,448	289,448	..	..	17
Item Fisheries	834	..	..	..	..	..	834	..
Indian Supply Mission in U.S.A. . . . .	..	..	..	21,060,171	21,060,171	..	..	..
Stores for Military Engineer Services . . . . .	..	..	..	142,935	142,935	..	..	..
Capital Stores for Salt Works	1,534	..	..	..	..	..	1,534	..
Concession Passages—Civil	6,053	..	..	481	832	..	6,404	..
Defence Services	95	..	..	3,396	3,526	..	225	..
Passage Rebates—Civil	37	..	..	..	..	—15	52	..
Defence Services . . . . .	..	..	..	..	..	6	..	6
Stores charged to Local Funds and Indian States	14,723	..	..	37,255	62,223	..	39,691	..
Encashment of Indian Post Office Cash Certificates . . . . .	..	..	..	35,630	35,630	..	..	..
Stores for Road Development	21,162	..	..	9,905	9,904	..	21,161	..
Stores for Lighthouses & Lightships	30	..	..	..	..	..	30	..
Miscellaneous—Civil . . . . .	..	1,632,493	7,306,182	4,950,720	5,454,554	7,318,926	..	1,141,403
Defence Services	4,219	..	14,917	1,284,558	1,289,654	11,830	12,402	..
Pay and Pensions debitable to Local Funds, etc.	1,108	..	20	2,497	2,846	..	1,477	..
Defence Capital Expenditure—Ordnance Factories . . . . .	..	..	..	31,217	31,217	..	..	..
Purchase of Air Crafts . . . . .	..	..	..	1,299,930	1,446,476	..	146,546	..
TOTAL—Miscellaneous Accounts between England and India	1,346,221	1,637,433	7,339,539	99,705,004	100,551,166	7,349,951	1,690,626	1,146,088
TOTAL—I—Items adjustable in India—carried over	1,359,457	1,659,773	8,120,445	116,957,450	117,803,075	8,131,830	1,781,464	1,247,540
	5,598,360	101,756	3,801,015	7,434,127	7,349,223	3,672,080	5,694,353	153,718

N. to V.—Debt, Deposits, Advances, etc.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1950 and the BALANCES unadjusted at the commencement and close of the year—*concl'd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1949-50				UNADJUSTED BALANCES	
	1st APRIL 1949		INDIA		ENGLAND		31st MARCH 1950	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,598,360	101,756	3,801,015	7,434,127	7,349,223	3,672,080	5,694,353	153,718
B—Accounts with the High Commissioner for India— <i>concl'd.</i>	1,359,457	1,659,773	8,120,445	116,957,450	117,803,075	8,131,830	1,781,464	1,247,540
II.—ITEMS ADJUSTABLE IN ENGLAND—								
Remittance: Miscellaneous Accounts between England and India—								
Postal and Money Order transactions with the United Kingdom	11,752	..	682,439	406,888	..	..	293,303	..
Miscellaneous—								
Civil	165,864	..	380,824	2,084	1,079	266,176	279,507	..
Defence Services	551	..	47,224	15,991	769	369	32,184	..
Total II.—Items adjustable in England	178,167	..	1,110,487	418,963	1,848	266,545	604,994	..
Total B.—Accounts with the High Commissioner for India	1,537,624	1,659,773	9,230,932	117,376,413	117,804,923	8,398,375	2,386,458	1,247,540
Total—Remittance Account Between England and India	7,135,934	1,751,525	13,031,947	124,810,540	125,154,146	12,070,455	8,086,811	1,401,258
Total—Remittance Account in Rupees	..	..	17,37,59,292 (a)	1,66,41,40,580 (a) (b)	1,66,87,21,945 (a)	16,09,29,395 (a)	..	..

(a) The total debits and total credits in this account differ from the corresponding amounts shown in Account No. 4 on account of—

	Dr. Rs.	Cr. Rs.
(1) Erroneous but rectified in subsequent years	6,633	286
(2) Being rectified	1,553	1,600
(3) Rounding	3	1
	Rs. 8,189	Rs. 1,887

(b) Includes Rs. 44 on account of mistake in conversion of sterling into Rupees.

Section T—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 flotation 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. 112.

No. 112—STATEMENT of TRANSFERS of Cash between England and India.

Amount outstanding on 1st April 1949		Transactions during 1949-50				Amount outstanding on 31st March 1950	
		India		England			
Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	93,33,037	2,66,72,160	1,54,42,97,805	1,52,29,64,471	..	..	*39,94,211

* Represents amounts repaid by the Secretary of State on 31st March 1950 against which opposite payment in India was adjusted by the Reserve Bank of India early in 1950-51 and also net loss/gain on India Stock acquired under special arrangements, adjustment of which was mainly effected in 1950-51.

No. 113—STATEMENT showing the DISTRIBUTION between Charged and Voted of the Expenditure etc., heads for the year

Heads of Expenditure	Central Government		Government of Madras		Government of Bombay		Government of West Bengal		Government of Uttar Pradesh	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>N.—Public Debt</i>										
I.—Permanent Debt	..	..	..	..	..	..	..	..	..	..
II.—Floating Debt	..	..	..	..	..	..	..	..	..	..
III.—Loans from the Central Government	..	..	..	..	87,13,381	..	..	..	..	..
<i>P.—Deposits and Advances</i>										
Part I.—Deposits bearing Interest—										
(A) Reserve Funds—										
Depreciation Reserve Fund—Railways	..	11,73,41,693	..	..	..	..	..	..	..	..
Reserve Fund Railways	..	—8,716	..	..	..	..	..	..	..	..
Railway Betterment Fund	..	—5,21,982	..	..	..	..	..	..	..	..
Part II—Deposits not bearing interest—										
(B) Reserve Funds—										
Provincial Road Fund	..	..	..	..	10,04,034	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	..	..	..	..	..	..	..	8,743	..	..
(C) Other Deposit Accounts—										
Subventions from Central Road Fund	..	..	..	..	..	..	..	..	2,47,062	..
Cooch Behar Deposit Account.	..	..	..	..	..	..	..	49,94,229	..	..
Part III—Advances not bearing interest—										
Advances Repayable	..	2,25,20,922	..	34,24,802	..	2,04,02,230	..	19,60,916	..	5,80,373
Coinage Accounts	..	2,67,25,833	..	..	..	..	..	..	..	..
<i>Q.—Loans and Advances by the Central Government—</i>										
Advances to Provincial Governments	54,75,07,751	..	..	..	..	..	..	..	..	..
Loans to Indian States and Notabilities	..	12,36,78,682	..	..	..	..	..	..	..	..
Loans to Local Funds, etc.	..	8,37,50,400	..	..	..	..	..	..	..	..
Loans to Government servants	..	(a) 44,80,951	..	..	..	..	..	..	..	..
<i>R.—Loans and Advances by the Provincial Governments—</i>										
Loans to Municipalities, Port Funds, etc.	..	..	..	7,00,53,223	..	11,64,32,561	..	2,56,55,812	..	3,87,81,269
Loans to Government Servants	..	..	..	4,56,463	..	2,14,323	..	2,18,096	..	3,52,896
Total	54,75,07,751	37,79,67,783	..	7,39,34,488	97,17,415	13,70,49,114	..	3,28,37,796	2,47,062	3,97,14,538

(a) Differs from the corresponding figures shown in the Appropriation Accounts due to certain adjustments not included therein. See also footnote (e) on page 374.

No. 114.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March, 1950

	Balance, 1st April 1949	Balance, 31st March 1950		Balance, 1st April 1949	Balance, 31st March 1950
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA					
<i>Cash in District Treasuries—</i>					
India General	(b) 5,98,16,168	4,64,40,652	Government of Uttar Pradesh—		
Coorg	—2,19,438	1,28,364	Cash in District Treasuries	9,03,033	47,19,264
Bombay	62,47,060	13,30,179	Cash in Reserve Bank and its Branches	86,10,172	1,99,06,963
Bihar	—16,30,200	—13,89,949	Total Government of Uttar Pradesh	95,13,205	2,46,26,227
Madhya Pradesh	5,53,800	50,87,959	Government of Punjab—		
Assam	(a) 1,43,441	—7,80,096	Cash in District Treasuries	14,19,523	10,49,611
Orissa	—18,65,800	—35,27,200	Cash in Reserve Bank and its Branches	—3,08,32,874	8,85,99,307
Total Cash in District Treasuries	6,20,45,031	4,72,89,909	Total Government of Punjab	—2,94,13,351	8,96,48,918
Cash in Reserve Bank and its Branches	1,84,88,46,495	1,40,68,92,705	Government of Bihar—		
Total India	1,91,08,91,526	1,45,41,82,614	Cash in District Treasuries	14,70,608	6,71,045
	£	£	Cash in Reserve Bank and its Branches	—34,29,183	—1,91,98,313
ENGLAND			Total Government of Bihar	—19,58,575	—1,85,27,268
Secretary of State	542,866	482,296	Government of Madhya Pradesh—		
High Commissioner	713,581	2,069,963	Cash in District Treasuries	13,15,126	16,19,143
Total England	1,256,447	2,552,259	Cash in Reserve Bank and its Branches	3,70,51,330	2,05,47,977
	Rs.	Rs.	Total Government of Madhya Pradesh	3,83,66,456	2,21,67,120
Total England converted into Rs. at £ 1 = Rs. 13 1/3.	1,67,52,619	3,40,30,126	Government of Assam—		
Total Central Government	1,92,76,44,145	1,48,82,12,740	Cash in District Treasuries	15,00,620	14,99,338
			Cash in Reserve Bank and its Branches	2,07,15,254	1,88,50,675
PROVINCIAL GOVERNMENTS			Total Government of Assam	2,22,15,874	2,03,50,013
Government of Madras—			Government of Orissa—		
Cash in District Treasuries	44,73,724	36,35,636	Cash in District Treasuries	68,74,550	32,31,193
Cash in Reserve Bank and its Branches	3,02,86,877	—2,86,76,100	Cash in Reserve Bank and its Branches	1,45,09,032	2,35,84,579
Total Government of Madras	3,47,60,601	—2,50,40,464	Total Government of Orissa	2,13,83,582	2,68,15,772
Government of Bombay—					
Cash in District Treasuries	80,38,492	96,19,044			
Cash in Reserve Bank and its Branches	—3,69,51,624	—1,12,53,975			
Total Government of Bombay	—2,89,13,132	—16,34,931			
Government of West Bengal—					
Cash in District Treasuries	11,32,608	46,43,492			
Cash in Reserve Bank and its Branches	9,88,74,081	10,62,86,597			
Total Government of West Bengal	10,00,06,689	11,09,30,089			

(a) Differs by Rs. 22,56,441 from the last year's closing balance due to inclusion of the cash balance at the Tripura (Agartala) Treasury as on 15th October 1949 in the Government Accounts.

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

NEW DELHI
The 17th February, 1950.

A. K. CHANDA
Comptroller and Auditor General of India.