



सत्यमेव जयते

COMBINED FINANCE AND REVENUE ACCOUNTS

OF THE

CENTRAL AND STATE
GOVERNMENTS IN INDIA

FOR THE YEAR

1954-55



Comptroller and Auditor General of India, 1959

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INTRODUCTORY

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

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

Beginning with the year 1950-51, Government accounts are being kept in the following three parts:—

- Part I—Consolidated Fund
- Part II—Contingency Fund
- Part III—Public Account

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

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

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

In Part II of the Account are recorded the transactions connected with the Contingency Fund set up under Article 267 of the Constitution of India.

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

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

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

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting at any time the true state of affairs of Government Commercial undertakings which are run on strictly commercial principles. The detailed accounts of this class of undertakings are maintained outside the regular accounts in proper commercial

form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

2. *Sections and Major Heads of Account*—Inside Parts I and III mentioned above, the transactions are grouped into Sections which are further sub-divided into the Major Heads of Account. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions. The Major Heads in Revenue and Capital Sections are numbered serially, Roman numerals being employed on the receipt side and International on the disbursement side. A complete list of the Sections classified under both the parts mentioned above is appended to this note. The Major Heads comprised in each Section will be found detailed in the sectional abstract preceding the accounts of the Section.

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

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

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

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

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

6. A new basis of financial settlement was introduced between the Centre and the Provinces in 1921 to suit the wide measures of legislative, administrative and financial devolution made under the Montague-Chelmsford Reforms. Subjects in Governors' Provinces were classified as Central or Provincial with reference to the functions of the respective Governments and there was a clear cut allocation in the matter of heads of Revenue and Expenditure. The Provinces also obtained a share in the growth of revenue from Income Tax so far as that growth was attributable to the increase in the amount of income assessed and were also given

powers to impose certain new taxes. The distribution of the sources of revenue on these lines resulted in the initial stages of the new Constitution in a large deficit in the Central Budget, and this was met by contributions paid by the various Provinces. These Contributions were gradually reduced and were completely and finally remitted with effect from the year 1928-29.

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

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

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

The whole or a part of the net proceeds of certain Union Excise Duties, other than such Duties of Excise on Medicinal and Toilet Preparations referred to above, is assigned to the States under Law made by Parliament in this behalf. Necessary legislation was enacted under which commencing from the year 1952-53, part of the Union Excise Duties on certain articles is paid to the States out of the Consolidated Fund of India. Provision has also been made for grants-in-aid as may be prescribed in lieu of assignment of any share of net proceeds of export duty on Jute and Jute Products to the States of Assam, Bihar, Orissa and West Bengal upto a maximum period of 10 years from the commencement of the Constitution. Grants-in-aid of revenue may also be paid out of

the Consolidated Fund of India to such States as Parliament may determine to be in need of assistance.

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

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

The N.W.F.P., Sind and Baluchistan became a part of Pakistan whereas the Provinces of the Punjab, Bengal and Assam were partitioned, certain portions thereof being transferred to Pakistan and the rest remaining in India. Due to these changes the accounts of the Central Government and of the divided Provinces of Bengal and Punjab were closed on 14th August, 1947, as on the annual closing date and the accounts of the year 1947-48 had to be compiled in two parts—(i) Pre-partition Accounts comprising 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 pre-partition accounts of the Central Government and the Government of Punjab the accounts of the post-partition years have been compiled by adopting provisional balances wherever necessary as indicated in the explanatory note in Part III—Public Account on page 587.

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

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

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

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

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

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

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

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

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

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

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

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

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

(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 system of adjustment of those transactions in the Indian books except those under certain debt and remittance heads which were essentially of a sterling character.

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

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

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

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

15. Throughout these accounts, a distinction has been drawn between items relating to State Revenues and those relating to the areas in which receipts and payments take place. Thus in the heading of a column the entries in which are intended to show the revenues or expenditure of a State the words "Government of" have

been inserted while a column headed by the name of a State alone (*cf.* Account Nos. 2, 3, 9, 10 etc.) is to be taken as referring to geographical area except that in the case of (i) Assam and (ii) Bombay, the transactions pertaining to (i) Manipur and Tripura and (ii) Kutch respectively, are also included therein.

16. In this compilation under the heading "India General" are included the receipts and expenditure pertaining to the Railways, the Posts and Telegraphs and the Defence Department, and the transactions brought to account by the Accountant General, Central Revenues, (including the transactions relating to the Centrally Administered Areas adjustable in his books) the Accountant General, Food, Rehabilitation and Supply and the Controller of Coal Accounts.

Appendix—List of Sections

Part I—Consolidated Fund—

(1) Revenue—

- A.—Principal Heads of Revenue.
- B.—Railway Revenue Account.
- BB.—Railway Capital Account within the Revenue Account.
- C.—Irrigation Revenue Account.
- CC.—Irrigation Capital Account within the Revenue Account.
- D.—Posts and Telegraphs Revenue Account.
- DD.—Posts and Telegraphs Capital Account within the Revenue Account.
- E.—Debt Services.
- F.—Civil Administration
- FF.—Civil Administration—Capital Accounts within the Revenue Account.
- G.—Currency and Mint.
- H.—Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements.
- HH.—Capital Accounts of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements within the Revenue Account.
- I.—Electricity Schemes.
- II.—Capital Account of Electricity Schemes within the Revenue Account.
- J.—Miscellaneous.
- JJ.—Miscellaneous Capital Account within the Revenue Account.
- K.—Defence Services.
- L.—Contributions and Miscellaneous Adjustments between Central and State Governments.
- M.—Extraordinary Items.

(2) Capital—

- AA.—Principal Revenue Heads—
Forest and other Capital Accounts outside the Revenue Account.
- BB.—Railway Capital Account outside the Revenue Account.
- CC.—Irrigation Capital Account outside the Revenue Account.
- DD.—Posts and Telegraphs Capital Account outside the Revenue Account.
- FF.—Civil Administration—Capital Accounts outside the Revenue Account.
- GG.—Currency and Mint Capital Accounts outside the Revenue Account.
- HH.—Capital Accounts of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account.
- II.—Capital Account of Electricity Schemes outside the Revenue Account.
- JJ.—Miscellaneous Capital Account outside the Revenue Account.
- KK.—Capital Accounts of Defence Services outside the Revenue Account.
- MM.—Capital Account of Extraordinary Items outside the Revenue Account.

(3) Debt—

- N.—Public Debt.
- NA.—Inter-state Debt Settlements.
- Q.—Loans and Advances by the Central Government.
- R.—Loans and Advances by the State Governments.

Part II—Contingency Fund.

Part III—Public Account.

- O.—Unfunded Debt.
- P.—Deposits and Advances.
- S.—Remittances.
- T.—Transfer of cash between England and India.
- U.—Reserve Bank Deposits.

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

GENERAL ACCOUNTS

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

RECEIPTS	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND							
(1) ORDINARY REVENUE RECEIPTS—							
Principal Heads of Revenue—							
Customs	1,84,86,41,288	..	..	..	..	..	..
Union Excise Duties	1,08,22,13,404	..	..	..	..	..	..
Corporation Tax	36,44,75,761	..	..	..	..	..	..
Taxes on Income other than Corporation Tax and Estate Duty	67,19,36,258	..	90,103	17,57,471	..	..	1,75,522
Estate Duty	24,04,468	..	..	1,000	..	..	..
Opium	2,42,07,923	..	..	..	..	..	..
Land Revenue	44,85,255	4,22,662	51,64,260	4,80,694	2,53,742	20,77,174	91,84,002
State Excise Duties	11,44,133	28,99,983	16,57,765	11,85,308	1,14,24,130	15,87,010	29,98,286
Stamps	1,59,39,579	4,26,418	2,97,785	2,38,802	66,97,140	3,83,589	7,68,929
Other Heads	98,39,788	5,41,703	25,87,083	42,57,340	1,80,20,993	81,06,838	1,10,25,964
Total Principal Heads of Revenue	4,02,52,87,857	42,90,766	97,96,996	79,20,615	3,63,96,005	1,21,54,611	2,41,02,703
Railways: Net Receipts	50,72,05,981	..	..	..	..	..	..
Irrigation: Net Receipts	—48,302	—4,37,896	26,952	5,283	..	..	42,117
Posts and Telegraphs: Net Receipts	4,50,97,523	..	..	..	..	..	..
Interest Receipts	3,85,62,292	..	..	..	..	..	..
Civil Administration	10,63,13,453	11,20,594	16,20,381	9,17,176	30,79,425	20,75,198	16,23,905
Currency and Mint	20,64,76,096	..	..	..	..	..	..
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	2,33,12,319	25,790	4,17,119	2,25,764	—1,26,489	4,59,231	5,01,510
Electricity Schemes	1,57,718	..	2,31,863	72,112	..	..	—3,20,948
Miscellaneous	13,00,04,094	5,84,136	11,14,369	1,93,490	36,91,446	13,78,385	13,40,818
Defence Receipts	14,68,58,856	..	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments	6,22,875	99,82,000	1,36,00,000	1,13,000	6,40,000	90,00,000	1,24,50,000
Extraordinary Items	45,76,071	1,32,146	1,79,998	12,61,882	3,83,232	9,23,663	24,49,752
Total	5,23,44,26,833	1,56,97,536	2,69,87,678	1,07,09,322	4,40,63,619	2,59,91,088	4,21,89,857
Excess of Ordinary Revenue over Expenditure on Revenue Account.	32,40,68,322	..	..	..	21,74,604	..	..
(2) CAPITAL RECEIPTS—							
Sale proceeds of American and Lease Land Surpluses	3,807	..	..	..	..	..	..
(3) DEBT, INCLUDING LOANS AND ADVANCES—							
Permanent Debt	1,50,32,51,445	..	..	..	..	..	..
Floating Debt	15,47,30,75,000	..	..	..	..	..	..
Inter State Debt Settlement	14,64,11,880	..	..	..	..	..	..
Loans from the Central Government . . . . .	..	43,46,347	52,15,526	10,87,522	95,03,500	67,02,573	68,23,726
Loans and Advances by the Central Government	25,05,11,050	..	..	..	..	..	..
Loans and Advances by the State Governments . . . . .	..	1,043	95,032	..	350	..	3,116
Total	17,46,32,49,375	43,47,395	53,10,558	10,87,522	95,03,850	67,02,573	68,26,842
Total Consolidated Funds—							
Carried over	22,69,76,80,015	2,00,44,931	3,22,98,236	1,17,96,844	5,35,67,469	3,26,93,661	4,90,16,699

of each of the STATE GOVERNMENTS, for the year ended 31st March 1955—*contd.*

DISBURSEMENTS	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND							
(1) EXPENDITURE ON REVENUE ACCOUNT—							
Direct Demands on the Revenue	29,48,05,946	10,07,696	27,82,374	18,20,219	46,14,690	42,49,434	64,22,219
Railways : Interest and Miscellaneous Charges	50,72,05,991	..	..	..	..	..	..
Irrigation	7,07,550	91,838	1,99,302	1,65,170	61,831	11,128	8,03,105
Posts and Telegraphs	1,90,87,687	..	..	..	..	..	..
Debt Services	39,55,05,017	..	..	..	..	..	..
Civil Administration	75,10,89,101	1,24,70,486	1,66,21,026	51,09,199	2,90,69,141	1,50,76,083	2,66,25,619
Currency and Mint	3,22,52,657	..	..	..	..	..	..
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	13,44,98,457	9,85,350	34,61,384	24,30,506	14,25,210	43,14,012	84,00,763
Electricity Schemes	..	..	56,591	2,39,399	..	663	33,117
Miscellaneous	29,91,53,835	13,77,065	23,46,350	7,18,494	58,28,226	16,56,571	36,55,169
Defence Services	2,01,34,46,858	..	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments	30,89,06,128	..	..	..	..	..	..
Extraordinary Items	15,36,99,294	7,32,599	23,17,053	6,46,603	8,89,917	9,05,755	13,09,209
Total	4,91,03,58,511	1,66,65,034	2,77,84,080	1,11,29,590	4,18,89,015	2,62,13,646	4,72,49,201
Excess of Expenditure on Revenue Account over Ordinary Revenue.	..	9,67,498	7,96,402	4,20,268	..	2,22,558	50,59,344
(2) CAPITAL EXPENDITURE—							
Capital Expenditure outside the Revenue Account—							
Railways	32,25,45,827	..	..	..	..	..	..
Irrigation	23,52,017	71,803	..	1,19,965	1,649	4,97,124	..
Posts and Telegraphs	9,32,59,209	..	..	..	..	..	..
Ports	2,33,32,952	..	..	..	..	..	..
Defence Services	8,46,51,312	..	..	..	..	..	..
Other Heads	1,14,93,69,848	18,20,319	44,45,279	1,13,047	34,11,525	47,21,450	58,32,111
Total	1,67,55,11,165	18,92,122	44,45,279	2,33,012	34,13,174	52,18,574	68,32,111
(3) DEBT, INCLUDING LOANS AND ADVANCES—							
Permanent Debt	49,42,88,347	..	..	..	..	..	..
Floating Debt	14,10,50,73,221	..	..	..	..	..	..
Loans from the Central Government	..	..	..	..	..	..	..
Inter State Debt Settlement	1,10,00,000	..	..	..	..	..	..
Loans and Advances by the Central Government	2,22,96,57,770	..	..	..	..	..	..
Loans and Advances by the State Governments	..	7,16,167	15,65,412	10,64,175	74,96,002	3,99,180	24,50,267
Total	16,84,00,19,838	7,16,167	15,65,412	10,64,175	74,96,002	3,99,180	24,50,267
Total Consolidated Fund—Carried over	23,42,58,89,014	1,92,73,323	3,37,94,771	1,24,26,777	5,27,98,191	3,18,31,400	5,55,31,579

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

RECEIPTS	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Consolidated Fund Brought forward	22,69,76,80,015	2,00,44,931	3,22,98,236	1,17,96,844	5,35,67,469	3,26,93,661	4,90,16,699
PART II—CONTINGENCY FUND							
Contingency Fund . . . . .	..	10,00,000	10,00,000	..	10,00,000	10,00,000	10,00,000
PART III—PUBLIC ACCOUNT							
Unfunded Debt	2,14,58,88,363	..	..	..	..	..	..
Deposits and Advances (other than those included in Part I).	4,62,69,00,391	..	..	..	..	..	..
Remittances	6,05,95,99,262	..	..	..	..	..	..
Transfer of Cash between England and India	1,43,53,33,174	..	..	..	..	..	..
Total Part III—Public Account	14,26,77,21,190	..	..	..	..	..	..
Total Receipts Parts I, II and III	36,96,54,01,205	2,10,4 ,931	3,32,98,236	1,17,96,844	5,45,67,469	3,36,93,661	5,00,16,699
Opening Balance on 1st April 1954	36,84,34,333	16,96,776	10,36,640	85,44,729	76,61,400	10,32,657	50,10,857
{ India	1,20,16,981	..	..	..	..	..	..
{ England							
£ 901,274							
Grand Total	37,34,58,52,519	2,27,41,707	3,43,34,876	2,03,41,573	6,22,28,869	3,47,26,318	5,50,27,556

of each of the STATE GOVERNMENTS, for the year ended 31st March 1955—*contd.*

DISBURSEMENTS	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Consolidated Fund Brought forward	23,42,58,89,014	1,92,73,323	3,37,94,771	1,24,26,777	5,27,98,191	3,18,31,400	5,55,31,579
PART II—CONTINGENCY FUND							
Contingency Fund	..	..	..	..	..	4,883	1,49,500
PART III—PUBLIC ACCOUNT							
Unfunded Debt	1,44,10,30,392	..	..	..	..	..	..
Deposits and Advances (other than those included in Part I).	4,80,71,52,189	..	..	..	..	..	..
Remittances	5,92,76,46,386	..	..	..	..	..	..
Transfer of Cash between England and India	1,42,19,80,962	..	..	..	..	..	..
Total Part III Public Account	13,59,78,09,929	..	..	..	..	..	..
Total Disbursements Parts I, II and III	37,02,36,98,943	1,92,73,323	3,37,94,771	1,24,26,777	5,27,98,191	3,18,36,283	5,56,81,079
Closing Balance on 31st March, 1955	(a) 31,14,04,303	34,68,384	5,40,105	79,14,796	94,30,678	28,90,035	-6,53,523
	1,07,49,273	..	..	..	..	..	..
Grand Total	37,34,58,52,519	2,27,41,707	3,43,34,876	2,03,41,573	6,22,28,869	3,47,26,318	5,50,27,556

(a) This is inclusive of Rs. 23,61,70,973 on account of balance under Cash Balance Investment Account.

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

RECEIPTS	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(1) ORDINARY REVENUE RECEIPTS—						
Principal Heads of Revenue—						
Union Excise Duties	95,64,000	42,18,000	1,87,46,000	1,67,58,000	99,06,000	1,66,49,000
Taxes on Income other than Corporation Tax and Estate Duty	3,25,94,000	2,20,21,455	6,04,24,967	10,38,97,000	3,11,69,000	5,67,38,000
Estate Duty	3,03,000	1,26,000	5,39,000	10,39,000	3,02,000	5,28,000
Land Revenue	4,70,26,294	1,84,64,856	3,60,88,790	7,10,25,940	4,82,58,328	4,25,36,194
State Excise Duties	7,07,679	1,67,18,993	4,59,22,387	88,36,403	2,05,54,131	27,21,720
Stamps	1,54,13,021	29,82,715	2,26,72,542	4,50,29,343	1,07,42,880	2,62,47,226
Other Heads	6,08,95,127	3,04,93,994	5,99,94,395	36,11,14,979	8,39,69,342	16,70,57,406
Total Principal Heads of Revenue	16,65,03,121	9,50,26,013	24,43,88,081	60,77,00,665	20,49,01,681	31,24,77,546
Irrigation: Net Receipts	—76,03,325	12,813	—20,273	89,81,034	25,30,497	1,34,54,664
Interest Receipts	18,87,286	11,20,813	66,68,454	1,93,95,795	83,27,781	45,75,088
Civil Administration	1,84,22,339	65,99,353	3,20,88,446	8,46,53,606	1,18,02,997	4,31,51,594
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	35,89,974	98,17,816	51,77,705	2,54,51,891	33,54,737	1,11,37,592
Electricity Schemes	19,04,730	..	34,99,131	15,16,529	..	2,25,42,283
Miscellaneous	58,34,005	13,86,005	3,58,43,637	2,60,12,965	71,63,603	1,74,09,440
Contributions and Miscellaneous Adjustments between Central and State Governments	12,11,975	3,53,72,670	1,61,19,349	20,82,401	65,19,822	2,10,954
Extraordinary Items	64,84,552	1,29,83,186	1,62,25,743	1,85,07,474	4,20,00,575	83,28,488
Total	19,82,34,657	16,23,18,669	35,99,90,273	79,43,02,360	28,66,01,693	43,32,87,649
EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT.	..	..	..	8,40,11,196	..	..
(2) CAPITAL RECEIPTS						
(3) DEBT, INCLUDING LOANS AND ADVANCES—						
Permanent Debt . . . . .	..	..	2,31,603	..	10,75,100	—14,925
Floating Debt	3,86,89,389	..	1,19,00,000	..	..	8,46,60,491
Loans from the Central Government	13,62,25,125	6,26,75,647	18,19,53,386	18,85,51,963	7,60,63,121	13,58,35,797
Inter State Debt Settlement . . . . .	..	..	..	..	..	67,600
Loans and Advances by the State Governments.	2,21,78,358	34,21,104	62,17,596	3,78,97,817	2,38,43,388	3,01,97,081
Total	19,70,92,872	6,60,96,751	20,03,02,585	22,64,49,780	10,09,81,609	25,07,46,044
Total Part I—Consolidated Fund	39,53,27,529	22,84,15,420	56,02,92,858	1,02,07,52,140	38,75,83,302	68,40,33,693
PART II—CONTINGENCY FUND						
Contingency Fund . . . . .	..	95,00,000	..	6,55,736	63,518	..
PART III—PUBLIC ACCOUNT						
Unfunded Debt	62,47,069	41,80,186	55,44,519	4,47,91,542	61,31,209	1,33,90,236
Deposits and Advances (other than those included in Part I)	17,54,00,177	9,92,21,319	15,24,19,040	70,27,03,983	12,09,51,132	33,37,07,051
Remittances	93,95,554	18,11,787	1,45,35,818	55,81,328	8,01,483	34,75,618
Total Part III—Public Account	19,10,42,800	10,52,13,292	17,24,99,377	75,30,76,858	12,78,83,824	35,05,72,905
Total Receipts Parts I, II and III	58,63,70,329	34,31,28,712	73,27,92,235	1,77,44,84,729	51,55,30,644	1,03,46,06,598
Opening Balance on 1st April 1954	8,00,34,280	3,02,43,033	6,51,44,366	5,65,08,842	70,57,491	7,14,44,945
GRAND TOTAL	66,64,04,609	37,33,71,745	79,79,36,601	1,83,09,93,571	52,25,88,135	1,10,60,51,543

of each of the STATE GOVERNMENTS, for the year ended 31st March 1955—contd.

DISBURSEMENTS	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(1) EXPENDITURE ON REVENUE ACCOUNT—						
Direct Demands on the Revenue	2,26,34,467	1,28,69,934	3,87,98,002	8,08,99,150	6,13,53,245	4,18,34,620
Irrigation	2,27,88,124	46,18,605	1,63,68,588	2,28,72,888	71,76,729	2,37,29,380
Debt Services	-1,36,19,386	13,85,406	69,46,177	3,70,13,518	97,67,295	-1,06,22,206
Civil Administration	16,59,40,668	7,93,21,278	23,22,04,727	43,42,11,865	13,90,78,196	32,43,60,047
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	2,68,18,545	4,53,42,988	4,88,78,167	4,22,11,171	3,69,71,272	4,10,77,092
Electricity Schemes	1,07,96,444	32,292	19,76,103	60,180	3,880	1,82,17,326
Miscellaneous	1,17,81,014	3,76,74,856	6,34,38,559	8,68,12,038	2,38,46,968	2,80,98,475
Extraordinary Items	28,32,273	1,09,17,570	1,26,83,467	62,10,354	1,38,36,934	57,57,366
Total	25,00,02,149	19,21,62,929	42,12,93,790	71,02,91,164	29,20,34,519	47,24,52,100
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE	5,17,67,492	2,98,44,260	6,13,03,517	..	54,32,826	3,91,64,451
(2) CAPITAL EXPENDITURE—						
Capital Expenditure outside the Revenue Account—						
Irrigation	3,31,07,507	1,48,92,320	1,68,81,772	5,46,83,143	1,51,81,841	4,47,19,370
Other Heads	8,85,73,726	-1,18,38,632	4,32,26,843	-1,24,12,748	-5,29,74,160	3,26,60,110
Total	12,16,81,233	30,53,688	6,01,08,615	4,22,70,395	-3,77,92,319	7,73,79,480
(3) DEBT INCLUDING LOANS AND ADVANCES—						
Permanent Debt . . . . .	..	200	..	1,84,80,043	1,700	50,597
Floating Debt	3,86,89,389	..	1,19,06,300	16,488	..	8,46,60,491
Inter State Debt Settlement	65,200	..	..	..	..	..
Loans from the Central Government	3,27,57,866	40,50,659	52,19,885	1,18,28,613	2,51,79,515	2,32,17,626
Loans and Advances by the State Governments	3,68,52,986	2,09,10,361	6,60,36,785	7,55,70,905	6,25,33,330	4,30,34,386
Total	10,83,65,441	2,49,61,220	8,31,56,670	10,58,96,049	8,77,14,545	15,18,63,100
Total Part I—Consolidated Fund	48,00,48,823	22,01,77,837	56,45,59,075	85,84,57,608	34,19,56,745	70,16,94,680
PART II—CONTINGENCY FUND						
Contingency Fund	2,64,554	..	..	2,90,625	51,303	..
PART III—PUBLIC ACCOUNT						
Unfunded Debt	34,89,249	23,03,221	37,76,653	1,39,18,630	34,71,456	89,43,322
Deposits and Advances (other than those included in Part I).	17,12,82,089	9,77,35,859	13,40,52,216	84,89,41,784	13,81,77,772	33,16,27,007
Remittances	27,33,197	25,34,409	11,79,556	46,24,385	86,244	6,68,673
Total Part III—Public Account	17,75,04,535	10,25,73,489	13,90,08,425	86,74,84,799	14,17,35,472	34,12,39,002
Total Disbursements Parts I, II and III	65,78,17,912	32,27,51,326	70,35,67,500	1,72,62,33,032	48,37,43,520	1,04,29,33,682
Closing Balance on 31st March 1955	(b) 85,86,697	(c) 5,06,20,419	(d) 9,43,69,101	(e) 10,47,60,539	(f) 3,88,44,615	6,31,17,861
GRAND TOTAL	66,64,04,609	37,33,71,745	79,79,36,601	1,83,09,93,571	52,25,88,135	1,10,60,51,543

(b) This is inclusive of Rs. 8,45,750
(c) This is inclusive of Rs. 1,94,29,602
(d) This is inclusive of Rs. 12,70,88,809
(e) This is inclusive of Rs. 37,53,85,868
(f) This is inclusive of Rs. 20,44,81,380

on account of the balance under Cash Balance Investment Account.

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

RECEIPTS	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad
PART I—CONSOLIDATED FUND	Rs.	Rs.	Rs.	Rs.	Rs.
(1) ORDINARY REVENUE RECEIPTS—					
Principal Heads of Revenue—					
Union Excise Duties	68,19,000	59,15,000	2,94,60,000	1,15,70,000	87,10,000
Taxes on Income other than Corporation Tax and Estate Duty	2,10,80,299	1,92,95,000	9,97,16,820	7,94,12,459	2,69,38,523
Estate Duty	1,95,000	1,83,000	10,15,000	6,22,000	2,85,000
Land Revenue	1,26,37,122	2,18,35,547	19,69,12,462	1,20,02,109	5,38,78,438
State Excise Duties	1,56,93,580	2,67,42,869	5,58,81,700	5,03,67,402	7,26,04,779
Stamps	76,25,945	69,84,955	2,84,39,933	2,93,18,883	49,64,740
Other Heads	3,26,76,595	4,77,86,248	16,46,92,659	13,08,56,713	4,80,28,177
Total Principal Heads of Revenue	9,67,27,541	12,87,42,619	57,61,18,574	31,41,49,566	21,54,09,657
Irrigation: Net Receipts	—11,30,100	2,15,97,759	4,84,79,728	3,35,260	9,12,598
Interest Receipts	22,04,638	19,13,040	46,25,122	26,15,882	1,26,77,556
Civil Administration	91,16,127	1,90,01,627	8,84,14,260	3,66,18,203	1,37,31,562
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	19,95,149	40,61,388	65,29,734	1,04,38,606	38,06,205
Electricity Schemes	1,24,324	90,81,105	96,01,033	3,18,267	17,73,305
Miscellaneous	48,30,249	2,46,56,342	1,95,75,008	2,77,06,521	2,16,05,138
Contributions and Miscellaneous Adjustments between Central and State Governments	1,45,02,438	1,54,64,236	31,143	3,01,30,077	29,53,434
Extraordinary Items	1,15,33,345	59,51,286	2,85,49,764	41,54,787	22,12,786
Total	13,99,03,711	23,04,69,402	78,19,24,366	42,64,67,169	27,50,82,241
EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	..	2,27,64,016	1,06,42,606	..	..
(2) CAPITAL RECEIPTS	..	..	..	..	..
(3) DEBT, INCLUDING LOANS AND ADVANCES—					
Permanent Debt . . . . .	..	..	14,05,97,249	..	4,53,73,500
Floating Debt . . . . .	..	67,00,000	3,21,00,000	10,99,28,481	1,98,70,358
Loans from the Central Government	16,85,27,242	28,59,53,159	21,42,47,263	31,91,13,837	6,74,04,779
Inter State Debt Settlement . . . . .	..	..	..	..	..
Loans and Advances by the State Governments	33,77,722	93,53,198	3,48,59,316	1,25,06,280	2,92,00,817
Total	17,19,04,564	30,20,06,357	42,18,03,828	44,15,48,598	16,18,49,454
Total Part I—Consolidated Fund	31,18,08,675	53,24,75,759	1,20,37,28,194	86,80,15,767	43,69,31,695
PART II—CONTINGENCY FUND					
Contingency Fund	65,00,000	35,000	17,45,851	..	5,38,543
PART III—PUBLIC ACCOUNT					
Unfunded Debt	38,77,811	74,50,982	1,98,73,396	1,20,62,664	27,74,372
Deposits and Advances (other than those included in Part I)	6,74,63,726	14,47,48,086	1,26,73,35,945	26,00,16,039	10,42,01,733
Remittances	32,39,548	1,00,281	98,96,324	12,84,948	18,16,235
Total Part III—Public Account	7,45,81,085	15,22,99,349	1,29,71,05,665	27,33,63,651	10,87,92,340
Total Receipts Parts I, II and III	39,28,89,760	68,48,10,108	2,50,25,79,710	1,14,13,79,418	54,62,62,578
Opening Balance on 1st April 1954	1,89,70,502	1,23,06,171	15,66,20,371	3,64,41,649	6,79,10,830
GRAND TOTAL	41,18,60,262	69,71,16,279	2,65,92,00,081	1,17,78,21,067	61,41,73,408

of each of the STATE GOVERNMENTS, for the year ended 31st March 1955—contd.

DISBURSEMENTS	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad
	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND					
(1) EXPENDITURE ON REVENUE ACCOUNT—					
Direct Demands on the Revenue	1,97,00,930	2,24,16,972	7,44,28,683	3,00,98,175	3,35,84,306
Irrigation	45,80,116	1,12,69,723	2,54,64,002	1,35,89,771	83,01,697
Posts and Telegraphs . . . . .	..	..	..	..	..
Debt Services	28,13,127	34,85,812	3,29,25,830	1,35,91,073	4,04,94,446
Civil Administration	8,79,64,259	10,71,01,504	39,64,62,967	27,18,87,612	13,61,21,902
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	1,85,81,942	2,00,36,885	5,00,74,912	4,97,52,359	1,47,71,849
Electricity Schemes	18,19,359	35,18,911	1,12,32,745	21,58,948	28,815
Miscellaneous	1,21,37,406	3,30,93,092	11,72,99,606	7,25,14,191	4,32,84,041
Extraordinary Items	72,29,503	67,82,487	6,33,93,015	3,79,37,060	70,30,232
Total	15,48,26,642	20,77,05,386	77,12,81,760	49,15,29,189	28,36,17,288
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE	1,49,22,931	..	..	6,50,62,020	85,35,047
(2) CAPITAL EXPENDITURE—					
Capital Expenditure outside the Revenue Account—					
Irrigation . . . . .	..	2,66,86,543	8,86,60,569	27,93,514	3,11,50,268
Other Heads	13,87,56,342	17,61,03,996	7,13,77,742	19,33,77,573	4,14,15,014
Total	13,87,56,342	20,27,90,539	16,00,38,311	19,61,71,087	7,25,65,282
(3) DEBT INCLUDING LOANS AND ADVANCES—					
Permanent Debt . . . . .	..	..	39,61,409	..	14,143
Floating Debt . . . . .	..	67,00,000	3,21,00,000	6,52,89,938	5,10,00,000
Inter State Debt Settlement . . . . .	..	..	..	..	..
Loans from the Central Government	18,50,865	1,44,72,488	2,10,37,707	1,17,96,897	1,59,10,898
Loans and Advances by the State Governments	1,25,02,532	2,33,83,178	6,32,15,668	7,08,63,297	2,12,73,715
Total	1,43,53,397	4,45,55,666	12,03,14,784	14,79,50,132	8,81,98,756
Total Part I—Consolidated Fund	30,79,36,381	45,50,51,591	1,05,16,34,855	83,56,50,408	44,43,81,326
PART II—CONTINGENCY FUND					
Contingency Fund . . . . .	..	..	20,62,218	..	24,02,747
PART III—PUBLIC ACCOUNT					
Unfunded Debt	18,01,363	49,82,621	1,29,34,211	65,52,038	48,57,207
Deposits and Advances (other than those included in Part I)	7,36,17,272	13,78,37,918	1,54,34,21,285	23,09,44,786	10,42,85,729
Remittances	13,586	84,88,529	..	1,40,89,732	5,32,301
Total Part III—Public Account	7,54,32,241	15,13,09,068	1,55,63,55,496	25,15,86,556	10,96,76,237
Total Disbursements Parts I, II and III	38,33,68,622	60,63,60,659	2,61,00,52,569	1,08,72,36,964	55,64,60,310
Closing Balance on 31st March, 1955	(g) 2,84,91,640	(h) 9,07,55,620	4,91,47,512	(i) 9,05,84,103	(j) 5,77,13,098
GRAND TOTAL	41,18,60,262	69,71,16,279	2,65,92,00,081	1,17,78,21,067	61,41,73,408

(g) This is exclusive of Rs. 2,65,74,576

(h) This is exclusive of Rs. 2,19,37,144

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

(j) This is exclusive of Rs. 1,82,79,466

on account of the balance under Cash Balance Investment Account.

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

RECEIPTS	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(1) ORDINARY REVENUE RECEIPTS—						
Principal Heads of Revenue—						
Union Excise Duties	37,01,000	3,54,000	16,16,000	71,26,000	..	..
Taxes on Income other than Corporation Tax and Estate Duty	1,03,90,000	12,07,000	44,53,000	2,11,67,439	..	1,48,79,639
Estate Duty	1,69,000	1,36,000	41,000	2,17,000	59,000	1,38,000
Land Revenue	4,02,33,680	1,54,23,747	1,09,23,228	4,14,62,494	3,04,94,980	74,59,214
State Excise Duties	1,57,94,805	1,68,55,883	2,36,79,136	2,81,34,559	7,59,551	2,17,92,489
Stamps	30,53,962	67,69,508	21,51,286	55,21,061	23,12,949	76,32,555
Other Heads	3,36,69,840	4,27,64,555	1,09,65,919	4,77,65,529	1,69,67,035	5,56,85,093
Total Principal Heads of Revenue	10,70,12,287	8,35,10,693	5,38,29,569	15,13,94,082	5,05,93,515	10,75,86,990
Irrigation : Net Receipts	7,09,168	4,38,432	38,57,122	43,13,927	2,65,611	2,01,654
Interest Receipts	79,62,521	50,69,432	32,35,092	37,58,456	38,15,179	38,99,274
Civil Administration	89,20,046	7,22,50,072	49,22,692	2,17,20,951	93,62,422	1,41,47,542
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	26,50,281	26,99,495	28,26,055	1,03,43,533	22,11,265	36,58,693
Electricity Schemes	8,15,599	1,23,56,764	3,28,136	—5,72,970	2,08,423	52,24,636
Miscellaneous	71,01,561	57,51,549	38,26,715	1,09,24,614	35,86,327	45,74,168
Contributions and Miscellaneous Adjustments between Central and State Governments	1,12,01,430	3,86,71,219	33,19,284	1,92,07,354	3,16,30,100	3,26,36,678
Extraordinary Items	42,60,792	4,54,857	11,62,591	43,56,351	2,22,65,603	32,19,301
Total	15,06,36,685	22,12,02,513	7,73,07,256	22,54,46,298	12,39,38,445	17,51,48,936
EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	80,68,988	..	..	1,89,45,703	1,65,134	4,83,10,438
(2) CAPITAL RECEIPTS . . . . .	..	..	..	..	..	..
(3) DEBT, INCLUDING LOANS AND ADVANCES—						
Permanent Debt . . . . .	..	..	..	..	2,51,99,900	..
Floating Debt	20,00,000	..	..	27,64,80,722	42,14,446	7,41,22,753
Loans from the Central Government	4,05,58,120	8,05,63,520	2,57,96,210	12,20,64,563	3,35,71,331	3,82,59,304
Inter State Debt Settlement . . . . .	..	..	..	..	..	1,10,00,000
Loans and Advances by the State Governments	3,72,83,323	70,88,902	61,00,611	62,75,781	71,78,368	46,17,545
Total	7,98,41,443	8,76,52,422	3,18,96,821	40,48,21,066	7,01,64,045	12,79,99,602
Total Part I—Consolidated Fund	23,04,78,128	30,88,54,935	10,92,04,077	63,02,67,364	19,41,02,490	30,31,48,538
PART II—CONTINGENCY FUND						
Contingency Fund . . . . .	..	..	..	..	..	..
PART III—PUBLIC ACCOUNT						
Unfunded Debt	60,25,272	3,54,32,393	2,94,587	33,36,145	3,94,569	3,52,89,620
Deposits and Advances (other than those included in Part I)	6,64,21,771	11,27,45,598	7,08,86,474	5,47,42,840	9,83,98,165	7,36,27,859
Remittances	44,07,278	3,811	..	1,17,13,880	20,73,328	41,35,752
Total Part III—Public Account	7,68,54,321	14,81,81,802	7,11,81,061	6,97,92,865	10,08,66,062	11,30,53,231
Total Receipts Part I, II and III	30,73,32,449	45,70,36,737	18,03,85,138	70,00,60,229	29,49,68,552	41,62,01,769
Opening Balance on 1st April 1954	3,40,55,388	5,58,67,030	3,26,47,452	3,52,896	1,01,49,431	2,18,26,425
GRAND TOTAL	34,13,87,837	51,29,03,767	21,30,32,590	70,04,13,125	30,51,17,983	43,80,28,194

of each of the STATE GOVERNMENTS, for the year ended 31st March 1955—*concl'd.*

DISBURSEMENTS	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(2) EXPENDITURE ON REVENUE ACCOUNT—						
Direct Demands on the Revenue	1,16,90,847	1,08,91,639	96,75,260	2,74,09,368	1,45,32,863	1,32,77,579
Irrigation	47,65,580	60,11,537	6,89,895	66,75,058	53,62,971	72,32,523
Debt Services	19,75,565	1,17,10,763	41,10,463	33,72,676	32,08,682	6,07,679
Civil Administration	8,88,02,257	15,00,49,322	4,11,26,897	12,41,58,217	5,70,65,603	7,31,78,134
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	1,81,76,839	2,48,75,788	1,55,39,111	1,96,11,869	1,66,61,897	2,65,32,368
Electricity Schemes	1,27,788	86,92,317	13,301	6,46,857	4,49,836	67,72,000
Miscellaneous	1,35,21,774	1,03,36,266	99,09,089	1,85,83,592	1,37,28,957	1,77,16,788
Extraordinary Items	35,07,047	29,35,755	98,52,316	60,42,958	1,27,62,502	—1,84,78,573
Total	14,25,67,697	22,55,03,387	9,09,16,332	20,65,00,595	12,37,73,311	12,68,38,498
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE	..	43,00,874	1,36,09,076	..	..	..
(2) CAPITAL EXPENDITURE—						
Capital Expenditure outside the Revenue Account						
Irrigation	15,88,525	3,87,30,270	89,49,237	1,96,20,841	1,46,58,525	45,93,277
Other Heads	1,53,31,272	1,40,25,960	2,62,68,386	10,01,85,732	81,51,724	3,45,46,700
Total	1,69,19,797	5,27,56,230	3,52,17,623	11,98,06,573	1,28,10,249	3,91,39,977
DEBT INCLUDING LOANS AND ADVANCES—						
Permanent Debt	..	11,935	..	..	..	1,99,22,534
Floating Debt	85,00,000	..	..	28,78,69,705	47,18,251	10,54,92,142
Inter State Debt Settlement	..	2,400	..	..	..	..
Loans from the Central Government	55,52,798	44,09,106	10,88,829	31,03,998	15,74,422	35,17,879
Loans and Advances by the State Governments	1,57,36,486	1,17,54,977	89,33,408	1,26,24,833	1,05,06,370	45,13,723
Total	2,97,89,284	1,61,78,418	1,00,22,237	30,35,98,536	1,67,99,043	13,34,46,278
Total Part I—Consolidated Fund	18,92,76,778	29,44,38,035	13,61,56,192	62,99,05,704	15,33,82,603	29,94,24,753
PART II—CONTINGENCY FUND						
Contingency Fund	..	..	..	..	..	23,868
PART III—PUBLIC ACCOUNT						
Unfunded Debt	12,70,147	3,06,84,405	1,54,901	12,72,039	3,21,831	3,07,21,536
Deposits and Advances (other than those included in Part I)	11,14,65,403	11,88,45,552	4,78,97,472	6,56,27,174	10,86,52,629	5,68,26,038
Remittances	..	64,20,355	74,00,269	..	26,583	780
Total Part III—Public Account	11,27,35,550	15,59,50,312	5,54,52,642	6,68,99,213	10,90,01,043	8,75,48,354
Total Disbursement Parts I, II and III	30,20,12,328	45,03,88,347	19,16,08,834	69,68,04,917	26,23,83,646	38,69,96,975
Closing Balance on 31st March 1955	(k) 3,93,75,509	(l) 6,25,15,420	(m) 2,14,23,756	(n) 36,08,208	(o) 4,27,34,337	(p) 5,10,31,219
GRAND TOTAL	34,13,87,837	51,29,03,767	21,30,32,590	70,04,13,125	30,51,17,983	43,80,28,194

(k) This is exclusive of Rs. 4,88,32,317
(l) This is exclusive of Rs. 11,60,55,339
(m) This is exclusive of Rs. 2,65,85,074
(n) This is exclusive of Rs. 12,59,87,718
(o) This is exclusive of Rs. 7,25,17,099
(p) This is exclusive of Rs. 8,27,68,159

on account of the balance under Cash balance Investment Account.

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

Heads of Revenue	No. of Account	Page	India General	Ajmer	Bhopal	Delhi	Item No.
			Rs.	Rs.	Rs.	Rs.	
A—Principal Heads of Revenue—							
I—Customs	9	105	64,95,677	..	..	..	1
II—Union Excise Duties	10	123	1,21,91,798	..	..	..	2
III—Corporation Tax	11	131	61,80,599	..	..	..	3
IV—Taxes on Income other than Corporation Tax and Estate Duty	12	141	2,46,55,404	..	..	..	4
V—Estate Duty	13	146	5,26,381	..	..	..	5
VI—Opium	14	150	..	..	..	..	6
VII—Land Revenue	15	153	1,40,412	..	..	2,57,878	7
VIII—State Excise Duties	16	158	1,29,243	..	..	..	8
IX—Stamps	17	165	37,040	..	..	..	9
X—Forest	18	171	72,84,963	..	..	..	10
XI—Registration	19	176	824	..	..	..	11
XII—Receipts under Motor Vehicles Acts	20	178	6,477	..	..	..	12
XIII—Other Taxes and Duties	21	185	71,299	..	..	..	13
Total			5,76,70,117	..	..	2,57,878	14
B—Railways—							
XV—Indian Government Railways—							
A—Commercial Lines—							
Gross Receipts	24	212	2,86,61,62,827	..	..	..	15
Deduct—Working Expenses	24	213	2,35,62,44,804	..	..	..	16
Deduct—Payments to worked lines	24	213	21,41,072	..	..	..	17
Net Receipts			50,77,76,951	..	..	..	18
B—Strategic Lines—							
Gross Receipts	24	212	16,12,810	..	..	..	19
Deduct—Working Expenses	24	213	24,63,794	..	..	..	20
Net Receipts			—8,50,984	..	..	..	21
Total Net Receipts			50,69,25,967	..	..	..	22
XVI—Subsidised Companies	27	221	81,315	..	..	..	23
XVI-A—Railway Miscellaneous Receipts— Commercial Lines	28	222	1,98,699	..	..	..	24
Total			50,72,05,981	..	..	..	25
C—Irrigation, etc.—							
XVII—Works for which Capital Accounts are kept—							
Gross Receipts	30	228	..	..	..	..	26
Deduct—Working Expenses	33	269	..	..	..	..	27
Net Receipts . . . . .			..	..	..	..	28
XVIII—Works for which no Capital Accounts are kept	34	279	..	..	..	..	29
Total . . . . .			..	..	..	..	30
D—Posts and Telegraphs—							
XIX—Posts and Telegraphs—							
Gross Receipts	38A	295	46,56,88,554	..	..	..	31
Deduct—Working Expenses	39	296	42,05,91,031	..	..	..	32
Net Receipts			4,50,97,523	..	..	..	33
E—Debt Services—							
XX—Interest							
	41	300	2,79,47,005	..	41,644	86,882	34
Carried over to pages 16—17			63,79,20,626	..	41,644	3,44,760	35

of the CENTRAL GOVERNMENT for the year ended 31st March 1955

Item No.	Himachal Pradesh	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,58,93,834	1,95,339	43,221	82,73,44,367	..	84,99,72,438
2	2,14,84,555	2,81,66,912	5,05,79,105	37,23,64,443	4,01,83,629	52,49,70,442
3	17,39,639	80,41,287	22,15,405	8,44,37,079	1,64,49,711	11,90,63,720
4	..	8,93,380	-1,89,43,863	1,01,29,256	-3,49,35,851	33,56,37,346	1,31,64,564	33,06,00,236
5	-2,41,269	-1,25,500	-5,38,713	38,77,601	-1,48,080	33,50,420
6
7	21,19,483	..	..	..	25,17,773
8	1,64,541	..	..	..	2,93,784
9	4,17,025	..	1,51,40,059	..	1,55,94,124
10	9,47,463	..	..	..	81,82,426
11	1,66,762	..	..	..	1,67,586
12	2,60,617	..	..	..	2,67,094
13	4,33,595	..	..	..	5,04,894
14	..	8,93,380	1,99,32,896	5,09,16,780	1,73,63,167	1,63,88,00,895	6,96,49,824	1,85,54,84,937
15	2,86,61,62,827
16	2,35,62,44,804
17	21,41,072
18	50,77,76,951
19	16,12,810
20	24,63,794
21	-8,50,984
22	50,69,25,967
23	81,315
24	1,98,699
25	50,72,05,981
26
27
28
29	15,921	..	..	..	15,921
30	15,921	..	..	..	15,921
31	46,56,88,554
32	42,05,91,031
33	4,50,97,523
34	9,846	1,30,836	93,598	1,22,875	57,198	35,12,476	672	3,20,03,032
35	9,846	10,24,216	2,00,26,494	5,10,55,576	1,74,20,365	1,64,23,13,371	6,96,50,496	2,43,98,07,394

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

Heads of Revenue	No. of Account	Page	Brought forward	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—Principal Heads of Revenue—									
I.—Customs	9	105	84,99,72,438	31,05,45,114	128	1,23,89,861	4,730	63,19,66,663	1
II.—Union Excise Duties	10	123	52,49,70,442	11,03,25,595	36,76,953	1,01,96,513	11,36,80,058	22,89,46,444	2
III.—Corporation Tax	11	131	11,90,63,720	2,62,73,639	2,80,899	20,61,026	58,47,868	19,28,75,390	3
IV.—Taxes on Income other than Corporation Tax and Estate Duty	12	141	33,06,00,236	4,04,51,643	—1,42,48,183	—33,00,507	—4,82,39,433	32,97,58,517	4
V.—Estate Duty	13	146	33,50,420	—17,580	—1,95,000	—1,65,987	—9,29,754	8,77,725	5
VI.—Opium	14	150	..	..	..	—24	2,28,37,373	..	6
VII.—Land Revenue	15	153	25,17,773	..	..	30,548	..	5,636	7
VIII.—State Excise Duties	16	158	2,93,784	..	..	8,935	..	3,88,997	8
IX.—Stamps	17	165	1,55,94,124	5,731	..	15,718	..	19,651	9
X.—Forests	18	171	81,82,426	1,43,268	..	1,07,275	..	..	10
XI.—Registration	19	176	1,67,586	..	..	2,416	..	21,123	11
XII.—Receipts under Motor Vehicles Acts	20	178	2,67,094	..	..	554	..	30,464	12
XIII.—Other Taxes and Duties	21	185	5,04,894	..	..	2,566	..	1,07,426	13
Total			1,85,54,84,937	48,77,27,410	—1,04,85,203	2,13,48,894	9,32,00,842	1,38,49,98,036	14
B—Railways—									
XV.—Indian Government Railways—									
A—Commercial Lines—									
Gross Receipts	24	212	2,86,61,62,827	..	..	..	..	..	15
Deduct—Working Expenses	24	213	2,35,62,44,804	..	..	..	..	..	16
Deduct—Payments to worked lines	24	213	21,41,072	..	..	..	..	..	17
Net Receipts			50,77,76,951	..	..	..	..	..	18
B—Strategic Lines—									
Gross Receipts	24	212	16,12,810	..	..	..	..	..	19
Deduct—Working Expenses	24	213	24,63,794	..	..	..	..	..	20
Net Receipts			—8,50,984	..	..	..	..	..	21
Total Net Receipts			50,69,25,967	..	..	..	..	..	22
XVI.—Subsidised Companies	27	221	81,315	..	..	..	..	..	23
XVI-A—Railway Miscellaneous Receipts—									
Commercial Lines	28	222	1,98,699	..	..	..	..	..	24
Total			50,72,05,981	..	..	..	..	..	25
C—Irrigation, etc.—									
XVII—Works for which Capital Accounts are kept—									
Gross Receipts	30	228	..	..	..	..	..	..	26
Deduct—Working Expenses	33	269	..	..	..	..	..	..	27
Net Receipts . . . . .			..	..	..	..	..	..	28
XVIII—Works for which no Capital Accounts are kept	34	279	15,921	..	..	..	..	..	29
Total			15,921	..	..	..	..	..	30
D—Posts and Telegraphs—									
XIX—Posts and Telegraphs—									
Gross Receipts	38A	295	46,56,88,554	..	..	..	..	..	31
Deduct—Working Expenses	39	296	42,05,91,031	..	..	..	..	..	32
Net Receipts			4,50,97,523	..	..	..	..	..	33
E—Dept Services—									
XX—Interest	41	30	3,20,03,032	9,46,226	3,878	52,240	3,928	52,14,697	34
Carried over to pages 18—19			2,43,98,07,394	48,86,73,636	—1,04,81,325	2,14,01,134	9,32,04,770	1,39,02,12,733	35

of the CENTRAL GOVERNMENT for the year ended 31st March, 1955—*contd.*

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,60,916	..	-22,094	..	36,282	4,12,37,763	22,49,487	1,84,86,41,288
2	2,50,64,059	1,97,46,776	92,81,172	23,61,740	82,27,397	1,29,45,867	1,27,90,388	1,08,22,13,404
3	26,50,655	17,27,930	48,19,323	-1,52,679	20,20,618	7,96,961	62,10,411	36,44,75,761
4	-98,11,081	-63,46,851	1,57,05,998	1,25,903	87,93,255	1,23,16,211	1,61,30,550	67,19,36,258
5	-2,31,448	-1,42,872	-58,940	-41,000	17,475	39,692	-98,263	24,04,468
6	..	15,45,637	..	..	-1,75,063	..	..	2,42,07,923
7	..	..	..	..	..	19,31,298	..	44,85,255
8	..	..	..	..	..	4,52,417	..	11,44,133
9	930	6,963	..	..	..	2,96,462	..	1,59,39,579
10	..	..	..	..	342	39,000	..	84,72,311
11	..	..	..	..	..	52,363	..	2,43,488
12	..	..	..	..	..	1,90,224	..	4,88,336
13	..	..	..	..	..	20,767	..	6,35,653
14	1,79,34,031	1,65,37,583	2,97,25,459	22,93,964	1,89,20,306	7,03,19,025	3,72,82,573	4,02,52,87,857
15	..	..	..	..	..	..	..	2,86,61,62,827
16	..	..	..	..	..	..	..	2,35,62,44,804
17	..	..	..	..	..	..	..	21,41,072
18	..	..	..	..	..	..	..	50,77,76,951
19	..	..	..	..	..	..	..	16,12,810
20	..	..	..	..	..	..	..	24,63,794
21	..	..	..	..	..	..	..	-8,50,984
22	..	..	..	..	..	..	..	50,69,25,967
23	..	..	..	..	..	..	..	81,315
24	..	..	..	..	..	..	..	1,98,699
25	..	..	..	..	..	..	..	50,72,05,981
26	..	..	..	..	..	1,38,632	..	1,38,632
27	..	..	..	..	..	2,16,898	..	2,16,898
28	..	..	..	..	..	-78,266	..	-78,266
29	..	..	..	..	..	14,043	..	29,964
30	..	..	..	..	..	-64,223	..	-48,302
31	..	..	..	..	..	..	..	46,56,88,554
32	..	..	..	..	..	..	..	42,05,91,031
33	..	..	..	..	..	..	..	4,50,97,523
34	78,492	580	1,05,802	6,644	21,280	84,221	41,272	3,85,62,292
35	1,80,12,523	1,65,38,163	2,98,31,261	23,00,608	1,89,41,586	7,03,39,023	3,73,23,845	4,61,61,05,351

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

Heads of Revenue	No. of Account	Page	India General	Ajmer	Bhopal	Delhi	Himachal Pradesh	Vindhya Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from Pages 12—13			63,79,20,626	..	41,644	3,44,760	9,846	10,24,216	36
F—Civil Administration—									
XXI—Administration of Justice.	45	333	97,016	..	..	4,43,500	..	..	37
XXII—Jails and Convict Settlements.	46	337	197	..	..	..	..	..	38
XXIII—Police . . .	47	340	7,76,248	..	..	1,61,613	..	..	39
XXIV—Ports and Pilotage	48 & 48-A	344	23,63,323	..	..	..	..	..	40
XXV—Lighthouses and light ships.	49	347	3,54,035	..	..	..	..	..	41
XXVI—Education . . .	55	354	3,94,447	..	..	..	..	..	42
XXVII—Medical . . .	56	360	6,21,825	..	..	..	..	..	43
XXVIII—Public Health	57	364	20,243	..	..	..	..	..	44
XXIX—Agriculture . . .	58	370	27,70,941	..	..	..	..	..	45
XXX—Veterinary . . .	60	360	917	..	..	..	..	..	46
XXXI—Co-operation . . .	61	384	..	..	..	..	..	..	47
XXXII—Industries and Supplies.	62	388	4,18,68,362	..	..	..	..	..	48
XXXIII—Aviation . . .	63	309	9,91,862	..	..	..	..	..	49
XXXIV—Broadcasting . . .	64	401	1,42,67,398	..	..	..	..	..	50
XXXVI—Miscellaneous Departments.	66	402	22,88,436	..	..	35,220	..	4,568	51
Total . . .			6,68,15,250	..	..	6,40,333	..	4,568	52
G—Currency and Mint—									
XXXVII—Currency . . .	67	408	—2,05,603	..	..	..	..	..	53
XXXVIII—Mint . . .	68	410	1,21,82,546	..	..	..	..	..	54
Total . . .			1,19,76,943	..	..	..	..	..	55
H—Civil Works. Multipurpose River Schemes and Miscellaneous Public Improvements—									
XXXIX—Civil Works . . .	70	414	2,23,42,464	..	..	..	..	5	56
XLA—Receipts from Multipurpose River Schemes . . .	71-B	420	..	..	..	..	..	..	57
Total . . .			2,23,42,464	..	..	..	..	5	58
I—Electricity Schemes—									
XLI—Receipts from Electricity Schemes—									
Gross Receipts . . .	75	445	..	..	..	..	..	..	59
Deduct—Working Expenses.	75-A	447	..	..	..	..	..	..	60
Net Receipts . . .			..	..	..	..	..	..	61
Carried over to Page 20—1			73,90,55,283	..	41,644	9,85,093	9,846	10,28,780	62

of the CENTRAL GOVERNMENT for the year ended 31st March 1955—*contd.*

Item No.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36	2,00,26,494	5,10,55,576	1,74,20,365	1,64,23,13,371	6,96,50,496	2,43,98,07,394
37	..	17,843	..	..	1,750	5,60,109
38	..	10,386	..	..	..	10,583
39	..	23,710	394	861	1,437	9,64,263
40	12,320	..	..	3,50,314	..	27,25,957
41	..	..	..	11,48,440	..	15,02,475
42	51	3,09,733	..	—2,420	7,270	7,09,081
43	107	63,701	8,25,774	16,439	380	15,28,226
44	131	1,099	..	1,94,026	..	2,15,499
45	..	22,070	68,788	13,07,111	25,303	41,94,193
46	..	197	..	..	..	1,114
47	..	1,068	..	..	..	1,068
48	3,008	10,593	..	1,36,64,861	5,803	5,55,52,627
49	3,53,262	1,17,957	74,906	17,62,843	1,66,229	34,67,059
50	1,004	1,483	1,223	21,349	1,140	1,42,93,597
51	43,178	3,41,401	1,77,926	14,54,957	1,08,118	44,53,804
52	4,13,061	9,21,241	11,48,991	1,99,18,781	3,17,430	9,01,79,655
53	.. 2	4	..	19,28,46,303	11	19,26,40,717
54	..	..	..	3,92,046	..	1,26,74,592
55	2	4	..	19,32,38,349	11	20,52,15,309
56	..	2,97,862	12,585	1,129	41,350	2,26,95,395
57	..	..	..	70,749	..	70,749
58	..	2,97,862	12,585	71,878	41,350	2,27,66,144
59	..	3,21,233	..	..	..	3,21,233
60	..	2,91,652	..	..	..	2,91,652
61	..	29,581	..	..	..	29,581
62	2,04,39,557	5,23,04,264	1,85,81,941	1,85,55,42,379	7,00,09,287	2,75,79,98,083

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

Heads of Revenue	No. of Account	Page	Brought forward	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from Pages 14—15			2,43,98,07,394	48,86,73,636	—1,04,81,325	2,14,01,134	9,32,04,770	1,39,02,12,733	36
F.—Civil Administration—									
XXI—Administration of Justice.	45	333	5,60,109	1,167	..	8,066	250	6,862	37
XXII—Jails and Convict Settlements.	46	337	10,583	..	..	47	..	..	38
XXIII—Police . . .	47	340	9,64,263	939	67	2,475	12,521	2,145	39
XXIV—Ports and Pilotage	48 & 48-A	344	27,25,957	33,031	..	..	..	2,76,260	40
XXV—Lighthouses and Lightships.	49	347	15,02,475	8,08,041	..	..	..	6,48,549	41
XXVI—Education . . .	55	354	7,09,081	69,619	2,309	1,51,603	31,477	16,69,686	42
XXVII—Medical . . .	56	360	15,28,228	2,811	260	4,212	2,600	3,90,375	43
XXVIII—Public Health	57	364	2,15,499	76,299	24	1,015	..	1,26,517	44
XXIX—Agriculture . . .	58	370	41,94,193	4,24,382	38,181	7,04,582	3,69,682	22,272	45
XXX—Veterinary . . .	60	380	1,114	..	..	36	10,89,377	2,846	46
XXXI—Co-operation . . .	61	384	1,068	..	..	..	..	..	47
XXXII—Industries and Supplies.	62	388	5,55,52,627	1,283	..	55	..	—1,765	48
XXXIII—Aviation . . .	63	399	34,67,059	3,36,232	43,688	34,974	2,91,290	27,27,155	49
XXXIV—Broadcasting . . .	64	401	1,42,93,597	2,12,370	326	1,134	1,737	2,67,777	50
XXXVI—Miscellaneous Departments.	66	402	44,53,804	6,61,153	22,147	1,23,030	13,90,437	8,94,400	51
Total . . .			9,01,79,655	26,27,327	1,07,002	10,31,229	31,89,371	70,33,079	52
G.—Currency and Mint—									
XXXVII—Currency . . .	67	408	19,26,40,717	22,267	..	4	18,472	45,557	53
XXXVIII—Mint . . .	68	410	1,25,74,592	..	..	..	..	11,41,295	54
Total . . .			20,52,15,309	22,267	..	4	18,472	11,86,852	55
H.—Civil Works Multipurpose River Schemes and Miscellaneous Public Improvements—									
XXXIX.—Civil Works	70	414	2,26,95,395	1,20,776	490	1,98,295	..	30,819	56
XL-A—Receipts from Multipurpose River Schemes . . .	71-B	420	70,749	..	..	..	..	..	57
Total . . .			2,27,66,144	1,20,776	490	1,98,295	..	30,819	58
I.—Electricity Schemes—									
XLI—Receipts from Electricity Schemes—									
Gross Receipts . . .	75	445	3,21,233	..	..	..	..	..	59
Deduct—Working Expenses	75A	447	2,91,652	..	..	..	..	..	60
Net Receipts . . .			29,581	..	..	..	..	..	61
Carried over to Pages 22—23			2,75,79,98,083	49,14,44,006	—1,03,73,833	2,26,30,662	9,64,12,613	1,39,84,63,483	62

of the CENTRAL GOVERNMENT for the year ended 31st March 1955—*contd.*

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U	Rajasthan	Saurashtra	Travancore-Cochin	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36	1,80,12,523	1,65,38,163	2,98,31,261	23,00,608	1,89,41,586	7,03,39,023	3,73,23,845	4,61,61,05,351.
37	..	750	250	..	250	44,859	..	6,22,563.
38	..	..	..	..	..	23,628	..	34,258
39	9,834	1,21,909	..	..	..	21,178	..	11,35,331
40	..	..	..	..	..	10	27	30,35,285
41	..	..	..	..	..	1,09,678	..	30,68,743
42	-4	520	4,008	-192	15,477	18,083	1,273	26,72,950
43	2	340	250	..	150	17,995	8	19,47,229
44	..	..	..	7,19,331	..	274	..	11,38,959
45	-216	..	1,848	..	44,673	2,86,989	65,230	61,51,816
46	..	..	..	..	..	10,266	..	11,03,639
47	..	..	..	..	..	2	..	1,071
48	..	500	392	..	-31,550	6	142	5,55,21,690
49	1,03,155	7,672	8,719	..	36,832	58,127	12,089	71,86,892
50	5,668	..	3,147	..	..	34	703	1,47,86,493
51	1,10,451	35,888	75,953	10,807	37,322	30,939	60,203	79,06,534
52	2,88,890	1,67,489	94,567	7,29,946	1,03,154	6,22,069	1,39,675	10,63,13,453
53	141	..	36	..	..	..	..	19,27,27,194
54	33,015	..	..	..	..	..	..	1,37,48,902
55	33,156	..	36	..	..	..	..	20,64,76,096
56	2,405	6,387	45,436	-8,771	25	1,50,253	60	2,32,41,570
57	..	..	..	..	..	..	..	70,749
58	2,405	6,387	45,436	-8,771	25	1,50,253	60	2,33,12,319
59	..	..	..	..	..	3,97,472	..	7,18,705
60	..	..	..	..	..	2,69,335	..	5,60,987
61	..	..	..	..	..	1,28,137	..	1,57,718
62	1,83,36,974	1,67,12,039	2,99,71,300	30,21,783	1,90,44,765	7,12,39,482	3,74,63,580	4,95,23,64,937

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

Heads of Revenue	No. of Account	Page	India General	Ajmer	Ehopal	Delhi	Himachal Pradesh	Vindhya Pradesh	Item No.
Brought forward from Page 16—17			Rs. 73,90,55,283	Rs. ..	Rs. 41,644	Rs. 9,85,093	Rs. 9,846	Rs. 10,28,789	62-A
J.—Miscellaneous—									
XLIV—Receipts-in-aid of Superannuation.	79	474	7,91,340	..	..	..	12	12,951	63
XLV—Stationery and Printing.	80	485	20,92,145	..	..	..	..	..	64
XLV-A—Contribution from Railways.	803	489	6,67,49,525	..	..	..	..	..	65
XLVI—Miscellaneous .	81	490	3,14,70,530	80,755	..	..	..	6,79,089	66
XLVI-A—Receipts from Road and Water Transport Schemes—									
Gross Receipts .	81B	496	..	..	..	..	..	..	67
Deduct—Working Expenses.	81B	496	..	..	..	..	..	..	68
Net Receipts . .	81B	496	..	..	..	..	..	..	69
Total .			10,11,03,540	80,755	..	..	12	6,92,040	70
K—Defence Services—									
XLVII—Defence Services—Effective.	86A	512	14,36,63,936	..	..	..	..	..	71
XLVIII—Defence Services—Non-Effective.	87A	518	31,94,920	..	..	..	..	..	72
Total .			14,68,58,856	..	..	..	..	..	73
L—Contributions and Miscellaneous Adjustments between Central and State Governments—									
L—Miscellaneous Adjustments between Central and State Governments.	89	526	..	..	..	..	..	..	74
M—Extraordinary Items—									
LI—Extraordinary Receipts.	90	530	28,00,000	..	..	..	..	..	75
LII-B—Civil Defence .	91-A	537	..	..	..	..	..	..	76
LII-C—Prepartition Receipts.	91-C	538	12,70,819	..	..	..	..	..	77
Total .			40,70,819	..	..	..	..	..	78
Total Ordinary Revenue .			99,10,88,498	80,755	41,644	9,85,093	9,858	17,20,829	79

of the CENTRAL GOVERNMENT for the year ended 31st March 1955—contd.

Item No.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Carried over
62-A	Rs. 2,04,39,557	Rs. 5,23,04,264	Rs. 1,85,81,941	Rs. 1,85,55,42,379	Rs. 7,00,09,287	Rs. 2,75,79,98,083
63	8,488	15,892	31,654	1,20,304	41,952	10,22,593
64	745	13,295	23,435	1,82,076	4,501	23,16,197
65	..	..	..	..	..	6,67,49,525
66	1,40,517	25,52,312	3,50,993	77,33,887	6,92,886	4,37,00,969
67	..	5,17,288	..	..	..	5,17,288
68	..	6,36,976	..	..	..	6,36,976
69	..	-1,19,688	..	..	..	-1,19,688
70	1,49,750	24,61,811	4,06,082	80,36,267	7,39,339	11,36,69,596
71	..	..	..	..	..	14,36,63,936
72	..	..	..	..	..	31,94,920
73	..	..	..	..	..	14,68,58,856
74	..	..	..	..	..	..
75	..	3,523	..	2,94,030	..	30,97,553
76	..	..	..	..	..	..
77	..	321	..	..	1,315	12,72,455
78	..	3,844	..	2,94,030	1,315	43,70,008
79	2,05,89,307	5,47,69,919	1,89,88,023	1,86,38,72,676	7,07,49,941	3,02,28,96,543

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

Heads of Revenue	N ^o . of Account	Page	Brought forward	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
Frought forward from Pages 18—19			Rs. 2,75,79,98,083	Rs. 49,14,44,006	Rs. —1,03,73,833	Rs. 2,26,30,662	Rs. 9,61,12,613	Rs. 1,39,84,63,483	62-A
J—Miscellaneous—									
XLIV—Receipts-in-aid of Superannuation.	79	474	10,22,593	1,99,097	5,252	13,830	11,019	2,83,749	63
XLV—Stationery and Printing.	80	485	23,16,197	32,419	2,361	84,330	79,692	17,96,471	64
XLV-A—Contribution from Railways.	80B	489	6,67,49,525	..	..	..	..	..	65
XLVI—Miscellaneous	81	490	4,37,00,969	17,65,720	8,01,407	6,96,758	13,16,290	63,45,804	66
XLVI-A—Receipts from Road and Water Transport Schemes—									
Gross Receipts	81B	496	5,17,288	..	..	..	..	..	67
Deduct—Working Expenses	81B	496	6,36,976	..	..	..	..	..	68
Net Receipts	81B	496	—1,19,688	..	..	..	..	..	69
Total			11,36,69,596	19,97,236	8,09,020	7,94,918	14,07,001	84,25,824	70
K—Defence Services—									
XLVII—Defence Services—Effective.	86-A	512	14,36,63,936	..	..	..	..	..	71
XLVIII—Defence Services—Non-Effective.	87-A	518	31,94,920	..	..	..	..	..	72
Total			14,68,58,856	..	..	..	..	..	73
L—Contributions and Miscellaneous Adjustments between Central and State Governments									
L—Miscellaneous, Adjustments between Central and State Governments.	89	526	..	..	..	..	..	..	74
M—Extraordinary Items—									
LI—Extraordinary Receipts	90	530	30,97,553	..	..	1,390	..	..	75
LIIB—Civil Defence	91A	537	..	2,973	..	..	..	..	76
LIIC—Prepartition Receipts	91C	538	12,72,455	17,258	..	..	450	911	77
Total			43,70,008	20,231	..	1,390	450	911	78
Total Ordinary Revenue			3,02,28,96,543	49,34,61,473	—95,64,813	2,34,26,970	9,78,20,064	1,40,68,90,218	79

of the CENTRAL GOVERNMENT for the year ended 31st March 1955—concl'd.

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62-A	1,83,36,974	1,67,12,039	2,99,71,300	30,21,783	1,90,44,765	7,12,39,482	3,74,63,580	4,95,23,64,937
63	8,519	2,718	32,636	4,212	79,155	19,087	30,908	17,12,775
64	4,253	1,963	—166	..	146	27,908	2,341	43,47,915
65	..	..	..	..	..	..	..	6,67,49,525
66	86,683	33,307	2,88,992	1,22,257	2,18,377	3,38,384	15,98,819	5,73,13,567
67	..	..	..	..	..	..	..	5,17,288
68	..	..	..	..	..	..	..	6,36,976
69	..	..	..	..	..	..	..	—1,19,688
70	99,455	37,988	3,21,462	1,26,469	2,97,678	3,85,379	16,32,068	13,00,04,094
71	..	..	..	..	..	..	..	14,36,63,936
72	..	..	..	..	..	..	..	31,94,920
73	..	..	..	..	..	..	..	14,68,58,856
74	..	..	6,22,875	..	..	..	..	6,22,87-
75	..	..	1,44,743	..	2,634	7,937	27,767	32,82,024
76	..	..	..	..	..	..	..	2,973
77	..	..	..	..	..	..	..	12,91,074
78	..	..	1,44,743	..	2,634	7,937	27,767	45,76,071
79	1,84,36,429	1,67,50,027	3,10,60,380	31,48,252	1,93,45,077	7,16,32,798	3,91,23,415	5,23,44,26,833

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

Heads of Expenditure	No. of Account	Page	India General	Ajmer	Delhi	Himachal Pradesh	Vindhya Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
A—Direct Demands on the Revenue—								
1—Customs	9A	107	14,87,527	..	..	..	..	1
2—Union Excise Duties	10A	126	12,85,408	..	..	..	..	2
3—Corporation Tax	11A	132	90,004	..	..	..	..	3
4—Taxes on Income other than Corporation Tax and Estate Duty.	12A	144	21,92,802	..	..	..	..	4
5—Estate Duty	13A	148	20,426	..	..	..	..	5
6—Opium	14A	151	..	..	..	..	..	6
7—Land Revenue	15A	155	26,686	..	17,991	..	..	7
8—State Excise Duties	16A	160	..	..	..	..	..	8
9—Stamps	17A	168	1,357	..	..	..	..	9
10—Forest	18A	173	1,04,65,786	..	..	..	..	10
11—Registration	19A	177	..	..	..	..	..	11
12—Charges on account of Motor Vehicles Acts.	20A	180	..	..	..	..	..	12
13—Other Taxes and Duties	21A	189	..	..	..	..	..	13
Total			1,55,69,996	..	17,991	..	..	14
B—Railway Revenue Account—								
15-C—Subsidised Companies	27A	221	7,48,147	..	..	..	..	15
15-D—Miscellaneous Railway Expenditure— Commercial Lines	28A	222	1,67,41,959	..	..	..	..	16
15-E—Miscellaneous Railway Expenditure— Strategic Lines	28A	222	—41,571	..	..	..	..	17
15-H—Appropriation to Railway Development Fund from Surplus.	25B	218	9,10,13,759	..	..	..	..	18
15-I—Open Line Works—Revenue	22	194	4,91,44,225	..	..	..	..	19
15-K—Dividend to General Revenues	26	220	34,95,99,462	..	..	..	..	20
Total			50,72,05,981	..	..	..	..	21
C—Irrigation, etc., Revenue Account—								
18—Other Revenue Expenditure	35	283	22,000	..	..	..	..	22
Total			22,000	..	..	..	..	23
CC—Irrigation, etc., Capital Account within the Revenue Account—								
19—Construction of Irrigation, etc., Works	31	242	..	..	..	..	..	24
D—Posts and Telegraphs Revenue Account—								
20—Posts and Telegraphs—Interest on Debt.	36	291	1,90,87,687	..	..	..	..	25
Carried over to page 25			54,18,85,664	..	17,991	..	..	26

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1955.

Item No.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,42,467	7,56,246	1,41,535	88,91,136	..	64,18,021	1,82,36,932
2	1,19,89,132	61,91,006	2,12,34,859	2,67,36,109	1,14,63,256	1,95,92,410	9,84,92,180
3	27,279	2,17,991	34,159	19,11,152	3,03,195	5,82,608	31,66,388
4	8,05,284	3,28,945	13,08,844	83,80,283	6,40,071	27,71,629	1,64,27,858
5	1,696	14	8	1,35,097	4,229	14,025	1,75,495
6	..	..	..	..	..	..	..
7	..	8,48,370	..	..	..	..	8,93,047
8	..	68,271	..	..	..	..	68,271
9	..	24,481	..	1,27,17,783	..	..	1,27,43,621
10	..	8,67,533	..	..	..	1,64,477	1,14,97,796
11	..	75,158	..	..	..	..	75,158
12	..	3,966	..	..	..	..	3,966
13	..	29,911	..	..	..	..	29,911
14	1,33,65,858	94,11,892	2,27,19,405	5,87,71,560	1,24,10,751	2,95,43,170	16,18,10,623
15	..	..	..	..	..	..	7,48,147
16	..	..	..	..	..	..	1,67,41,959
17	..	..	..	..	..	..	41,571
18	..	..	..	..	..	..	9,10,13,759
19	..	..	..	..	..	..	4,91,44,225
20	..	..	..	..	..	..	34,95,99,462
21	..	..	..	..	..	..	50,72,05,981
22	..	2,41,645	..	..	..	..	2,63,645
23	..	2,41,645	..	..	..	..	2,63,645
24	..	38,450	..	..	..	..	38,450
25	..	..	..	..	..	..	1,90,87,687
26	1,33,65,858	96,91,987	2,27,19,405	5,87,71,560	1,24,10,751	2,95,43,170	68,84,06,386

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

Head of Expenditure	No. of Account	Page	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
A—Direct Demands on the Revenue—								
1.—Customs	9A	107	1,82,36,932	..	8,48,000	..	63,18,339	1
2.—Union Excise Duties	10A	126	9,84,92,180	68,19,367	69,03,829	3,40,81,747	1,33,23,274	2
3.—Corporation Tax	11A	132	31,66,388	4,298	42,384	1,47,338	41,33,316	3
4.—Taxes on Income other than Corporation Tax and Estate Duty.	12A	144	1,64,27,858	2,42,725	12,19,346	28,73,248	22,99,161	4
5.—Estate Duty	13A	148	1,75,495	..	467	2,343	41,208	5
6.—Opium	14A	151	..	..	3,69,871	66,52,778	..	6
7.—Land Revenue	15A	155	8,93,047	..	15,384	..	7,508	7
8.—State Excise Duties	16A	160	68,271	..	1,455	..	..	8
9.—Stamps	17A	168	1,27,43,621	..	316	..	15,084	9
10.—Forest	18A	173	1,14,97,796	..	18,676	10,321	..	10
11.—Registration	19A	177	75,158	..	430	..	..	11
12.—Charges on account of Motor Vehicles Acts.	20A	180	3,966	..	..	..	..	12
13.—Other Taxes and Duties	21A	189	29,911	..	..	..	..	13
Total			16,18,10,623	70,66,390	94,20,158	4,37,67,775	2,81,37,890	14
B—Railway Revenue Account—								
15 C.—Subsidised Companies	27A	221	7,48,147	..	..	..	..	15
15-D.—Miscellaneous Railway Expenditure—								
Commercial Lines	28A	222	1,67,41,959	..	..	..	..	16
15-E.—Miscellaneous Railway Expenditure—								
Strategic Lines	28A	222	—41,571	..	..	..	..	17
15-H.—Appropriation to Railway Development Fund from Surplus.	25B	218	9,10,13,759	..	..	..	..	18
15-I.—Open Line Works—Revenue	22	194	4,91,44,225	..	..	..	..	19
15-K.—Dividend to General Revenues	26	220	34,95,99,462	..	..	..	..	20
Total			50,72,05,981	..	..	..	..	21
C—Irrigation, etc., Revenue Account—								
18.—Other Revenue Expenditure	35	283	2,63,645	..	..	..	..	22
Total			2,63,645	..	..	..	..	23
CC—Irrigation, etc., Capital Account within the Revenue Account—								
19.—Construction of Irrigation, etc., Works.	31	242	38,450	..	..	..	..	24
D—Posts and Telegraphs Revenue Account—								
20.—Post- and Telegraphs—Interest on Debt	36	291	1,90,87,687	..	..	..	..	25
Carried over to page 30-31			68,84,06,386	70,66,390	94,20,158	4,37,67,775	2,81,37,890	26

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1955—*contd.*

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	1,28,000	11,13,600	86,500	2,67,31,371
2	1,05,59,768	42,14,417	12,90,943	16,16,000	78,67,855	70,779	6,00,337	18,78,40,496
3	39,888	24,238	97,936	2,501	28,587	14,417	1,39,511	78,40,802
4	9,46,661	1,75,123	6,34,312	2,76,703	3,88,073	4,87,411	4,72,517	2,64,43,138
5	1,472	718	2,145	..	480	2,712	1,092	2,28,132
6	..	68,45,521	..	..	45,05,723	..	..	1,83,73,893
7	..	..	..	..	..	13,35,905	..	22,51,844
8	..	..	..	..	..	53,220	..	1,22,946
9	..	..	..	..	..	6,845	..	1,27,65,866
10	..	..	4,696	..	3,93,330	1,41,721	..	1,26,66,540
11	..	..	..	..	..	5,832	..	81,420
12	..	..	..	..	..	1,205	..	5,171
13	..	..	..	..	..	24,416	..	54,327
14	1,15,47,789	1,12,60,017	20,30,032	18,95,204	1,33,12,048	32,58,063	12,99,957	29,48,05,946
15	..	..	..	..	..	..	..	7,48,147
16	..	..	..	..	..	..	..	1,67,41,959
17	..	..	..	..	..	..	..	—41,571
18	..	..	..	..	..	..	..	9,10,13,759
19	..	..	..	..	..	..	..	4,91,44,225
20	..	..	..	..	..	..	..	34,95,99,462
21	..	..	..	..	..	..	..	50,72,05,981
22	..	..	..	..	..	36,319	..	2,99,964
23	..	..	..	..	..	36,319	..	2,99,964
24	..	..	..	..	..	3,69,136	..	4,07,586
25	..	..	..	..	..	..	..	1,90,97,687
26	1,15,47,789	1,12,60,017	20,30,032	18,95,204	1,33,12,048	36,63,518	12,99,957	82,18,07,164

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

Heads of Expenditure	No. of Account	Page	India General	Ajmer	Delhi	Himachal Pradesh	Vindhya Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 24-25			54,18,85,664	..	17,991	..	..	27
E—Debt Services—								
22—Interest on Debt and Other Obligations—								
A.—Interest on Ordinary Debt—								
(i) Rupee Debt	41A	305	2,37,91,882	..	..	..	1,08,840	28
(ii) Sterling Debt	41A	305	32,94,972	..	..	..	..	29
(iii) Other Debt	41A	305	3,16,08,041	..	..	..	..	30
B.—Interest on Unfunded Debt	41A	306	18,34,25,274	45,678	57,039	25,207	3,088	31
C.—Interest on Other Obligations	41A	307	5,71,65,837	..	..	..	4,888	32
D.—Transfers	41A	307	47,41,44,861	..	..	..	..	32
Remainder chargeable to Debt and Other Obligations.	41A	307	—17,48,58,855	45,678	57,039	25,207	1,16,816	33A
23.—Appropriation for Reduction or Avoidance of Debt.	42	316	5,00,00,000	..	..	..	..	34
Total			—12,48,58,855	45,678	57,039	25,207	1,16,816	35
F—Civil Administration—								
25.—General Administration	43	330	8,80,15,065	..	5,47,621	..	66,672	36
26.—Audit	44	332	1,64,64,846	..	..	..	5,10,829	37
27.—Administration of Justice	45A	336	12,63,353	..	88,669	..	..	38
28.—Jails and Convict Settlements	46A	338	46,736	..	..	..	..	39
29.—Police	47A	342	40,85,088	..	1,39,47,812	..	..	40
30.—Ports and Pilotage	48B & 48C	345	33,98,362	..	..	..	..	41
31.—Lighthouses and Lightships	49A	347	15,21,886	..	..	..	..	42
34.—Tribal Areas	52	349	..	..	..	..	..	43
35.—External Affairs	53	350	5,17,75,699	..	..	..	3,100	44
36.—Scientific Departments	54	351	3,62,70,180	..	..	..	2,200	45
37.—Education	55A	357	2,86,11,099	..	..	..	8,91,035	46
38.—Medical	56A	362	70,75,010	..	..	..	..	47
39.—Public Health	57A	366	78,50,070	..	..	..	33,518	48
40.—Agriculture	58A	373	1,49,02,296	..	..	..	49,033	49
40.A.—Rural Development	59A	379	..	..	..	..	..	50
41.—Veterinary	60A	382	1,06,194	..	..	..	..	51
42.—Co-operation	61A	385	1,080	..	..	..	..	52
43.—Industries and Supplies	62A	391	10,62,47,649	..	..	..	..	53
44.—Aviation	63A	400	1,07,80,011	..	..	..	..	54
45.—Broadcasting	64A	401	96,44,376	..	..	..	..	55
47.—Miscellaneous Departments	66A	405	84,36,271	..	44,929	..	2,536	56
Total			39,64,95,217	..	1,46,29,031	..	15,58,923	57
Carried over to pages 32-33			81,35,22,026	45,678	1,47,04,061	25,207	16,75,739	58

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1955—*contd.*

Item No.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	1,33,65,858	96,91,987	2,27,19,405	5,87,71,560	1,24,10,751	2,95,43,170	68,84,06,386
28	9,87,041	4,37,559	19,38,853	26,05,74,717	15,68,304	2,14,67,571	31,08,74,767
29	..	..	..	..	..	..	32,94,972
30	..	..	..	..	..	..	3,16,08,041
31	1,57,680	1,27,092	4,94,981	45,71,061	3,80,841	14,74,604	19,07,62,545
32	57,565	87,149	24,999	47,38,654	1,69,146	5,16,171	6,27,64,409
33	..	..	..	14,69,131	..	..	47,56,13,992
33A	12,02,286	6,51,800	24,58,833	26,84,15,301	21,18,291	2,34,58,346	12,36,90,742
34	..	..	..	..	..	..	5,00,00,000
35	12,02,286	6,51,800	24,58,833	26,84,15,301	21,18,291	2,34,58,346	17,36,90,742
36	16,27,765	24,60,012	10,56,779	88,78,752	8,33,621	34,47,869	10,69,34,156
37	16,02,034	16,85,843	17,08,913	44,64,556	20,25,883	30,08,875	3,14,71,779
38	..	3,04,508	..	23,800	..	345	16,80,675
39	..	2,88,639	..	..	..	..	3,35,375
40	40,011	33,84,104	2,12,445	6,71,894	2,18,281	5,25,242	2,30,84,877
41	3,19,302	..	..	24,58,765	..	1,76,850	63,53,279
42	..	..	..	3,73,009	..	2,25,219	21,20,114
43	..	3,81,53,797	..	..	..	..	3,81,53,797
44	1,15,718	74,100	96,654	2,24,225	-35,091	10,52,909	5,33,77,496
45	3,76,216	78,086	17,27,194	96,59,780	7,27,513	32,19,373	5,20,60,542
46	2,72,353	55,49,595	50,03,674	56,69,371	30,02,698	21,49,147	5,11,48,972
47	25,573	15,69,623	5,55,743	6,10,119	..	3,94,599	1,02,30,667
48	3,83,016	8,25,130	2,45,346	7,35,880	2,07,272	7,19,428	1,09,99,606
49	1,45,305	6,89,612	7,32,288	18,76,475	6,86,970	21,94,029	2,12,76,008
50	..	..	..	..	..	..	..
51	..	1,45,274	..	..	..	..	2,51,468
52	..	49,003	..	..	..	..	50,083
53	..	2,11,179	..	94,10,309	..	..	11,58,69,137
54	2,28,969	6,28,379	5,13,047	21,90,217	7,37,750	28,54,100	1,79,32,473
55	3,68,884	5,07,869	4,67,904	30,83,185	5,68,282	22,03,966	1,68,44,466
56	18,483	1,12,587	90,75,059	10,30,811	87,364	9,90,276	1,97,98,316
57	55,23,629	5,67,17,340	2,13,95,046	5,13,61,148	91,30,725	2,31,62,227	57,99,73,286
58	2,00,91,773	6,70,61,127	4,65,73,284	37,85,48,009	2,36,59,767	7,61,63,743	1,44,20,70,414

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

Heads of Expenditure	No. of Account	Page	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 26—27			68,84,06,386	70,66,390	94,20,158	4,37,67,775	2,81,37,890	27
E—Debt Services—								
22—Interest on Debt and Other Obligations—								
A—Interest on Ordinary Debt—								
(i) Rupee Debt	41A	305	31,08,74,767	2,48,355	41,47,114	61,23,430	19,41,85,078	28
(ii) Sterling Debt	41A	305	32,94,972	..	..	..	..	29
(iii) Other Debt	41A	305	3,16,08,041	..	..	..	..	30
B—Interest on Unfunded Debt	41A	306	19,07,62,545	94,288	7,33,691	18,92,825	23,66,413	31
C—Interest on Other Obligations	41A	307	6,27,64,409	28,554	69,925	10,63,618	34,85,393	32
D—Transfers	41A	307	47,56,13,992	..	29,44,712	..	25,67,782	33
Remainder chargeable to Debt and Other Obligations.	41A	307	12,36,90,742	3,71,197	20,06,018	90,79,873	19,74,69,102	33A
23—Appropriation for Reduction or Avoidance of Debt.	42	316	5,00,00,000	..	..	..	..	34
Total			17,36,90,742	3,71,197	20,06,018	90,79,873	19,74,69,102	35
F—Civil Administration—								
25—General Administration	43	330	10,69,34,156	6,63,030	2,22,502	11,35,385	49,90,418	36
26—Audit	44	332	3,14,71,779	13,78,630	24,60,037	35,90,974	35,53,101	37
27—Administration of Justice	45A	335	16,80,675	..	49,113	..	43,486	38
28—Jails and Convict Settlements	46A	338	3,35,375	..	3,959	..	17,348	39
29—Police	47A	342	2,30,84,877	1,21,932	78,21,217	18,37,064	21,11,962	40
30—Ports and Pilotage	48B & 48C	345	63,53,279	..	..	..	16,23,809	41
31—Lighthouses and Lightships	49A	347	21,20,114	..	..	..	76,940	42
34—Tribal Areas	52	349	3,81,53,797	..	..	..	..	43
35—External Affairs	53	350	5,33,77,496	9,400	50,706	67,486	7,46,736	44
36—Scientific Departments	54	351	5,20,60,542	29,456	2,40,550	82,02,078	1,01,22,208	45
37—Education	55A	357	5,11,48,972	11,80,636	88,14,263	43,29,346	1,43,86,350	46
38—Medical	56A	362	1,02,30,667	4,274	4,54,255	3,390	6,98,443	47
39—Public Health	57A	366	1,09,99,696	44,447	2,05,089	2,64,217	18,63,814	48
40—Agriculture	58A	373	2,12,76,008	6,95,655	21,15,109	17,77,484	35,40,685	49
40-A—Rural Development	59A	379	..	..	..	..	..	50
41—Veterinary	60A	382	2,51,468	..	2,10,279	27,85,975	..	51
42—Co-operation	61A	385	50,083	..	1,462	..	..	52
43—Industries and Supplies	62A	391	11,58,69,137	..	..	..	1,33,520	53
44—Aviation	63A	400	1,79,32,473	2,24,924	2,67,431	19,61,886	22,99,886	54
45—Broadcasting	64A	401	1,68,44,466	3,90,690	10,90,361	11,97,785	15,78,904	55
47—Miscellaneous Departments	66A	405	1,97,98,316	22,972	40,118	6,49,427	1,64,90,562	56
Total			57,99,73,286	47,66,046	2,40,46,451	2,78,02,497	6,42,78,172	57
Carried over to page- 34-35			1,44,20,70,414	1,22,03,633	3,54,72,627	8,06,50,145	28,08,85,164	58

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1955—contd.

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	1,15,47,789	1,12,60,017	20,30,032	18,95,204	1,33,12,048	36,63,518	12,99,957	82,18,07,164
28	46,43,395	2,87,425	59,38,684	56,114	4,131	9,20,560	57,575	52,74,86,628
29	..	..	..	..	..	..	..	32,94,972
30	..	..	..	..	..	..	..	3,16,08,041
31	1,33,882	78,529	2,75,760	15,629	70,305	1,76,238	9,900	19,66,10,005
32	5,706	15,255	33,927	6,129	42,145	77,299	39,497	6,76,31,857
33	..	..	..	..	..	..	..	48,11,26,486
33A	47,82,983	3,81,209	62,48,371	77,872	1,16,581	11,74,097	1,06,972	34,55,05,017
34	..	..	..	..	..	..	..	5,00,00,000
35	47,82,983	3,81,209	62,48,371	77,872	1,16,581	11,74,097	1,06,972	39,55,05,017
36	1,51,568	2,72,385	3,53,373	93,815	9,16,564	8,02,861	3,55,273	11,68,91,330
37	26,37,805	13,88,174	16,98,023	6,60,626	19,85,014	9,86,376	14,01,140	5,32,11,679
38	..	..	..	..	..	4,00,988	..	21,74,262
39	..	..	..	..	..	69,339	..	4,26,021
40	35,699	40,72,205	..	3,908	8,428	19,18,967	4,128	4,10,20,387
41	..	..	..	..	..	19,379	..	79,96,467
42	..	..	..	..	..	1,57,677	..	23,54,731
43	..	..	..	..	..	..	..	3,81,53,797
44	69,800	17,000	7,999	11,690	20,000	30,200	..	5,44,08,513
45	11,59,770	5,00,000	33,57,843	1,15,000	1,85,000	41,539	9,000	7,60,22,986
46	42,53,975	2,56,446	11,67,461	17,40,465	46,48,366	19,78,764	3,72,408	9,42,77,452
47	7,629	36,325	2,05,658	..	..	5,82,896	54,535	1,22,78,072
48	3,20,083	21,067	1,48,089	8,24,079	49,100	2,21,871	25,958	1,49,87,420
49	86,790	33,483	1,14,954	35,523	20,37,344	9,70,026	2,38,889	3,29,21,950
50	..	..	..	..	..	84,176	..	84,176
51	50,000	..	..	..	..	1,32,443	..	34,30,165
52	..	..	..	..	..	34,162	..	85,707
53	..	..	..	..	..	25,000	60,599	11,60,88,256
54	4,93,094	1,39,065	4,61,223	..	3,14,002	1,83,696	80,759	2,43,58,439
55	5,71,552	..	3,40,229	..	..	80,514	4,62,732	2,25,57,233
56	90,960	44,307	83,952	9,240	61,993	16,435	51,776	3,73,60,058
57	99,28,725	67,80,457	79,38,804	34,94,346	1,02,25,811	87,37,309	31,17,197	75,10,89,101
58	2,62,59,497	1,84,21,683	1,62,17,207	54,67,422	2,36,54,440	1,35,74,924	45,24,126	1,96,84,01,282

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

Heads of Expenditure	No. of Account	Page	India General	Ajmer	Delhi	Himachal Pradesh	Vindhya Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 28-29			81,35,22,026	45,678	1,47,04,061	25,207	16,75,739	59
G—Currency and Mint—								
48—Currency	67-A	408	..	..	..	..	..	60
48—Mint	68-A	410	50,926	..	..	..	..	61
Total			50,926	..	..	..	..	62
H—Civil Works, Multipurpose Rivers Schemes and Miscellaneous Public Improvements.								
50—Civil Works	70-A	416	7,72,76,159	..	..	..	3,29,734	63
51-B—Other Revenue Expenditure connected with Multi-purpose River Schemes.	71-C	421	13,82,419	..	..	..	..	64
Total			7,86,58,578	..	..	..	3,29,734	65
J—Miscellaneous—								
54—Famine	78	469	..	..	..	..	..	66
54-A—Territorial and Political Pensions	78-A	471	73,461	..	..	..	15,569	67
54-B—Privy Purses and Allowances of Indian Rulers.	78-B	472	..	..	..	..	19,82,900	68
55—Superannuation Allowances and Pensions.	79-A	480	2,01,37,117	..	..	2,53,242	5,29,724	69
56—Stationery and Printing	80-A	487	50,96,940	..	..	..	..	70
57—Miscellaneous	81-A	493	8,55,30,415	..	..	..	54,931	71
Total			11,08,37,933	..	..	2,53,242	25,83,124	72
K—Defence Services—								
58—Defence Services—Effective (Army)	86-B	512	1,45,48,56,423	..	..	..	..	73
59—Defence Services—Effective (Navy)	86-B	512	11,05,08,162	..	..	..	..	74
60—Defence Services—Effective (Air Force).	86-B	512	29,58,57,573	..	..	..	..	75
60-A—Defence Services—Non-Effective	87-B	518	15,22,24,700	..	..	..	..	76
Total			2,01,34,46,858	..	..	..	..	77
L—Contributions and Miscellaneous Adjustments between Central and State Governments—								
61—Grants-in-aid to State Governments	88	525	1,52,30,398	..	..	..	1,31,23,728	78
62—Miscellaneous Adjustments between Central and State Governments.	89	526	..	..	..	..	..	79
Total			1,52,30,398	..	..	..	1,31,23,728	80
M—Extraordinary Items—								
63—Extraordinary charges	90-A	533	1,42,78,042	..	..	..	10,37,883	81
63-B—Community Development Projects.	90-C	535	..	..	..	..	..	82
64-B—Expenditure connected with Civil Defence.	91-B	537	1,20,853	..	..	..	..	83
64-C—Pre-partition Payments	91-D	539	1,20,75,977	..	..	..	..	84
Total			2,64,74,872	..	..	..	10,37,883	85
Total Expenditure on Revenue Account			3,06,82,21,591	45,678	1,47,04,061	2,78,449	1,87,50,208	86

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1955—*contd.*

Item No.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59	2,00,91,773	6,70,61,127	4,65,73,284	37,85,48,009	2,36,59,767	7,61,63,743	1,44,20,70,414
60	..	..	..	2,29,51,411	..	..	2,29,51,411
61	..	..	..	42,45,014	..	..	42,95,940
62	..	..	..	2,71,96,425	..	..	2,72,47,351
63	32,56,034	1,23,17,150	37,60,078	41,46,390	27,50,546	44,72,715	10,83,08,806
64	..	..	..	8,96,452	1,893	..	22,80,764
65	32,56,034	1,23,17,150	37,60,078	50,42,842	27,52,439	44,72,715	11,05,89,570
66	..	..	..	..	..	..	..
67	..	71	4,962	1,69,288	3,59,494	5,30,308	11,53,153
68	53,900	8,37,673	1,21,900	77,19,274	27,72,900	2,66,500	1,37,65,047
69	1,22,861	5,88,121	4,22,935	33,49,253	8,97,947	14,81,559	2,77,82,759
70	..	1,15,952	334	7,47,652	2,729	14,494	59,78,101
71	3,03,587	44,29,790	15,16,910	2,21,90,621	18,27,495	8,09,947	11,66,63,696
72	4,80,348	59,71,607	20,67,041	3,41,76,088	58,60,565	31,02,808	16,53,32,756
73	..	..	..	..	..	..	1,45,48,56,422
74	..	..	..	..	..	..	11,05,08,162
75	..	..	..	..	..	..	29,58,57,573
76	..	..	..	..	..	..	15,22,24,700
77	..	..	..	..	..	..	2,01,34,46,858
78	12,03,000	3,53,71,000	1,61,00,000	20,31,000	1,97,00,000	1,90,000	10,29,49,126
79	8,975	1,670	19,349	51,401	19,048	20,954	1,21,397
80	12,11,975	3,53,72,670	1,61,19,349	20,82,401	1,97,19,048	2,10,954	10,30,70,523
81	33,60,153	70,54,595	3,20,08,982	54,58,922	67,67,013	92,45,124	7,92,08,714
82	..	10,66,731	..	..	..	..	10,66,731
83	..	..	..	..	..	..	1,20,853
84	5,633	1,71,337	3,718	1,10,186	7	65,052	1,24,31,010
85	33,65,786	82,92,663	3,20,10,700	55,69,108	67,67,020	93,10,176	9,28,28,208
86	2,84,05,916	12,90,15,217	10,05,30,452	45,26,14,873	5,87,58,839	9,32,60,396	3,95,45,85,680

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

HEADS OF EXPENDITURE	No. of Account	Page	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 30-31			1,44,20,70,414	1,22,03,633	3,54,72,627	8,06,50,145	28,98,85,164	59
G—Currency and Mint—								
48—Currency	67A	408	2,29,51,411	..	..	..	11,798	60
49—Mint	68A	410	42,95,940	..	..	..	45,79,242	61
Total			2,72,47,351	..	..	..	45,91,040	62
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—								
50—Civil Works	70A	416	10,83,08,806	19,82,071	44,67,880	48,77,155	41,56,191	63
51-B—Other Revenue Expenditure connected with Multi-purpose River Schemes.	71C	421	22,80,764	42,521	..	..	..	64
Total			11,05,89,570	20,24,592	44,67,880	48,77,155	41,56,191	65
54—Famine	78	469	..	..	..	..	..	66
54-A—Territorial and Political Pensions	78A	471	11,53,153	27,733	18,750	4,16,279	4,27,836	67
54-B—Privy Purses and Allowances of Indian Rulers.	78B	472	1,37,55,047	18,42,100	22,39,894	15,60,920	8,50,000	68
55—Superannuation Allowances and Pensions.	79A	480	2,77,82,759	1,25,415	7,93,897	19,90,396	31,49,367	69
56—Stationery and Printing	80A	487	59,78,101	2,010	6,96,716	—34,10,365	1,97,16,879	70
57—Miscellaneous	81A	493	11,66,63,696	5,46,083	1,29,54,491	69,38,908	4,36,05,994	71
Total			16,53,32,756	25,43,341	1,67,03,748	74,96,138	6,77,50,076	72
K—Defence Services—								
58—Defence Services—Effective (Army)	86B	512	1,45,48,56,423	..	..	..	..	73
59—Defence Services—Effective (Navy)	86B	512	11,05,08,162	..	..	..	..	74
60—Defence Services—Effective (Air Force)	86B	512	29,58,57,573	..	..	..	..	75
60-A—Defence Services—Non-Effective	87B	518	15,22,24,700	..	..	..	..	76
Total			2,01,34,46,858	..	..	..	..	77
L—Contributions and Miscellaneous Adjustments between Central and State Governments—								
61—Grants-in-aid to State Governments.	88	525	10,29,49,126	1,45,00,000	5,91,10,430	..	2,41,56,000	78
62—Miscellaneous Adjustments between Central and State Governments.	89	526	1,21,397	2,438	5,387	31,143	27,546	79
Total			10,30,70,523	1,45,02,438	5,91,15,817	31,143	2,41,83,546	80
M—Extraordinary Items—								
63—Extraordinary charges	90-A	533	7,92,08,714	62,32,046	72,53,483	1,03,95,951	1,85,85,258	81
63-B—Community Development Projects	90-C	535	10,66,731	..	50,125	..	..	82
64-B—Expenditure connected with Civil Defence.	91B	537	3,00,853	..	..	..	..	83
64-C—Preparation payments	91D	539	1,34,31,910	11,442	2,404	5,668	2,65,174	84
Total			9,28,28,208	62,43,488	73,06,012	1,04,01,619	1,88,50,432	85
Total Expenditure on Revenue Account			3,95,45,85,680	3,75,17,492	12,30,66,084	10,34,56,200	40,94,16,449	86

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1955—concl'd.

Item No.	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59	2,62,59,497	1,84,21,683	1,62,17,207	54,67,422	2,36,54,440	1,35,74,924	45,24,126	1,96,84,01,282
60	40,546	..	..	..	..	..	..	2,30,03,755
61	3,73,720	..	..	..	..	..	..	92,48,902
62	4,14,266	..	..	..	..	..	..	3,22,52,657
63	19,35,002	15,61,877	4,83,003	..	9,79,061	26,07,476	8,16,650	13,21,75,172
64	..	..	..	..	..	..	..	23,23,285
65	19,35,002	15,61,877	4,83,003	..	9,79,061	26,07,476	8,16,650	13,44,98,457
66	..	..	..	..	..	4,914	..	4,914
67	20,095	12,669	10,312	..	..	1,554	4,565	20,92,946
68	42,85,714	47,93,940	26,90,000	14,04,500	77,74,500	77,58,272	20,35,000	5,09,89,887
69	2,33,339	2,10,295	5,62,094	25,117	76,625	4,53,048	2,02,198	3,56,04,550
70	..	..	..	252	..	67,250	29,428	2,30,80,271
71	7,27,269	1,61,317	4,54,815	31,40,529	10,05,923	10,57,557	1,24,685	18,73,81,267
72	52,66,417	51,78,221	37,17,221	45,70,398	88,57,048	93,42,595	23,95,876	29,91,53,835
73	..	..	..	..	..	..	..	1,45,48,56,423
74	..	..	..	..	..	..	..	11,05,08,162
75	..	..	..	..	..	..	..	29,58,57,572
76	..	..	..	..	..	..	..	15,22,24,700
77	..	..	..	..	..	..	..	2,01,34,46,858
78	28,35,000	20,00,000	3,87,32,000	..	..	3,16,05,000	3,26,00,000	30,84,87,556
79	19,721	..	52,219	33,018	63,925	25,100	36,678	4,18,572
80	28,54,721	20,00,000	3,87,84,219	33,018	63,925	3,16,30,100	3,26,36,678	30,89,06,128
81	12,47,101	50,13,016	20,22,843	15,46,300	40,01,507	17,55,629	19,12,931	13,91,74,779
82	..	..	..	..	..	5,50,929	..	16,67,785
83	..	..	..	..	..	..	..	1,20,853
84	..	908	..	..	1,574	16,799	..	1,27,35,877
85	12,47,101	50,13,922	20,22,843	15,46,300	40,03,081	23,23,357	19,12,931	15,36,99,294
86	3,79,77,004	3,21,75,703	6,12,24,493	1,16,17,138	3,75,57,555	5,94,78,452	4,22,86,261	4,91,03,58,611

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1955

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
PART I—CONSOLIDATED FUND			Rs.	PART I—CONSOLIDATED FUND			Rs.
Ordinary Revenue (as per Account No. 2).	2	23	5,23,44,26,833	Expenditure on Revenue Account (as per Account No. 3).	3	35	4,91,03,58,511
Excess of Ordinary Revenue over Expenditure on Revenue Account.			32,40,68,322	CAPITAL EXPENDITURE			
[CAPITAL RECEIPTS				RAILWAY, IRRIGATION, POSTS AND TELEGRAPHS AND OTHER CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
JJ.—MISCELLANEOUS— Sale proceeds of American and Lease Lend Surpluses	81-D	497	3,807	AA.—FORESTS AND OTHER CAPITAL ACCOUNTS— Capital Outlay on the Security Printing Press.	17B	170	2,98,685
				Capital Outlay on Forests	18B	175	18,59,117
				BB.—CONSTRUCTION OF INDIAN GOVERNMENT RAILWAYS— Commercial	23	201	32,03,09,584
				Strategic	23	201	22,36,243
				CC.—CAPITAL ACCOUNT OF IRRIGATION ETC. WORKS— Construction of Irrigation etc., Works	31	242	23,52,017
				DD.—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS	37	293	9,32,59,209
				FF.—CIVIL ADMINISTRATION— CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT— Capital Outlay on Ports— A.—Capital Outlay on Vizagapatam Port	48D	346	43,15,118 1,90,17,834
				B.—Capital Outlay on Kandla Port			
				Capital Outlay on Schemes of Agricultural Improvement and Research	58B	376	8,93,822
				Capital Outlay on Industrial Development	62B	394	13,37,04,744
				Capital Outlay on Civil Aviation	63B	400	1,37,25,036
				Capital Outlay on Broadcasting	64B	401	33,26,782
				GG.—Currency Capital Outlay	67B	409	58,058
				Capital Outlay on Mints	68B	411	33,29,561
				HH.—New Delhi Capital Outlay	72	424	4,05,76,769
				Capital Outlay on Multipurpose River Schemes.	73B & 73C	427&428	3,35,78,104
				Capital Outlay on Civil Works	74	431	13,08,40,860
				II—Capital Outlay on Electricity Schemes.	76A	456	8,36,234
				JJ.—MISCELLANEOUS— Capital Outlay on Road and Water Transport Schemes.	81C	497	2,55,278
				Payments of commuted value of Pensions.	79B	482	2,39,896
				Capital Outlay on Sterling Pensions	79C	484	—7,05,17,454
				Payments to Retrenched Personnel	84	501	—1,47,153
				Compensation to Displaced Persons	84D	507	11,74,32,832
				KK.—DEFENCE SERVICES— Defence Capital Outlay	87E	520	8,46,51,312
				MM.—EXTRAORDINARY ITEMS— Capital Outlay on Schemes of Government Trading.	91E	544	63,61,60,466
				Grants to State Governments for Development.	91F	545	10,31,18,211
TOTAL			3,807	TOTAL			1,67,55,11,165
NET			0	NET			1,67,55,07,358
Carried over			5,23,44,30,640	Carried over			6,58,58,69,676

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1955
—contd.

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward			5,23,44,30,640	Brought forward			6,58,58,69,676
PART I—CONSOLIDATED FUND —contd.				PART I—CONSOLIDATED FUND —contd.			
<i>Debt (Including Loans and Advances).</i>				<i>Debt (Including Loans and Advances).</i>			
N—PUBLIC DEBT INCURRED—				N—PUBLIC DEBT DISCHARGED—			
A.—DEBT RAISED IN INDIA—				A.—DEBT RAISED IN INDIA—			
I.—PERMANENT DEBT—				I.—PERMANENT DEBT—			
				5 percent loan, 1939—44			5,400
				5 percent Loan, 1940-43			200
				5 percent Loan, 1945-55			2,51,400
3½ percent National Plan Loan 1964			1,58,12,83,400	4½ percent Bonds 1934			100
3½ per cent Loan 1954-59			2,30,200	4½ percent Loan 1950-55			11,600
3 per cent 15 years Annuity Certificates.	92	547&548	55,40,500	4 percent 15 years Annuity Certificates.			77,158
Liability in respect of Bundi State Loan taken over by the Government of India.			—5,43,459	4 percent Bonds, 1943			300
				4 percent Loan, 1934-37			1,06,800
				3½ percent Loan, 1842-43			1,05,900
				3½ percent Loan, 1854-55			1,12,703
				3½ percent Loan, 1865			2,04,630
				3½ percent Loan, 1879			7,900
				3½ percent Loan, 1900-01			3,02,100
				3½ percent Loan, 1947-50	92	547&548	2,15,800
				3½ percent Loan, 1954-59			11,95,25,400
				3 percent Loan, 1949-52			2,13,600
				3 percent Loan, 1951-54			8,57,700
				3 percent Loan, 1953-55			1,64,34,300
				3 percent Defence Bonds, 1946			30,671
				3 percent Conversion Loan, 1946			6,950
				2½ percent Loan, 1948-52			14,700
				2½ percent Bonds, 1950			1,500
				2½ percent Loan, 1954			32,29,57,200
				THREE YEARS INTEREST FREE Defence Bonds			21,581
				FIVE YEARS INTEREST FREE Prize Bonds, 1949			65,840
				TOTAL			48,16,31,433
TOTAL			1,58,65,10,641	NET			
NET			1,12,49,79,208				
Carried over			6,82,09,41,281	Carried over			7,04,74,01,109

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period ended 31st March 1955—*contd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
Brought forward			Rs. 6,82,09,41,281	Brought forward			Rs. 7,04,74,01,109
PART I—CONSOLIDATED FUND—<i>contd.</i>				PART I—CONSOLIDATED FUND—<i>contd.</i>			
<i>Debt (Including Loans and Advances)—</i>				<i>Debt (Including Loans and Advances)—</i>			
N—PUBLIC DEBT—INCURRED				N—PUBLIC DEBT—DISCHARGED			
II—FLOATING DEBT—				II—FLOATING DEBT—			
Treasury Bills	92	548	15,47,30,75,000	Treasury Bills	92	548	14,10,38,75,000
TOTAL			15,47,30,75,000	Treasury Deposits Receipts			200
NET			1,36,80,01,779	Other Floating Loans			11,98,021
				TOTAL			14,10,50,73,221
				NET			0
B—DEBT RAISED IN ENGLAND				B—DEBT RAISED IN ENGLAND—			
				PERMANENT DEBT—			
				India 4½ per cent. Stock 1958-68.	92	549	10,04,208
				India 4 per cent Stock, 1948-53			1,333
				India 3½ per cent Stock 1931			59,262
				India 3½ per cent Stock 1954-59.			36,66,187
				India 3 per cent Stock 1948			5,333
				India 3 per cent. Stock 1949-52.			1,333
				India 2½ per cent. Stock 1926			1,07,970
				Capital portion of Annuities created in purchase of Railways.			1,15,16,431
				Debenture Stock Railways			5,333
				TOTAL . . . . .					1,63,67,390
				NET			1,63,67,390
C—OTHER DEBT—				C—OTHER DEBT—			
PERMANENT DEBT				PERMANENT DEBT—			
Loans from the International Bank for Reconstruction and Development.	92	550	67,40,804	Loans from the International Bank for Reconstruction and Development.	92	550	1,63,89,524
TOTAL			67,40,804	TOTAL			1,63,89,524
NA—INTER STATE DEBT SETTLEMENT—				NA—INTER STATE DEBT SETTLEMENT—			
India and Burma	92B	557	14,64,11,880	India and Travancore-Cochin	92B	557	1,10,00,000
TOTAL			14,64,11,880	TOTAL			1,10,00,000
Carried over			22,44,71,68,965	Carried over			21,19,62,31,244

**No 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period ended 31st
March 1955—contd.**

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward	..	..	22,44,71,68,965	Brought forward	..	..	21,19,62,31,244
PART I—CONSOLIDATED FUND—contd.				PART I—CONSOLIDATED FUND—contd.			
<i>Debt (Including Loans and Advances)—concl'd.</i>				<i>Debt (Including Loans and Advances)—concl'd.</i>			
Q. LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—				Q. LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—			
Advances to State Governments	93	558&559	18,62,48,946	Advances to State Governments	93	558&559	1,93,37,89,003
Advances to foreign Governments			1,19,54,898	Loans to Notabilities			14,000
Advances to Crown Representative.			8,96,700	Loans to Local Funds			28,50,35,059
Loans to Notabilities			82,348	Loans to Government Servants			1,08,19,108
Loans to Local Funds			4,25,80,796				
Loans to Government Servants			87,47,362				
TOTAL			25,05,11,050	TOTAL			2,22,96,57,770
NET			0	NET			1,97,91,46,720
TOTAL—Part I—Consolidated Fund.			22,69,76,80,015	TOTAL—Part I—Consolidated Fund.			23,42,58,80,014
PART II—CONTINGENCY FUND—				PART II—CONTINGENCY FUND—			
Contingency Fund	96	574	..	Contingency Fund	96	574	..

No 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period ended 31st
March 1955—contd.

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	Total
			Rs.				Rs.
PART III—PUBLIC ACCOUNT—				PART III—PUBLIC ACCOUNT—			
O—UNFUNDED DEBT—				O—UNFUNDED DEBT—			
Deposits of Service Funds	100	596	14,61,045	Special Loans	98	594	53,294
Savings Bank Deposits	101	597	1,34,93,64,680	Deposits of Service Funds	100	596	32,06,733
Post Office Certificates			36,28,11,450	Savings Bank Deposits	101	597	1,10,34,68,065
Ten Years Treasury Savings Deposits			5,53,93,476	Post Office Certificates			11,26,45,240
State Provident Funds			35,58,82,090	Ten Years Treasury Savings Deposits			53,86,627
Other Accounts			2,09,75,622	State Certificates	2,99,946		
				State Provident Funds			19,99,79,402
				Other Accounts			1,59,91,085
TOTAL			2,14,58,88,363	TOTAL			1,44,10,30,392
NET			70,48,57,971	NET			0
P—DEPOSITS AND ADVANCES—				P—DEPOSITS AND ADVANCES—			
Depreciation Reserve Fund— Railways	25	216	33,77,60,300	Depreciation Reserve Fund— Railways	25	216	45,83,42,907
Railway Revenue Reserve Fund	5-A	217	1,18,54,137	Railway Development Fund	25-B	218	12,78,28,511
Railway Development Fund	25-B	218	9,70,04,247	Renewals Reserve Fund— Posts and Telegraphs	40	297	1,04,11,515
Renewals Reserve Fund— Posts and Telegraphs	40	297	1,25,00,000	Telephone Development Fund	40-A	297	16,54,232
Telephone Development Fund	40-A	297	45,39,669	Loans to Branch Line Companies	25-A	217	4,50,000
Renewals Reserve Fund— Northern India Salt Revenue	108	613	1,08,772	Renewals Reserve Fund— Northern India Salt Revenue	108	613	1,81,333
Pritchard Salt Works and Main Salt Works Kharagoda	108	613	8,48,228	General Reserve Fund— Light Houses and Light Ships	108	613	12,80,157
Replacement Reserve Fund— Light Houses and Light Ships	108	613	13,500	Deposits of Trusts for Indian Princes	111	623	36,85,000
Depreciation Reserve Fund— Light Houses and Light Ships	108	613	78,500	Other Deposits bearing Inter- est	111	623	10,35,08,806
General Reserve Fund— Light Houses and Light Ships	108	613	19,91,927				
Depreciation Reserve Fund— Overseas Communication Ser- vice	108	613	8,86,500				
Deposits of Trusts for Indian Princes	111	623	5,70,214				
Other Deposits bearing Interest	111	623	7,08,04,517				
Carried over			53,89,60,511	Carried over			70,73,42,461
			2,14,58,88,363				1,44,10,30,392

ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period ended 31st March 1955—*contd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs. 2,14,58,88,363				Rs. 1,44,10,30,392
Brought forward			53,89,60,511	Brought forward			70,73,42,461
PART III—PUBLIC ACCOUNT—<i>contd.</i>				PART III—PUBLIC ACCOUNT—<i>contd.</i>			
P—DEPOSITS AND ADVANCES—				P—DEPOSITS AND ADVANCES—			
Appropriation for Reduction or Avoidance of Debt—				Silver Redemption Reserve	104	609	9,05,870
Other Appropriations	42	316	5,00,00,000	Central Road Fund	106	610	6,62,47,516
Silver Redemption Reserve	104	609	—4,03,774	Cotton Textile Fund	108	613	4,87,079
Central Road Fund	106	610	5,99,50,650	Post Office Certificates Bonus Fund.	108	613	67,35,331
Post Office Certificates Bonus Fund.	108	613	5,17,05,690	Famine Relief—Investment Account—Purchase of Securities.	102	602	71,600
Famine Relief Fund	102	602	71,600	Panth Piploda Reserve Fund	108	613	680
Defence Reserve Fund	108	613	15,248	Fund for payment of Bonus to Temporary clerical personnel under the Scheme of unified Scale of pay.	108	613	3,650
Fund for payment of Bonus to Temporary clerical personnel under the Scheme of unified Scale of pay.	108	613	—2,022	Depreciation Reserve Fund—Government Presses	108	613	1,18,579
Depreciation Reserve Fund—Government Presses.	108	613	3,78,836	Pension Fund Pondichery	108	613	2,64,775
Pension Fund Pondichery	108	613	2,91,802	Unemployment Fund Pondichery.	108	613	98,639
Unemployment Fund Pondichery.	108	613	85,696	Fund for Development of Handloom Khadi Industry.	108	613	7,80,75,677
Reserve Fund for protection of Sugar Industry.	108	613	3,33,667	Fund for Development of Handloom Weaving Industries.	108	613	9,46,077
Fund for Development of Handloom Khadi Industry.	108	613	9,01,32,095	Sugar (Temporary) Excise Fund.	108	613	21,07,112
Sugar (Temporary) Excise Fund.	108	613	3,69,426	Special Development Fund—Fund from other Assistance under Colombo Plan.	108	613	1,09,68,660
Special Development Fund—Fund from other Assistance under Colombo Plan.	108	613	2,59,47,642	Fund for Assistance from Norway for Fisheries Community Development.	108	613	19,37,547
Fund for Assistance from Norway for Fisheries Community Development.	108	613	14,40,782	Fund from the Sale proceeds of American Loan wheat.	108	613	24,48,70,000
Fund from the Sale proceeds of American Loan wheat.	108	613	43,03,750	Fund from sale proceeds of wheat received under Colombo Plan.	108	613	25,16,000
Fund from Assistance under the T.C.A. Programme.	108	613	11,73,80,251	Fund from the Assistance under the T.C.A. Programme.	108	613	7,31,03,894
Fund for Relief of Groundnut Cultivators.	108	613	647	Fund for the Relief of Groundnut Cultivators.	108	613	194
Fund for benefit of Linseed Cultivators.	108	613	310	Fund for the Benefit of Linseed Cultivators.	108	613	19,960
Coal Production Fund	108	613	62,410	Coal Mines Labour Housing and General Welfare Fund.	108	613	68,69,697
Coal Mines Labour Housing and General Welfare Fund.	108	613	99,56,604	Mica Mines Labour Welfare Fund.	108	613	9,95,092
Mica Mines Labour Welfare Fund.	108	613	13,17,192	Deposits of Depreciation Reserve Fund Government Commercial concerns.	108	613	37,006
Deposits of Depreciation Reserve Fund Government Commercial concerns.	108	613	3,72,000	Kutch Benevolent Fund	108	613	20,743
Kutch Benevolent Fund	108	613	50,000	Motor Transport Reserve Fund	108	613	15,004
Motor Transport Reserve Fund	108	613	40,300	Special Reserve Fund Electricity.	108	613	1,05,000
Special Reserve Fund Electricity.	108	613	1,05,000	Fund for the benefit of Cotton Growers.	108	613	57,87,596
Fund for the benefit of Cotton Growers.		613	77,96,157	Deposits of Local Funds	109	620	3,31,69,981
Deposits of Local Funds	109	620	3,89,28,460				
			99,95,90,930				1,24,37,16,360
Carried over			2,14,58,88,363	Carried over			1,44,10,30,392

Nó. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period ended 31st March 1955—concl'd.

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
Brought forward			Rs. 2,14,58,88,363	Brought forward			Rs. 1,44,10,30,392
			99,95,90,930				1,24,37,16,360
PART III—PUBLIC ACCOUNT— concl'd.				PART III—PUBLIC ACCOUNT— concl'd.			
P—DEPOSITS AND ADVANCES—concl'd.				P—DEPOSITS AND ADVANCES—concl'd.			
Deposits of Branch Line Companies.	110	622	20,364	Deposits of Branch line Companies.	110	622	10,212
Civil Deposits	111	623	1,86,84,54,687	Civil Deposits	111	623	1,76,00,54,775
Other Deposits	111	623	47,78,52,144	Other Deposits	111	623	46,09,86,374
Transactions connected with war 1939.	111	623	73,909	Transactions connected with war 1939	111	623	964
Other Accounts	111 & 106A	623 & 611	16,04,19,890	Other Accounts	111 & 106-A	623 & 611	18,93,65,931
Advances			88,11,64,628	Advances			87,47,74,626
Purchases and Sales of Silver	105	609	—13,54,766	Purchases and Sales of Silver	105	609	3,72,76,496
Suspense			21,11,86,936	Suspense			21,21,73,219
Miscellaneous			2,94,91,669	Miscellaneous			2,87,93,232
TOTAL NET			4,62,89,00,391 0	TOTAL NET			4,80,71,52,189 18,02,51,798
S—REMITTANCES—				S—REMITTANCES—			
I—REMITTANCES WITHIN INDIA—				I—REMITTANCES WITHIN INDIA—			
Inland Money Orders			2,16,71,16,205	Inland Money Orders			2,16,34,45,541
Other Local Remittances			10,62,71,893	Other Departmental Accounts			2,93,46,457
Other Remittances			1,00,29,868	Net Payments into Civil Treasuries by—			
Net Receipts by Civil Treasuries from—				Posts and Telegraphs			29,61,59,822
Posts and Telegraphs			29,96,22,421	Net Issues from Civil Treasuries to—			
Net Receipts from Civil Treasuries by—				Defence Services			1,60,54,29,314
Defence Services			1,63,04,05,358	II—REMITTANCES BETWEEN ENGLAND AND INDIA—			
II—REMITTANCES BETWEEN ENGLAND AND INDIA—				Remittance Account	113	633	1,83,32,65,252
Remittance Account	113	633	1,84,61,53,517	TOTAL NET			5,92,76,46,386
TOTAL NET			6,05,95,99,262				
NET			13,19,52,876				
T—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—				T—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—			
Remittances through the Reserve Bank.	114	634	1,43,53,33,174	Remittances through the Reserve Bank.	114	634	1,42,19,80,962
TOTAL NET			1,43,53,33,174	TOTAL NET			1,42,19,80,962
NET			1,33,52,212				
TOTAL PART III—PUBLIC ACCOUNT			14,26,77,21,190	TOTAL PART III—PUBLIC ACCOUNT			13,59,78,09,929
TOTAL RECEIPTS—PARTS I, II AND III			36,96,54,01,205	TOTAL—DISBURSEMENTS PART I, II AND III.			37,02,36,98,943
V—OPENING BALANCE—				V—CLOSING BALANCE—			
INDIA	115	635	{ 36,84,34,333	INDIA	115	635	{ 31,14,04,303
ENGLAND				ENGLAND				{ 1,20,16,981	{ 1,07,49,273
GRAND TOTAL			37,34,58,52,519	GRAND TOTAL			37,34,58,52,519

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	
A—Principal Heads of Revenue—								
II—Union Excise Duties	10	124	..	..	..	..	..	1
IV—Taxes on Income other than Corporation Tax and Estate Duty	12	142	..	90,103	17,57,471	..	..	2
V—Estate Duty	13	147	..	..	1,000	..	..	3
VII—Land Revenue	15	152— 154	4,22,662	51,64,260	4,80,694	2,53,742	20,77,174	4
VIII—State Excise Duties	16	158— 159	28,99,983	16,57,765	11,85,308	1,14,24,130	15,87,010	5
IX—Stamps	17	163— 167	4,26,418	2,97,785	2,38,802	66,97,140	3,83,589	6
X—Forest	18	171— 172	2,09,291	20,84,892	33,82,027	1,832	79,17,812	7
XI—Registration	19	176	15,764	30,747	28,252	4,79,030	25,918	8
XII—Receipts under Motor Vehicles Acts	20	178— 179	1,90,536	3,22,297	5,09,346	1,77,052	29,956	9
XIII—Other Taxes and Duties	21	182— 188	1,26,112	1,49,147	3,37,715	1,73,63,079	1,33,152	10
TOTAL			42,90,766	97,96,996	79,20,615	3,63,96,005	1,21,54,611	11
C—Irrigation, Navigation, Embankment and Drainage Works—								
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept— Gross Receipts	29	226— 227	40,971	..	..	..	..	12
Deduct—Working expenses	33	269— 277	4,78,867	..	..	..	..	13
Net Receipts			—4,37,896	..	..	..	..	14
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	34	279— 281	..	26,952	5,283	..	..	15
TOTAL			—4,37,896	26,952	5,283	..	..	16
E—Debt Services—								
XX—Interest	41	330— 301	..	..	..	..	..	17
F—Civil Administration—								
XXI—Administration of Justice	45	333— 334	38,651	47,724	31,360	1,14,531	70,098	18
XXII—Jails and Convict Settlements	46	337	6,336	3,862	3,704	92,342	4,724	19
XXIII—Police	47	340— 341	56,479	16,483	4,943	..	27,003	20
XXIV—Ports and Pilotage	48-A	344	..	..	..	..	..	21
XXV-A—Dangs District	51	348	..	..	..	..	..	22
XXVI—Education	55	353— 355	5,56,268	8,10,999	1,40,011	15,10,939	2,55,494	23
XXVII—Medical	56	360— 361	66,371	34,046	36,583	7,38,781	30,203	24
XXVIII—Public Health	57	364— 365	1,317	23,734	75,477	1,53,322	4,198	25
Carried over to pages 48-49			7,25,421	9,36,848	2,92,078	26,09,915	3,91,720	26
			38,52,870	98,23,948	79,25,898	3,63,96,005	1,21,54,611	27

STATE GOVERNMENTS for the year ended 31st March, 1955

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Total Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	95,64,000	42,18,000	1,87,46,000	1,67,58,000	99,06,000	5,91,92,000
2	1,75,522	3,25,94,000	2,20,21,455	6,04,24,967	10,38,97,000	3,11,69,000	25,21,29,518
3	..	3,03,000	1,26,000	5,39,000	10,39,000	3,02,000	23,10,000
4	91,34,002	4,70,26,294	1,84,64,856	3,60,88,790	7,10,25,940	4,82,58,328	23,83,96,742
5	29,98,286	7,07,679	1,67,18,993	4,59,22,387	88,36,403	2,05,54,131	11,44,92,075
6	7,68,929	1,54,13,021	29,82,715	2,26,72,542	4,50,29,343	1,07,42,880	10,56,53,164
7	84,13,320	38,67,403	67,23,284	76,32,544	3,44,99,592	4,09,59,693	11,56,91,690
8	50,714	33,33,405	4,56,555	51,64,775	31,96,877	22,38,443	1,50,20,480
9	6,18,942	1,58,71,893	37,46,552	4,32,723	2,60,33,573	45,50,638	5,24,83,508
10	19,42,988	3,78,22,426	1,95,67,603	4,67,64,353	29,73,84,937	3,62,20,568	45,78,12,080
11	2,41,02,703	16,65,03,121	9,50,26,013	24,43,88,081	60,77,00,665	20,49,01,681	1,41,31,81,257
12	..	8,41,114	..	47,25,926	1,06,00,125	..	1,62,08,126
13	..	85,26,540	..	55,78,761	36,35,203	..	1,82,19,371
14	..	-76,85,426	..	-8,52,835	69,64,922	..	-20,11,235
15	42,117	82,101	12,813	8,32,562	20,16,112	25,30,497	55,48,437
16	42,117	-76,03,325	12,813	-20,273	89,81,034	25,30,497	35,37,202
17	..	18,87,286	11,20,813	66,68,454	1,93,95,795	83,27,781	3,74,00,129
18	1,47,309	27,01,328	3,90,247	10,69,457	71,46,139	26,35,882	1,43,92,626
19	12,421	1,65,402	33,858	13,60,024	16,45,612	1,81,394	35,09,678
20	1,51,251	7,52,897	1,90,176	24,56,772	50,95,563	8,79,703	96,31,270
21	..	..	515	..	32,792	..	33,307
22	..	..	..	..	62,96,701	..	62,96,701
23	1,69,459	16,09,057	17,18,470	22,74,140	1,02,46,241	32,07,486	2,24,98,564
24	29,264	5,76,815	9,67,942	10,38,413	63,57,089	10,39,228	1,09,14,735
25	7,431	5,39,250	6,66,779	9,02,402	66,00,829	2,65,306	92,40,045
26	5,17,035	63,44,749	39,67,987	91,01,208	4,34,20,966	82,08,999	7,65,16,926
27	2,41,44,820	16,07,87,082	9,61,59,639	25,10,36,262	63,60,77,494	21,57,59,959	1,45,41,18,588

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

Heads of Revenue	Details of subsidiary Accounts		Total Brought forward	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Itc. No.
	No. of Account	Page							
A.—Principal Heads of Revenue—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
II—Union Excise Duties	10	124	5,91,92,000	1,66,49,000	68,19,000	59,15,000	2,94,60,000	1,15,70,000	
IV—Taxes on Income other than Corporation Tax and Estate Duty.	12	142	25,21,29,518	5,67,38,000	2,10,80,299	1,92,95,000	9,97,16,820	7,94,12,450	
V—Estate Duty	13	147	23,10,000	5,28,000	1,95,000	1,83,000	10,15,000	6,22,000	
VII—Land Revenue	15	152— 154	23,83,96,742	4,25,36,194	1,26,37,122	2,18,35,547	19,69,12,462	1,20,02,100	
VIII—State Excise Duties	16	158— 159	11,44,92,075	27,21,720	1,56,93,580	2,67,42,869	5,58,81,700	5,03,67,400	
IX—Stamps	17	163— 167	10,56,53,164	2,62,47,226	76,25,945	69,84,955	2,84,39,933	2,93,18,860	
X—Forest	18	171— 172	11,56,91,690	1,31,88,847	1,42,87,545	47,57,007	3,84,36,159	73,44,780	
XI—Registration	19	176	1,50,20,480	60,46,059	12,52,229	10,41,258	30,55,004	50,83,250	
XII—Receipts under Motor Vehicles Acts.	20	178— 179	5,24,83,508	3,59,89,240	10,78,545	33,11,895	1,03,24,315	1,11,21,000	
XIII—Other Taxes and Duties.	21	182— 188	45,78,12,080	11,18,33,260	1,60,58,276	3,86,76,088	11,28,77,181	19,69,87,668	10
Total			1,41,31,81,257	31,24,77,546	9,67,27,541	12,87,42,619	57,61,18,574	31,41,49,566	11
C.—Irrigation, Navigation, Embankment and Drainage Works—									
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—									
Gross Receipts	29	226— 227	1,62,08,136	79,32,899	13,42,685	3,41,66,971	8,59,30,687	16,32,829	12
Deduct—Working expenses.	33	269— 277	1,82,19,371	43,78,065	26,25,855	1,39,02,110	3,75,06,760	32,34,872	13
Net Receipts			—20,11,235	35,54,834	—12,83,170	2,02,64,861	4,84,23,927	—16,02,043	14
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	34	279— 281	55,48,437	98,99,830	1,53,070	13,32,898	55,801	19,37,303	15
Total			35,37,202	1,34,54,664	—11,30,100	2,15,97,759	4,84,79,728	3,35,260	16
E.—Debt Services—									
XX—Interest	41	300— 301	3,74,00,129	45,75,088	22,04,638	19,13,040	46,25,122	26,15,882	17
F.—Civil Administration—									
XXI—Administration of Justice.	45	333— 334	1,43,92,626	43,59,853	5,19,139	20,75,062	39,72,415	35,44,265	18
XXII—Jails and Convict Settlements.	46	337	35,09,678	27,31,878	1,24,513	3,17,233	11,10,926	6,22,270	19
XXIII—Police	47	340— 341	96,31,270	22,17,564	2,50,120	21,44,122	75,55,314	27,03,818	20
XXIV—Ports and Pilotage.	48-A	344	33,307	..	1,625	..	..	1,26,696	21
XXV-A—Dangs District	51	348	62,96,701	..	..	..	..	..	22
XXVI—Education	55	353— 355	2,24,98,564	57,81,269	22,41,142	75,72,219	1,27,56,446	61,12,889	23
XXVII—Medical	56	360— 361	1,09,14,735	22,12,552	2,14,392	13,34,901	18,28,756	38,48,216	24
XXVIII—Public Health	57	364— 365	92,40,045	6,05,435	1,26,847	10,57,650	19,91,697	15,67,194	25
Carried over to pages 50-51			7,65,16,926	1,79,08,551	34,77,778	1,45,01,187	2,92,15,554	1,85,25,348	26
			1,45,41,18,588	33,05,07,298	9,78,02,079	15,22,53,418	62,92,23,424	31,71,00,708	27

STATE GOVERNMENTS for the year ended 31st March 1955—contd.

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	87,10,000	37,01,000	3,54,000	16,16,000	71,26,000	..	..	15,11,12,000
2	2,69,38,523	1,03,90,000	12,07,000	44,53,000	2,11,67,439	..	1,48,79,639	60,74,07,697
3	2,85,000	1,69,000	1,36,000	41,000	2,17,000	59,000	1,38,000	58,98,000
4	5,38,78,438	4,02,33,680	1,54,23,747	1,09,23,228	4,14,62,494	3,04,94,980	74,59,214	72,41,95,957
5	7,26,04,779	1,57,94,805	1,68,55,883	2,36,79,136	2,81,34,559	7,59,551	2,17,92,489	44,55,20,548
6	49,64,740	30,53,962	67,69,508	21,51,286	55,21,061	23,12,949	76,32,555	23,66,76,167
7	96,75,494	73,90,820	1,25,17,386	6,83,910	41,15,040	2,98,362	1,95,92,134	24,79,79,183
8	6,00,048	2,48,566	10,91,355	3,91,447	3,97,834	9,41,070	23,16,087	3,74,84,691
9	16,73,601	24,91,299	91,03,501	5,92,307	35,74,656	14,44,674	84,64,770	14,19,73,313
10	3,60,79,034	2,35,39,155	2,00,52,313	92,98,255	3,96,77,999	1,42,82,929	2,53,12,102	1,01,24,86,340
11	21,54,09,657	10,70,12,287	8,35,10,693	5,38,29,569	15,13,94,082	5,05,93,515	10,75,86,990	3,61,07,33,896
12	20,01,657	..	44,20,321	63,69,243	45,20,563	62,970	2,04,011	16,47,92,972
13	11,89,787	..	39,82,690	29,22,438	11,45,787	76,503	2,67,754	8,94,51,992
14	8,11,870	..	4,37,631	34,46,805	33,74,776	—13,533	—63,743	7,53,40,980
15	1,00,728	7,09,168	801	4,10,317	9,39,151	2,79,144	2,65,397	2,16,32,045
16	9,12,598	7,09,168	4,38,432	38,57,122	43,13,927	2,65,611	2,01,654	9,69,73,025
17	1,26,77,556	79,62,521	50,69,432	32,35,092	37,58,456	38,15,179	38,99,274	9,37,51,409
18	7,44,860	4,36,264	6,81,011	3,51,498	5,56,065	2,28,093	5,15,634	3,23,76,785
19	2,66,758	1,94,457	1,66,888	1,87,615	3,22,001	1,90,436	1,72,490	99,17,143
20	7,47,611	5,15,134	5,16,499	80,872	11,60,537	2,29,942	3,08,827	2,80,61,630
21	..	..	..	..	..	39,86,655	..	41,48,283
22	..	..	..	..	..	..	..	62,96,701
23	49,52,710	19,38,997	37,09,354	13,80,101	17,50,780	15,52,758	42,98,214	7,65,45,443
24	2,66,603	7,37,894	10,66,828	2,50,531	3,63,387	2,97,851	4,08,231	2,37,44,777
25	13,80,121	13,98,544	17,61,026	74,735	37,61,985	66,333	4,64,123	2,34,95,735
26	83,58,563	52,21,290	79,01,606	23,25,352	79,14,755	65,52,068	61,67,519	20,45,86,497
27	22,89,99,811	11,56,83,976	8,90,18,557	6,09,21,783	15,94,66,465	5,46,74,305	11,16,87,918	3,80,14,58,330

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

Heads of Revenue	Details of subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 44-45			Rs. 38,52,870	Rs. 98,23,948	Rs. 79,25,898	Rs. 3,63,96,005	R. 1,21,54,611	28
F—Civil Administration—concl'd.			7,25,421	9,36,848	2,92,078	26,09,915	3,91,720	29
XXIX.—Agriculture	58	370—371	2,94,404	5,03,404	4,73,030	2,05,846	2,27,045	30
XXIX-A.—Rural Development	59	379	..	1,827	..	..	..	31
XXX.—Veterinary	60	380—381	27,985	1,55,157	96,585	6,234	1,920	32
XXXI.—Co-operation	61	384	53	..	1,814	1,965	13,503	33
XXXII.—Industries and Supplies	62	387—389	45,820	9,239	37,352	14,311	14,38,072	34
XXXIII.—Aviation	63	399	..	..	..	..	..	35
XXXVI.—Miscellaneous Departments	66	402—403	26,911	13,906	16,317	2,41,154	2,938	36
Total			11,20,594	16,20,381	9,17,176	30,79,425	20,75,198	37
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—								
XXXIX—Civil Works	70	414—415	25,790	4,17,119	2,25,764	—1,26,489	4,59,231	38
XI.—Bombay Development Scheme	71		..	..	..	..	..	39
XL-A—Receipts from Multi-purpose River Schemes—								
Gross Receipts	71B		..	..	..	..	..	40
Deduct—Working Expenses	..		..	..	..	..	..	41
Deduct—Amount transferred to the Major Head 90-A	..	420	..	..	..	..	..	42
Net Receipts	..		..	..	..	..	..	43
Total			25,790	4,17,119	2,25,764	—1,26,489	4,59,231	44
I—Electricity Scheme—								
XLII.—Receipts from Electricity Schemes—								
Gross Receipts	75		..	14,03,903	72,112	..	..	45
Deduct—Working Expenses	75	436—445	..	11,72,040	..	..	..	46
Net Receipts	75		..	2,31,863	72,112	..	..	47
J—Miscellaneous—								
XLIII.—Transfers from Famine Relief Fund	98	474—475	..	..	..	..	..	48
XLIV.—Receipts in aid of Superannuation	79	486	1,660	78	318	..	1,103	49
XLV.—Stationery and Printing	80	490—491	5,308	20,129	27,124	15,912	9,589	50
XLVI.—Miscellaneous	81		5,77,168	10,94,164	1,66,048	36,75,534	12,68,342	51
XLVI-A.—Receipts from Road and Water Transport Schemes—								
Gross Receipts	81-B	496	..	..	..	..	31,56,752	52
Deduct—Working Expenses	81-B	496	..	..	..	..	30,57,401	53
Net Receipts	81-B	496	..	..	..	..	99,351	54
Total			5,84,136	11,14,369	1,93,490	36,91,446	13,78,385	55
L—Contributions and Miscellaneous Adjustments between Central and State Governments—								
XLIX.—Grants-in-aid from the Central Government	88	524—525	99,82,000	1,36,00,000	1,13,000	6,40,000	90,00,000	56
L.—Miscellaneous Adjustments between Central and State Governments	89	526	..	..	..	..	..	57
Total			99,82,000	1,36,00,000	1,13,000	6,40,000	90,00,000	58
M—Extraordinary Items—								
LI.—Extraordinary Receipts	90	530—531	1,32,146	1,79,998	12,61,882	3,83,232	9,23,663	59
LII-A.—Transfer from Revenue Reserve Fund	91	537	..	..	..	..	..	60
LII-B.—Civil Defence	91-A	537	..	..	..	..	..	61
LII-C.—Pre-partition Receipts	91-C	538	..	..	..	..	..	62
Total			1,32,146	1,79,998	12,61,882	3,83,232	9,23,663	63
TOTAL ORDINARY REVENUE OF STATE GOVERNMENTS			1,56,97,536	2,69,87,678	1,07,09,322	4,40,63,619	2,59,91,088	64

of the STATE GOVERNMENTS for the year ended 31st March, 1955—contd.

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Total Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	2,41,44,820	16,07,87,082	9,61,59,639	25,10,36,262	63,60,77,494	21,57,59,959	1,45,41,18,538
29	5,17,035	63,44,749	39,67,987	91,01,208	4,34,20,966	82,08,999	7,65,16,926
30	3,16,369	39,54,988	13,93,181	21,16,449	2,12,35,791	12,44,777	3,19,65,284
31	..	..	..	75,35,208	..	..	75,37,035
32	54,871	3,02,515	1,72,331	5,49,047	1,20,049	9,23,169	24,09,663
33	501	21,30,173	58,002	22,83,625	16,28,374	3,59,703	64,77,713
34	56,844	29,83,872	5,89,314	96,61,868	61,21,408	6,16,713	2,15,74,813
35	..	..	..	6,869	..	..	6,869
36	6,78,485	27,06,042	4,18,538	8,34,172	1,21,27,018	4,49,636	1,75,15,117
37	16,23,905	1,84,22,339	65,99,353	3,20,88,446	8,46,53,606	1,18,02,997	16,40,03,420
38	5,01,510	35,89,974	98,17,816	51,77,705	2,25,70,380	33,54,737	4,60,13,537
39	..	..	..	..	28,81,511	..	28,81,511
40	..	..	..	..	..	..	..
41	..	..	..	..	..	..	..
42	..	..	..	..	..	..	..
43	..	..	..	..	..	..	..
44	5,01,510	35,89,974	98,17,816	51,77,705	2,54,51,891	33,54,737	4,88,95,048
45	5,37,064	1,20,99,475	..	69,89,138	57,71,250	..	2,68,72,942
46	8,58,012	1,01,94,745	..	34,90,007	42,54,721	..	1,99,69,525
47	-3,20,948	19,04,730	..	34,99,131	15,16,529	..	69,03,417
48	..	..	..	..	5,66,768	1,64,000	7,30,768
49	744	2,29,325	39,104	6,74,037	7,63,758	1,53,787	18,63,912
50	9,894	2,08,037	1,69,997	5,90,083	18,09,049	1,39,418	30,04,540
51	13,30,180	53,96,643	12,17,868	3,53,03,275	2,28,73,390	67,06,398	7,96,09,010
52	..	..	88,86,430	60,69,566	..	..	1,81,12,748
53	..	..	89,27,394	67,93,324	..	..	1,87,78,119
54	..	..	-40,964	-7,23,758	..	..	-6,65,371
55	13,40,818	58,34,005	13,86,005	3,58,43,637	2,60,12,965	71,63,603	8,45,42,859
56	1,24,50,000	12,03,000	3,53,71,000	1,61,00,000	20,31,000	65,00,773	10,69,90,773
57	..	8,975	1,670	19,349	51,401	19,049	1,00,444
58	1,24,50,000	12,11,975	3,53,72,670	1,61,19,349	20,82,401	65,19,822	10,70,91,217
59	24,49,752	64,84,552	1,29,75,671	1,62,21,884	1,33,91,633	1,05,00,293	6,49,04,706
60	..	..	..	..	50,00,000	3,15,00,282	3,65,00,282
61	..	..	..	3,859	1,15,841	..	1,19,700
62	..	..	7,515	..	..	..	7,515
63	24,49,752	64,84,552	1,29,83,186	1,62,25,743	1,85,07,474	4,20,00,575	10,15,32,203
64	4,21,89,857	19,82,34,657	16,23,18,669	35,99,90,273	79,43,02,360	28,66,01,693	1,96,70,86,752

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

Heads of Revenue	Details of Subsidiary Accounts		Total brought forward	Government of Madras	Government of Oriassa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page							
Brought forward from pages 46-47.			Rs. 1,45,41,18,588	Rs. 33,05,07,298	Rs. 9,78,02,079	Rs. 15,22,53,418	Rs. 62,92,23,424	Rs. 31,71,00,708	28
F—Civil Administration—continued.			7,65,16,926	1,79,08,551	34,77,778	1,45,01,187	2,92,15,554	1,85,25,348	29
XXIX—Agriculture	58	370-71	3,19,65,284	88,13,918	11,85,841	15,10,241	91,35,417	1,05,52,914	30
XXIX-A—Rural Development.	59	379	75,37,035	..	..	..	..	..	31
XXX—Veterinary	60	380-81	24,09,663	8,69,264	3,30,137	7,79,452	44,03,012	1,39,398	32
XXXI—Co-operation	61	384	64,77,713	43,34,452	69,207	3,99,964	4,82,769	2,67,269	33
XXXII—Industries and Supplies.	62	387-389	2,15,74,813	77,13,363	11,84,668	8,29,646	79,39,452	41,32,205	34
XXXIII—Aviation	63	399	6,869	..	..	..	..	..	35
XXXVI—Miscellaneous Departments.	65	402-03	1,75,15,117	35,12,046	28,68,496	9,81,137	3,72,38,056	30,01,069	36
Total			16,40,03,420	4,31,51,594	91,16,127	1,90,01,627	8,84,14,260	3,66,18,203	37
H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—									
XXXIX—Civil Works	70	414-415	4,60,13,537	1,11,37,592	19,95,149	58,91,933	65,29,734	1,03,81,631	38
XL—Bombay Development Scheme.	71	419	28,81,511	..	..	..	..	..	39
XL-A—Receipts from Multipurpose River Schemes—									
Gross Receipts . . . . .			..	..	..	23,49,106	..	56,975	40
Deduct—Working Expenses.			..	..	..	38,98,676	..	..	41
Deduct—Amount transferred to the Major Head 80-A.	71-B	420	..	..	..	2,80,975	..	..	42
Net Receipts . . . . .			..	..	..	-18,30,545	..	56,975	43
Total			4,88,95,048	1,11,37,592	19,95,149	40,61,388	65,29,734	1,04,38,606	44
I—Electricity Schemes—									
XLI—Receipts from Electricity Schemes—									
Gross Receipts	75	436-445	2,68,72,942	5,97,25,598	16,67,259	1,69,62,536	3,05,12,690	22,66,994	45
Deduct—Working Expenses	75		1,99,69,525	3,71,83,315	15,42,935	78,81,431	2,09,11,657	19,48,727	46
Net Receipts	75		69,03,417	2,25,42,283	1,24,324	90,81,105	96,01,033	3,18,267	47
J—Miscellaneous—									
XLIII—Transfers from Famine Relief Fund.	—		7,30,768	..	..	..	6,95,240	..	48
XLIV—Receipts in aid of Superannuation.	79	474-475	18,63,912	13,06,655	3,33,882	3,11,850	3,98,394	3,29,069	49
XLV—Stationery and Printing.	80	485-486	30,04,540	12,15,893	1,88,596	16,01,738	36,26,445	5,62,387	50
XLVI—Miscellaneous	81	490-491	7,96,09,010	1,23,01,848	41,17,835	2,27,42,754	1,48,54,929	2,87,14,594	51
XLVI-A—Receipts from Road and Water Transport Schemes—									
Gross Receipts	81-B	496	1,81,12,748	1,42,54,416	34,84,698	..	..	1,23,33,611	52
Deduct—Working Expenses.	81-B	496	1,87,78,119	1,16,69,372	32,94,762	..	..	1,42,33,140	53
Net Receipts	81-B	496	-6,65,371	25,85,044	1,89,936	..	..	-18,99,529	54
Total . . . . .	..	..	8,45,42,859	1,74,09,440	48,30,249	2,46,56,342	1,95,75,008	2,77,06,521	55
Carried over to pages 52-53	..	..	1,75,84,63,232	42,47,43,207	11,38,67,928	20,90,53,880	75,33,43,459	39,21,82,305	55-A

STATE GOVERNMENTS for the year ended 31st March, 1955—contd.

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	22,89,99,811	11,56,83,976	8,90,18,557	6,09,21,783	15,94,66,465	5,46,74,305	11,16,87,918	3,80,14,58,330
29	83,58,563	52,21,290	79,01,606	23,25,352	79,14,755	65,52,068	61,67,519	20,45,86,497
30	7,28,440	8,57,227	20,39,102	19,52,569	9,18,006	11,15,786	7,97,201	7,15,71,946
31	..	80,876	17,42,093	..	2,44,082	..	81,798	96,85,884
32	3,23,992	24,338	6,66,253	28,613	53,039	1,38,926	35,870	1,02,01,957
33	78,102	27,099	1,00,625	97,715	11,461	13,299	28,450	1,23,88,125
34	22,88,250	25,06,404	5,38,44,887	4,18,013	77,21,429	11,45,004	15,69,813	11,28,67,947
35	..	..	..	..	..	..	..	6,869
36	19,54,215	2,02,812	59,55,506	1,00,430	48,58,179	3,97,339	54,66,891	8,40,51,293
37	1,37,31,562	89,20,046	7,22,50,072	49,22,692	2,17,20,951	93,62,422	1,41,47,542	50,53,60,518
38	38,06,205	26,50,281	26,99,495	28,21,292	1,03,95,492	22,11,265	36,58,693	11,01,92,299
39	..	..	..	..	..	..	..	28,81,511
40	..	..	..	4,763	..	..	..	24,10,844
41	..	..	..	..	51,959	..	..	39,50,635
42	..	..	..	..	..	..	..	2,80,975
43	..	..	..	4,763	—51,959	..	..	—18,20,766
44	38,06,205	26,50,281	26,99,495	28,26,055	1,03,43,533	22,11,265	36,58,693	11,12,53,044
45	95,00,440	52,88,820	2,76,07,050	30,35,558	92,19,752	8,44,001	1,03,28,941	20,38,32,581
46	77,27,135	44,73,421	1,52,50,286	27,07,422	97,92,722	6,35,578	51,04,305	13,51,28,459
47	17,73,305	8,15,399	1,23,56,764	3,28,136	—5,72,970	2,08,423	52,24,636	6,87,04,122
48	—4,422	..	2,36,144	..	..	..	..	16,57,730
49	23,81,182	51,686	5,02,551	48,987	2,38,998	1,50,910	9,08,753	88,26,829
50	25,77,700	14,61,260	4,00,884	1,97,077	21,91,041	94,345	9,24,764	1,80,46,670
51	1,41,26,860	53,93,318	36,24,758	35,80,851	84,94,575	29,62,303	12,13,591	20,17,37,026
52	2,73,30,140	66,76,285	55,87,323	..	..	26,93,951	1,60,83,405	10,65,56,577
53	2,48,06,322	64,77,788	46,00,111	..	..	23,15,182	1,45,56,345	10,07,31,141
54	25,23,818	1,98,497	9,87,212	..	..	3,78,769	15,27,060	58,25,436
55	2,16,05,138	71,04,761	57,51,549	38,26,715	1,09,24,614	35,86,327	45,74,168	23,60,93,691
55-A	26,99,16,021	13,51,74,463	18,20,76,437	7,28,25,381	20,18,82,593	7,00,42,742	13,92,92,957	4,72,28,69,705

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

Heads of Revenue	Details of Subsidiary Accounts		Total—Brought forward	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page							
Brought forward from pages 50-51			Rs. 1,75,84,63,332	Rs. 42,47,48,267	Rs. 11,38,67,928	Rs. 20,90,53,880	Rs. 75,33,43,459	Rs. 39,21,82,305	56
L—Contributions and Miscellaneous Adjustments between Central and State Governments—									
XLIX—Grants-in-aid from the Central Government.	88	524-525	10,69,90,773	1,90,000	1,45,00,000	1,54,09,949	..	3,01,02,532	56-A
L—Miscellaneous Adjustments between Central and State Governments.	89	526	1,00,444	20,954	2,438	54,287	31,143	27,545	57
Total			10,70,91,217	2,10,954	1,45,02,438	1,54,64,236	31,143	3,01,30,077	58
M—Extraordinary Items—									
LI—Extraordinary Receipts	90	530-531	6,49,04,706	83,20,067	1,15,32,345	58,63,745	2,85,49,764	41,51,238	59
LII-A—Transfer from the Revenue Reserve Fund	91	537	3,65,00,282	..	..	..	..	..	60
LII-B—Civil Defence	91A	537	1,19,700	8,421	1,000	..	..	..	61
LII-C—Pre-partition Receipts	91C	538	7,515	..	..	87,541	..	3,549	62
Total			10,15,32,203	83,28,488	1,15,33,345	59,51,286	2,85,49,764	41,54,787	63
Total Ordinary Revenue of State Governments.			1,96,70,86,752	43,32,87,649	13,99,03,711	23,04,69,402	78,19,24,366	42,64,67,169	64

STATE GOVERNMENTS for the year ended 31st March, 1955—concl'd.

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Patiala and East Punjab States Union	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56	26,99,16,021	13,51,74,463	18,20,76,437	7,28,25,381	20,18,82,593	7,00,42,742	13,92,92,957	4,72,28,69,705
56-A	29,33,713	1,12,01,430	3,86,19,000	32,86,266	1,91,43,429	3,16,05,000	3,26,00,000	30,65,82,092
57	19,721	..	52,219	33,018	63,925	25,100	36,678	4,67,472
58	29,53,434	1,12,01,430	3,86,71,219	33,19,284	1,92,07,354	3,16,30,100	3,26,36,678	30,70,49,564
59	22,12,786	42,60,792	4,54,857	11,62,591	43,56,351	2,22,65,603	32,19,301	16,12,54,146
60	..	..	..	..	..	..	..	3,65,00,282
61	..	..	..	..	..	..	..	1,29,121
62	..	..	..	..	..	..	..	98,605
63	22,12,786	42,60,792	4,54,857	11,62,591	43,56,351	2,22,65,603	32,19,301	19,79,82,154
64	27,50,82,241	15,06,36,685	22,12,02,513	7,73,07,256	22,54,46,298	12,39,38,445	17,51,48,936	5,22,79,01,423

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	
A—Direct Demands on the Revenue—								
4—Taxes on Income other than Corporation Tax	12A	143-144	..	..	20,618	..	..	1
7—Land Revenue	15A	155-156	5,55,123	16,36,076	2,78,146	2,81,793	10,00,609	2
8—State Excise Duties	16A	160-161	1,45,879	89,213	1,83,741	19,71,222	1,78,639	3
9—Stamps	17A	168-169	12,886	17,338	5,450	61,370	8,452	4
10—Forest	18A	173-174	2,45,904	10,29,318	12,65,262	13,320	30,56,081	5
11—Registration	19A	177	11,899	5,715	5,288	40,662	409	6
12—Charges on account of Motor Vehicles Acts	20A	180-181	12,785	..	44,853	14,58,718	3,539	7
13—Other Taxes and Duties	21A	189-190	23,220	4,714	16,861	7,87,605	1,705	8
Total . . . . .	..		10,07,696	27,82,374	18,20,219	46,14,690	42,49,434	9
C—Irrigation, etc., Revenue Account—								
17—Works for which Capital Accounts are kept— Interest on capital	29	226-227	90,725	..	..	..	..	10
18—Other Revenue Expenditure financed from Ordinary Revenues	35	282-285	1,113	1,99,302	1,65,170	31,623	..	11
Total			91,838	1,99,302	1,65,170	31,623	..	12
CC—Irrigation etc., Capital Outlay within the Revenue Account—								
19—Construction of Irrigation etc., Works— B—Financed from Ordinary Revenues	31	242-257	..	..	..	30,208	11,128	13
E—Debt Services—								
22—Interest on Debt and Other Obligations	41B		..	..	..	..	..	14
<i>Deduct—</i> <i>Interest transferred to Commercial Departments—</i>								
<i>Irrigation</i>	41B		..	..	..	..	..	15
<i>Electricity Schemes</i>	41B		..	..	..	..	..	16
<i>Multi-purpose River Schemes</i>	41B		..	..	..	..	..	17
<i>Other Government Commercial Departments and undertakings</i>	41B		..	..	..	..	..	18
<i>Interest transferred to Forest Departments</i>	41B		..	..	..	..	..	19
<i>Interest met from Subvention from Central Road Fund</i>	41B	308-315	..	..	..	..	..	20
<i>Interest on Capital Advanced to the Damodar Valley Corporation</i>	41B		..	..	..	..	..	21
<i>Interest Portions of Equated Payments on account of commuted value of Pensions</i>	41B		..	..	..	..	..	22
<i>Interest transferred to 85-A Capital Outlay on State Schemes of Government Trading</i>	41B		..	..	..	..	..	23
<i>Interest on Specific Debt repayable by Government of India</i>	41B		..	..	..	..	..	24
<i>Amount recoverable from Andhra and Mysore Governments</i>	41B		..	..	..	..	..	25
NET EXPENDITURE . . . . .	..		..	..	..	..	..	26
23—Appropriation for Reduction or Avoidance of Debt	42	316-317	..	..	..	..	..	27
Total . . . . .	..		..	..	..	..	..	28
Carried over to pages 58-59 . . . . .	..		10,99,534	29,81,676	19,85,389	46,76,521	42,60,562	29

of the STATE GOVERNMENTS for the year ended 31st March, 1955

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	25,980	..	95,170	4,38,994	..	..	..	5,80,762
2	39,40,978	55,63,247	40,98,771	2,24,35,608	1,86,52,813	4,33,15,679	79,42,016	10,97,00,859
3	2,99,444	31,29,581	10,97,377	54,53,634	28,43,739	14,29,171	38,01,965	2,06,23,605
4	61,631	9,86,209	1,06,410	7,07,146	6,37,991	3,20,922	12,84,183	42,09,988
5	18,14,250	31,00,013	52,07,230	65,13,793	1,41,95,091	1,44,27,829	63,75,031	5,72,43,122
6	21,346	15,51,950	1,88,425	15,32,490	15,62,274	5,14,316	38,25,423	92,60,197
7	97,520	29,93,633	15,77,312	3,99,361	2,26,81,243	3,34,103	77,26,054	3,73,29,121
8	1,61,070	53,39,834	4,99,239	13,16,976	2,03,25,999	10,11,225	1,08,79,948	4,03,68,396
9	64,22,219	2,26,64,467	1,28,69,934	3,87,98,002	8,08,99,150	6,13,53,245	4,18,34,620	27,93,16,050
10	..	1,44,89,382	..	38,13,600	1,17,69,945	..	1,42,22,840	4,43,86,492
11	8,03,105	83,08,550	16,53,774	1,25,54,988	61,02,943	30,52,016	95,06,540	4,23,79,124
12	8,03,105	2,27,97,932	16,53,774	1,63,68,588	1,78,72,888	30,52,016	2,37,29,380	8,67,65,616
13	..	(—)9,808	29,64,831	..	50,00,000	41,24,713	..	1,21,21,072
14	..	1,19,29,477	10,56,548	1,12,85,152	2,83,39,922	80,15,535	2,19,13,548	8,25,40,182
15	..	1,44,89,382	..	26,63,600	1,17,69,945	..	1,42,22,840	4,31,45,767
16	..	1,08,26,885	..	15,82,746	..	..	1,81,96,175	3,06,05,806
17	..	..	..	..	..	..	..	..
18	..	2,32,596	..	3,65,844	19,325	..	10,70,630	16,88,395
19	..	..	..	..	33,338	..	..	33,338
20	..	..	..	..	..	35,115	..	35,115
21	..	..	..	52,76,260	..	..	..	52,76,260
22	..	..	56,142	..	2,70,740	2,14,203	..	5,41,085
23	..	..	..	..	19,85,220	1,82,503	..	21,67,723
24	..	..	..	..	..	..	..	..
25	..	..	..	..	..	..	40,00,900	40,00,900
26	..	—1,36,19,386	10,00,406	13,96,702	1,42,61,354	75,83,714	(—)1,55,76,997	(—)49,54,207
27	..	..	3,85,000	55,49,475	2,27,52,164	21,83,581	49,54,791	3,58,25,011
28	..	—1,36,19,386	13,85,406	69,46,177	3,70,13,518	97,67,295	—1,06,22,206	3,08,70,804
29	72,25,324	3,18,33,205	1,88,73,945	6,21,12,767	14,07,85,556	7,82,97,269	5,49,41,794	40,90,73,542

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

Heads of Expenditure	Details of Subsidiary Accounts		Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page						
A—Direct Demands on the Revenue—			Rs.	Rs.	Rs.	Rs.	Rs.	
4—Taxes on Income other than Corporation Tax.	12A	143-144	5,80,762	3,53,869	..	2,91,362	4,52,039	1
7—Land Revenue	15A	155-156	10,97,00,859	1,02,56,488	1,17,74,004	3,26,18,789	1,39,86,156	2
8—State Excise Duties	16A	160-161	2,06,23,605	19,74,622	36,56,912	89,38,569	39,25,789	3
9—Stamps	17A	168-169	42,09,988	1,83,657	1,73,026	7,00,136	7,75,440	4
10—Forest	18A	173-174	5,72,43,122	43,36,726	45,33,076	1,63,88,948	68,64,634	5
11—Registration	19A	177	92,60,197	4,41,000	13,478	14,00,953	19,16,532	6
12—Charges on account of Motor Vehicles Acts.	20A	180-181	3,73,29,121	17,54,215	4,36,013	1,12,64,500	4,50,000	7
13—Other Taxes and Duties	21A	181-190	4,03,68,396	4,00,353	18,30,465	28,25,426	17,27,585	8
Total . . . . .	..		27,93,16,050	1,97,00,930	2,24,16,972	7,44,28,683	3,00,98,175	9
C—Irrigation, etc., Revenue Account—								
17—Works for which Capital Accounts are kept—								
Interest on Capital	29	226-227	4,43,86,492	10,86,439	67,76,089	1,96,47,861	13,14,633	10
18—Other Revenue Expenditure financed from Ordinary Revenues.	35	282-285	4,23,79,124	34,63,261	44,93,634	32,49,390	1,22,75,148	11
TOTAL			8,67,65,616	45,49,700	1,12,69,723	2,28,97,251	1,35,89,771	12
CC—Irrigation, etc., Capital Outlay within the Revenue Account—								
19—Construction of Irrigation, etc., Works—								
B—Financed from Ordinary Revenues	31	242-257	1,21,21,072	30,416	..	25,66,751	..	13
E—Debt Services—								
22—Interest on Debt and Other Obligations.	41B		8,25,40,182	1,62,14,783	3,96,32,312	2,99,81,901	2,78,11,251	14
<i>Deduct—</i>								
<i>Interest transferred to Commercial Departments—</i>								
Irrigation	41B		4,31,45,767	18,239	93,11,959	1,96,47,861	1,06,892	15
Electricity Schemes	41B		3,06,05,806	15,44,709	35,18,911	1,12,32,745	5,46,000	16
Multi Purpose River Schemes	41B		..	1,47,80,573	3,06,98,968	..	43,52,974	17
Other Government Commercial Departments and undertakings.	41B		16,88,395	2,15,000	2,22,133	..	11,67,055	18
Interest transferred to Forest Department	41B	308-315	33,338	..	..	28,435	..	19
Interest met from Subventions from Central Road Fund.	41B		35,115	..	..	..	..	20
Interest on Capital Advanced to the Damodar Valley Corporation.	41B		52,76,260	..	..	..	1,37,10,257	21
Interest portion of Equated Payments on account of Commuted value of pensions.	41B		5,41,085	..	94,094	2,51,378	..	22
Interest transferred to 85A—Capital Outlay on State Schemes of Government Trading.	41B		21,67,723	..	4,15,000	..	..	23
Interest on Specific Debt repayable by Government of India.	41B		..	..	..	..	..	24
Amount recoverable from Andhra and Mysore Governments.	41B		40,00,900	..	..	..	..	25
NET EXPENDITURE			—49,54,207	—3,43,738	—56,38,758	—11,78,518	79,28,073	26
23—Appropriation for Reduction or Avoidance of Debt.	42	316-317	3,58,25,011	31,56,865	91,24,570	3,41,04,348	56,63,000	27
Total			3,08,70,804	28,13,127	34,85,812	3,29,25,830	1,35,91,073	28
Carried over to pages 60-61			40,90,73,542	2,70,94,173	3,71,72,507	13,28,18,515	5,72,79,019	29

of the STATE GOVERNMENTS for the year ended 31st March, 1955—*contd.*

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Pepsu	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R .
1	56,400	..	..	..	..	..	2,72,539	20,06,971
2	1,58,57,638	44,98,639	33,10,747	44,05,266	1,33,50,631	1,24,52,861	22,98,017	23,45,09,695
3	71,54,839	14,26,172	10,17,669	30,11,305	37,48,065	3,84,342	16,32,957	5,74,94,846
4	3,52,165	1,48,923	2,56,546	69,383	2,73,440	71,117	2,26,370	74,40,191
5	33,53,907	36,35,377	41,50,739	16,25,478	27,21,342	10,30,812	65,11,349	11,23,95,510
6	4,95,074	1,14,947	5,44,832	18,301	1,19,686	1,60,724	11,92,359	1,56,78,081
7	1,73,501	4,11,297	8,28,099	86,400	3,40,636	92,723	6,53,491	5,53,19,996
8	46,40,782	14,55,492	7,83,407	4,59,127	68,55,568	3,40,284	4,90,497	6,21,77,382
9	3,35,84,306	1,16,90,847	1,08,91,639	96,75,260	2,74,09,368	1,45,32,863	1,32,77,579	54,70,22,672
10	..	..	..	..	29,34,404	18,25,020	3,19,640	7,82,90,568
11	83,01,697	47,65,580	54,50,735	3,97,898	31,09,799	35,37,951	69,12,883	9,83,37,100
12	83,01,697	47,65,580	54,50,735	3,97,898	60,44,203	53,62,971	72,32,513	17,66,27,868
13	..	..	5,60,802	2,91,997	6,30,855	..	..	1,62,01,892
14	1,70,90,578	16,68,580	1,52,83,523	1,10,463	84,84,155	25,28,474	69,97,131	24,73,43,333
15	..	..	..	..	59,12,622	18,25,020	3,19,640	8,02,88,000
16	..	..	86,92,317	..	6,46,857	1,28,277	67,72,000	6,36,87,622
17	..	..	..	..	..	..	..	4,98,32,515
18	15,32,925	..	10,80,443	..	..	50,295	14,56,812	74,23,063
19	..	..	..	..	..	..	..	61,773
20	..	..	..	..	..	..	..	35,115
21	..	..	..	..	..	..	..	1,89,86,517
22	6,52,500	7,015	..	..	..	..	..	15,46,072
23	..	..	..	..	52,000	..	..	26,34,723
24	..	..	..	..	..	..	3,41,000	3,41,000
25	..	..	..	..	..	..	..	40,00,900
26	1,49,05,153	16,61,565	55,10,763	1,10,463	18,72,676	5,24,882	18,92,321	1,85,06,033
27	2,55,89,293	3,14,000	62,00,000	40,00,000	15,00,000	26,83,800	25,00,000	13,06,60,887
28	4,04,94,446	19,75,565	1,17,10,763	41,10,463	33,72,676	32,08,682	6,07,679	14,91,66,920
29	8,23,80,449	1,84,31,992	2,86,13,939	1,44,75,618	3,74,57,102	2,31,04,516	2,11,17,781	88,90,19,153

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Item No.
	No. of Account	Page					
Brought forward from pages 54-55 .			Rs. 10,99,534	Rs. 29,81,676	Rs. 19,85,389	Rs. 46,76,521	30
F.—Civil Administration—							
25.—General Administration	43	322-331	14,14,884	19,97,274	4,70,626	26,10,156	31
27.—Administration of Justice	45A	335-336	3,83,419	3,89,725	91,657	12,63,520	32
28.—Jails and Convict Settlements	46A	338-339	1,60,817	2,23,184	37,825	6,30,975	33
29.—Police	47A	342-343	26,33,656	24,01,194	3,64,501	..	34
30.—Ports and Pilotage	48C	345	..	..	..	..	35
33-A.—Dangs District	51A	348	..	..	..	..	36
36.—Scientific Departments	54	351-352	13,772	..	..	..	37
37.—Education	55A	356-359	59,26,671	50,59,637	19,43,215	1,56,31,375	38
38.—Medical :	56A	362-363	9,67,348	25,90,674	7,09,582	46,95,891	39
39.—Public Health	57A	366-367	2,01,497	13,71,770	1,35,863	18,10,086	40
40.—Agriculture	58A	372-375	3,77,996	16,12,833	5,54,733	8,99,237	41
40-A.—Rural Development	59A	379	..	..	..	..	42
41.—Veterinary	60A	382-383	1,50,613	3,58,354	2,02,447	1,64,838	43
42.—Co-operation	61A	385-386	1,44,075	..	3,72,179	2,43,699	44
43.—Industries and Supplies	62A	390-393	27,450	5,72,786	1,93,078	1,09,680	45
44.—Aviation	63A	400	..	..	..	..	46
47.—Miscellaneous Departments	66A	404-407	68,288	43,595	33,493	10,00,584	47
Total			1,24,70,486	1,66,21,026	51,09,199	2,90,69,141	48
FF.—Civil Administration—Capital Account within the Revenue Account—							
43-A.—Capital Outlay on Industrial Development.	62B	394-398	..	..	..	..	49
H.—Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements—							
50.—Civil Works	70B	417-418	9,85,350	34,61,384	24,30,506	14,25,210	50
51.—Bombay Development Scheme	71A	419	..	..	..	..	51
51-A.—Interest on Capital Outlay on Multi-purpose River Schemes	73A	426	..	..	..	..	52
51-B.—Other Revenue Expenditure connected with Multi-purpose River Schemes	71C	421	..	..	..	..	53
Total			9,85,350	34,61,384	24,30,506	14,25,210	54
HH.—Capital Account of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements within the Revenue Account—							
50-A.—Capital Outlay on Civil Works financed from Revenue	74	431-432	..	..	..	..	55
Carried over to pages 62-63			1,45,55,370	2,30,64,086	95,25,094	3,51,70,872	56

of the STATE GOVERNMENTS for the year ended 31st March, 1955— contd.

Item No.	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30	42,60,562	72,25,324	3,18,33,205	1,88,73,945	6,21,12,767	14,07,85,556	7,82,97,269	5,49,41,794	40,90,73,542
31	28,41,648	38,28,303	3,70,67,206	84,42,320	2,73,16,731	5,02,43,595	2,27,74,206	6,12,53,495	22,02,60,444
32	4,58,475	8,74,751	68,48,155	17,11,117	94,61,175	2,06,76,203	55,21,917	1,24,93,896	6,01,74,010
33	1,92,790	4,65,412	22,35,286	18,16,981	94,10,704	83,41,807	26,95,896	93,49,058	3,55,60,735
34	17,98,938	44,31,280	2,68,52,474	1,48,39,242	3,95,85,597	9,19,89,114	2,59,55,254	4,80,52,827	25,89,04,077
35	..	..	..	..	..	7,85,537	..	..	7,85,537
36	..	..	..	..	..	62,96,403	..	..	62,96,403
37	2,013	79,937	..	16,711	75,860	18,07,967	1,38,610	2,54,195	23,89,065
38	38,54,118	1,07,88,577	4,49,02,163	2,65,66,245	6,69,26,506	14,11,33,728	4,36,10,701	9,19,13,343	45,82,56,279
39	17,86,879	19,54,881	94,51,288	62,28,512	1,27,85,031	2,89,03,670	86,34,111	3,03,84,884	10,90,92,801
40	3,55,026	13,43,295	63,28,474	53,37,258	2,22,60,257	1,67,08,769	40,51,907	1,04,03,722	7,03,07,924
41	11,71,806	17,83,381	76,58,740	55,20,863	1,74,03,410	2,62,43,553	1,22,66,647	1,57,43,649	9,12,36,848
42	..	..	..	..	74,50,347	..	..	..	74,50,347
43	1,65,758	5,88,945	22,69,560	15,74,699	37,61,251	29,36,348	35,81,222	40,14,999	1,97,69,034
44	8,91,936	1,51,990	45,11,049	46,73,581	1,01,96,333	74,37,595	78,03,196	78,75,170	4,43,00,803
45	14,77,122	2,93,675	40,82,623	20,89,092	41,00,433	83,22,651	14,40,269	1,58,91,205	3,86,00,064
46	..	..	..	..	2,03,180	..	1,58,307	31,102	3,92,589
47	79,574	41,192	1,37,33,650	5,04,657	12,67,862	2,23,82,675	4,45,953	1,66,98,063	5,63,08,686
48	1,50,76,052	2,66,25,619	16,59,40,668	7,93,21,278	23,22,04,727	43,42,09,615	13,90,78,196	32,43,59,608	1,48,00,85,646
49	..	..	..	..	..	2,250	..	439	2,689
50	43,14,012	84,00,763	2,68,18,545	4,53,42,988	4,88,78,167	3,82,50,442	3,69,71,272	4,10,77,092	25,83,55,731
51	..	..	..	..	..	21,59,325	..	..	21,59,325
52	..	..	..	..	..	..	..	..	..
53	..	..	..	..	..	18,01,404	..	..	18,01,404
54	43,14,012	84,00,763	2,68,18,545	4,53,42,988	4,88,78,167	4,22,11,171	3,69,71,272	4,10,77,092	26,23,16,460
55	..	..	..	..	..	..	..	..	..
56	2,36,50,657	4,22,51,706	22,45,92,418	14,35,38,211	34,31,95,661	61,72,08,592	25,43,46,737	42,03,78,933	2,15,14,78,337

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

Heads of Expenditure	Details of Subsidiary Accounts		Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page						
Brought forward from pages 56-57			Rs. 40,90,73,542	Rs. 2,70,94,173	Rs. 3,71,72,507	Rs. 13,28,18,515	Rs. 5,72,79,019	30
F.—Civil Administration—								
25—General Administration	42	322-331	22,02,60,444	2,17,47,583	1,38,00,244	5,45,47,767	2,75,62,440	31
27—Administration of Justice	45A	335-336	6,01,74,010	25,21,260	44,50,812	1,44,45,377	1,10,72,121	32
28—Jails and Convict Settlements	46A	338-339	3,55,60,735	22,71,940	38,63,888	1,26,54,085	76,62,526	33
29—Police	47A	342-343	25,89,04,077	1,47,68,764	3,04,84,954	7,38,97,899	5,96,25,509	34
30—Ports and Pilotage	48C	345	7,85,537	1,979	..	..	8,97,764	35
33-A—Dangs District	51A	348	62,96,403	..	..	..	..	36
36—Scientific Departments	54	351-352	23,89,065	3,66,555	49,123	86,283	63,665	37
37—Education	55A	356-359	45,82,56,279	1,90,37,401	2,83,83,053	9,59,89,683	6,27,44,649	38
38—Medical	56A	362-363	10,90,92,801	62,04,693	85,81,999	2,57,51,096	3,79,06,010	39
39—Public Health	57A	366-367	7,03,07,924	29,64,904	31,00,244	1,09,81,241	1,08,40,573	40
40—Agriculture	58A	372-375	9,12,36,848	56,66,931	58,54,123	3,85,15,825	3,17,73,761	41
40 A—Rural Development	59A	379	74,50,347	..	..	..	..	42
41—Veterinary	60A	382-383	1,97,69,034	24,74,592	24,86,185	1,08,52,142	25,35,995	43
42—Co-operation	61A	385-386	4,43,00,803	10,68,859	19,74,802	61,23,539	21,27,626	44
43—Industries and Supplies	62A	390-393	3,86,00,064	26,35,269	33,25,505	2,00,31,955	81,50,887	45
44—Aviation	63A	400	3,92,589	28,782	..	5,28,000	..	46
47—Miscellaneous Departments	66A	404-407	5,63,08,686	61,46,541	7,46,572	3,50,58,105	90,21,086	47
TOTAL			1,48,00,85,646	8,79,06,053	10,71,01,504	39,64,62,967	27,18,87,612	48
FF.—Civil Administration—Capital Account within the Revenue Account—								
43-A—Capital Outlay on Industrial Development.	62B	394-398	2,689	58,206	..	..	..	49
H.—Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements—								
50—Civil Works	70B	417-418	25,83,55,731	1,85,74,353	2,00,36,885	4,20,31,072	4,49,68,915	50
51—Bombay Development Scheme	71A	419	21,59,325	..	..	..	..	51
51-A—Interest on Capital Outlay on Multi-purpose River Schemes.	73A	426	..	..	..	..	43,52,974	52
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes	71C	421	18,01,404	..	..	..	4,30,470	53
Total			26,23,16,460	1,85,74,353	2,00,36,885	4,20,31,072	4,97,52,359	54
HH.—Capital Account of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements within the Revenue Account—								
50-A—Capital Outlay on Civil Works financed from Revenue.	74	431-432	..	7,589	..	80,43,840	..	55
Carried over to pages 64-65 . . . . .	..		2,15,14,78,337	13,36,40,374	16,43,10,896	57,93,56,394	37,89,18,990	56

of the STATE GOVERNMENTS for the year ended 31st March, 1955--contd.

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Pepsu	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30	8,23,80,449	1,84,31,992	2,86,13,939	1,44,75,618	3,74,57,102	2,31,04,516	2,11,17,781	88,90,19,153
31	99,73,257	1,08,34,744	93,35,504	53,07,099	1,86,91,799	68,77,159	55,73,118	40,45,11,158
32	55,54,358	37,19,322	29,00,127	17,32,326	35,29,378	18,87,081	42,41,742	11,62,27,914
33	24,95,490	14,87,831	12,82,932	11,04,310	25,70,790	5,85,011	7,01,190	7,21,40,728
34	3,08,66,097	1,70,80,942	1,16,40,165	86,93,173	2,97,54,582	1,05,27,110	85,09,574	55,47,52,846
35	..	..	..	..	..	52,36,708	..	69,21,988
36	..	..	..	..	..	..	..	62,96,403
37	3,61,255	1,43,544	8,36,271	..	12,92,767	57,578	3,13,724	59,62,830
38	4,96,62,566	2,26,70,859	3,42,82,977	1,22,60,315	3,22,35,483	1,53,98,781	3,29,70,672	86,38,92,688
39	1,11,82,835	84,75,952	1,06,03,399	54,06,873	1,28,23,615	47,49,195	95,78,730	25,03,57,198
40	79,13,192	44,48,003	32,59,579	10,39,917	63,71,611	21,79,709	18,51,178	12,52,58,075
41	52,42,184	63,71,401	41,02,297	26,58,500	25,88,250	42,22,943	18,33,034	20,00,66,097
42	..	57,62,680	61,32,298	..	26,09,334	..	38,89,840	2,58,44,499
43	20,04,141	15,32,141	22,51,357	8,98,800	17,13,937	7,71,091	4,10,559	4,76,99,974
44	20,28,975	11,07,627	7,24,015	6,31,039	6,95,185	4,62,928	4,33,423	6,16,78,821
45	33,70,754	44,90,986	5,89,26,566	5,89,103	53,13,694	20,43,379	7,45,471	14,82,23,633
46	..	..	..	..	..	..	..	9,49,371
47	60,58,947	6,76,225	37,71,835	7,55,442	39,67,792	20,66,930	21,25,879	12,37,04,040
48	13,67,14,051	8,88,02,257	15,00,49,322	4,10,76,897	12,41,58,217	5,70,65,603	7,31,78,134	3,01,44,88,263
49	-5,92,149	..	..	50,000	..	..	..	-4,81,254
50	1,47,71,849	1,81,76,839	2,48,75,788	1,55,39,111	1,34,42,784	1,66,61,897	2,65,32,368	51,39,67,592
51	..	..	..	..	..	..	..	21,59,325
52	..	..	..	..	..	..	..	43,52,974
53	..	..	..	..	..	..	..	22,31,874
54	1,47,71,849	1,81,76,839	2,48,75,788	1,55,39,111	1,34,42,784	1,66,61,897	2,65,32,368	52,27,11,000
55	..	..	..	..	61,69,085	..	..	1,42,20,514
56	23,32,74,200	12,54,11,088	20,35,39,049	7,11,41,626	18,12,27,188	9,68,32,016	12,08,28,283	4,43,99,58,441

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 58-59			Rs. 1,45,55,370	Rs. 2,30,64,086	Rs. 95,25,094	Rs. 3,51,70,872	Rs. 2,36,50,657	57
I—Electricity Schemes—								
52—Interest on Capital Outlay on Electricity Schemes.	75	436-445	..	..	..	..	..	58
52-A—Other Revenue Expenditure connected with Electricity Schemes.	76	454	..	..	2,39,399	..	663	59
Total			..	..	2,39,399	..	663	60
II—Capital Account of Electricity Schemes within the Revenue Account—								
53—Capital Outlay on Electricity Schemes	76-A	455-467	..	56,591	..	..	..	61
J—Miscellaneous—								
54—Famine—								
A—Famine Relief	78	469-470	3,974	..	..	..	..	62
B—Transfers to Famine Relief Fund	102	632	..	..	..	..	..	63
54-A—Territorial and Political Pensions	78-A	471	..	..	..	..	..	64
54-B—Privy Purses and Allowances of Indian Rulers.	78-B	472	..	..	..	..	2,38,870	65
55—Superannuation Allowances and Pensions.	79-A	476-481	91,698	70,820	2,65,565	27,232	44,075	66
56—Stationery and Printing	80-A	487-488	60,633	3,12,483	90,516	3,25,366	3,71,132	67
57—Miscellaneous	81-A	492-495	12,20,760	19,63,047	3,62,413	54,75,628	10,02,494	68
Total			13,77,065	23,46,350	7,18,494	58,28,226	16,56,571	69
JJ—Miscellaneous Capital Account within the Revenue Account—								
55-A—Commutation of Pensions financed from Ordinary Revenues.	79-B	482-483	..	..	..	..	..	70
57-A—Capital Outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues.	82-A	500	..	..	..	..	..	71
57-B—Capital Outlay on Road and Water Transport Schemes financed from Ordinary Revenues.	81-C	497	..	..	..	..	..	72
Total			..	..	..	..	..	73
M—Extraordinary Items—								
63—Extraordinary charges	90-A	532-533	..	..	..	..	..	74
63-A—Expenditure connected with Post-War Planning and Development.	90-B	534	..	..	..	..	..	75
63-B—Community Development Projects	90-C	535-536	7,22,599	23,17,053	6,46,603	8,89,917	9,05,755	76
64-A—Transfers to the Revenue Reserve Fund.	91	537	..	..	..	..	..	77
64-B—Civil Defence	91-B	537	..	..	..	..	..	78
64-C—Pre-partition Payments	91-D	539	..	..	..	..	..	79
Total			7,32,599	23,17,053	6,46,603	8,89,917	9,05,755	80
Total Expenditure of State Governments on Revenue Account.			1,66,65,034	2,77,84,080	1,11,29,590	4,18,89,015	2,62,13,646	81
Total Ordinary Revenue (see Account No. 5)	5	44-53	1,56,97,536	2,69,87,678	1,07,09,322	4,40,63,619	2,59,91,088	82
Surplus (+) Deficit (—) of each Government			—9,67,498	—7,96,402	—4,20,268	+21,74,604	—2,22,558	83

of the STATE GOVERNMENTS for the year ended 31st March 1955 *contd.*

Item No.	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	4,22,51,706	22,45,92,418	14,35,38,211	34,31,95,661	61,72,08,592	25,43,46,737	42,03,78,933	2,15,14,78,337
58	..	1,08,26,885	..	15,82,746	..	..	1,81,96,175	3,06,05,806
59	..	-30,441	32,292	3,79,857	5,047	3,880	21,151	6,51,848
60	..	1,07,96,444	32,292	19,62,603	5,047	3,880	1,82,17,326	3,12,57,654
61	33,117	..	..	13,500	55,133	..	..	1,58,341
62	..	5,70,352	28,48,392	4,06,40,677	13,09,848	9,47,529	6,48,186	4,69,68,958
63	..	5,00,000	6,88,857	..	1,25,00,000	..	5,00,000	1,41,88,857
64	..	32,805	41,314	16	44,913	..	..	1,19,048
65	3,30,454	..	..	7,443	21,62,635	5,93,787	1,86,513	35,19,702
66	54,144	78,75,086	38,24,803	92,02,290	2,87,49,132	87,89,487	1,37,23,068	7,27,17,400
67	4,66,424	11,97,407	12,19,251	39,18,783	99,22,638	25,78,601	1,01,12,211	3,05,75,445
68	28,04,147	9,28,683	2,79,37,342	93,39,460	3,21,22,872	1,09,37,564	18,68,960	9,59,63,370
69	36,55,169	1,11,04,333	3,65,59,959	6,31,08,669	8,68,12,038	2,38,46,968	2,70,38,938	26,40,52,780
70	..	6,76,681	..	3,29,890	..	..	10,59,537	20,66,108
71	..	..	..	..	..	..	..	..
72	..	..	11,14,897	..	..	..	..	11,14,897
73	..	6,76,681	11,14,897	3,29,890	..	..	10,59,537	31,81,005
74	..	10,97,504	36,52,363	5,37,130	2,962	..	17,46,591	70,36,550
75	..	..	..	..	..	..	..	..
76	13,09,209	17,34,769	72,56,672	1,21,45,382	62,10,057	1,18,36,934	40,10,775	4,99,95,725
77	..	..	..	..	..	20,00,000	..	20,00,000
78	..	..	..	955	-2,665	..	..	-1,710
79	..	..	8,535	..	..	..	..	8,535
80	13,09,209	28,32,273	1,09,17,570	1,26,83,467	62,10,354	1,38,36,934	57,57,366	5,90,39,100
81	4,72,49,201	25,00,02,149	19,21,62,929	42,12,93,790	71,02,91,164	29,20,34,519	47,24,52,100	2,50,91,67,217
82	4,21,89,857	19,82,34,657	16,23,18,669	35,99,90,273	79,43,02,360	28,66,01,693	43,32,87,649	2,40,03,74,401
83	-50,59,344	-5,17,67,492	-2,98,44,260	-6,13,03,517	+8,40,11,196	-54,32,826	-3,91,64,451	-10,87,92,816

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

Heads of Expenditure	Details of Subsidiary Accounts		Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page						
Brought forward from pages 60-61			Rs. 2,15,14,78,337	Rs. 13,36,40,374	Rs. 16,43,10,896	Rs. 57,93,56,394	Rs. 37,89,18,990	57
I—Electricity Schemes—								
52—Interest on Capital Outlay on Electricity Schemes.	75	436-445	3,06,05,806	15,44,709	35,18,911	1,12,32,745	5,46,000	58
52-A—Other Revenue Expenditure connected with Electricity Schemes.	76	454	6,51,848	17,384	..	..	1,57,227	59
Total			3,12,57,654	15,62,093	35,18,911	1,12,32,745	7,03,227	60
II—Capital Account of Electricity Schemes within the Revenue Account—								
53—Capital Outlay on Electricity Schemes.	76A	455-467	1,58,341	2,57,266	..	..	14,55,721	61
J—Miscellaneous—								
54—Famine—								
A—Famine Relief	78	469-470	4,69,68,958	4,86,981	1,66,801	32,10,240	1,50,70,713	62
B—Transfers to Famine Relief Fund	102	602	1,41,88,857	..	1,00,000	16,00,000	..	63
54-A—Territorial and Political Pensions	76A	471	1,19,048	1,54,728	..	3,32,230	..	64
54-B—Privy Purses and Allowances of Indian Rulers.	78B	472	35,19,702	14,72,599	2,985	3,89,255	1,76,427	65
55—Superannuation Allowances and Pensions.	79A	476-481	7,27,17,400	25,35,091	73,41,661	2,08,89,059	1,30,49,006	66
56—Stationery and Printing	80A	487-488	3,05,75,445	23,42,717	35,96,216	84,23,077	60,57,746	67
57—Miscellaneous	81A	492-495	9,59,63,370	46,66,203	2,18,85,429	8,24,65,745	3,71,24,497	68
Total			26,40,52,780	1,16,58,319	3,30,93,092	11,72,99,606	7,14,78,389	69
JJ—Miscellaneous Capital Account within the Revenue Account—								
55-A—Commutation of Pensions financed from ordinary Revenues.	79B	482-483	20,66,108	1,08,087	..	..	10,35,802	70
57-A—Capital Outlay on Rail Road Co-ordination Schemes financed from Ordinary Revenues.	82A	500	..	3,71,000	..	..	..	71
57-B—Capital outlay on Road and Water Transport Schemes financed from Ordinary Revenues.	81C	497	11,14,897	..	..	..	..	72
Total			31,81,005	4,79,087	..	..	10,35,802	73
M—Extraordinary Items—								
63—Extraordinary charges	90A	532-533	70,36,550	36,348	..	2,50,83,573	2,92,21,910	74
63-A—Expenditure connected with Post-War Planning and Development.	90B	534	..	18,12,473	..	2,07,01,551	..	75
63-B—Community Development Projects	90C	535-536	4,99,95,725	53,71,613	64,74,085	1,76,07,891	50,48,850	76
64-A—Transfers to the Revenue Reserve Fund.	91	537	20,00,000	..	..	..	..	77
64-B—Civil Defence	91B	537	—1,710	9,069	..	..	..	78
64-C—Pre-partition Payments	91D	539	8,535	..	3,08,402	..	36,66,300	79
Total			5,90,39,100	72,29,503	67,82,487	6,33,93,015	3,79,37,060	80
Total—Expenditure of State Governments on Revenue Account.			2,50,91,67,217	15,48,26,642	20,77,05,386	77,12,81,760	49,15,29,189	81
Total—Ordinary Revenue (see Account No. 5).			2,40,03,74,401	13,99,03,711	23,04,69,402	78,19,24,366	42,64,67,169	82
Surplus (+), Deficit, (—) of each Government.			—10,87,92,816	—1,49,22,931	+2,27,64,016	+1,06,42,606	—6,50,62,020	83

ACCOUNTS of the STATE GOVERNMENTS for the year ended 31st March 1955—concl'd.

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	23,32,74,200	12,54,11,088	20,35,39,049	7,11,41,626	18,12,27,188	9,68,32,016	12,08,28,283	4,43,99,58,441
58	..	..	86,92,317	..	6,46,857	1,28,277	67,72,000	6,36,87,622
59	28,815	1,27,788	..	13,301	..	3,21,559	..	13,17,922
60	28,815	1,27,788	86,92,317	13,301	6,46,857	4,49,836	67,72,000	6,50,05,544
61	..	..	..	..	..	..	..	18,71,328
62	..	2,342	2,36,143	..	..	54,522	1,877	6,61,98,577
63	..	..	..	..	41,36,000	25,00,000	..	2,25,24,857
64	23,80,141	..	2,63,650	..	..	1,47,329	4,05,834	38,02,960
65	..	23,05,994	..	30,66,328	26,45,367	4,52,982	18,61,600	1,58,93,239
66	1,68,48,966	36,26,500	63,21,841	18,14,355	40,07,856	28,80,150	60,68,503	15,81,00,388
67	33,70,104	14,15,044	17,52,710	7,00,356	19,33,117	16,36,125	22,36,776	6,40,39,433
68	2,00,61,590	61,71,894	16,51,765	43,28,050	57,82,966	60,57,849	71,42,198	29,32,91,556
69	4,26,60,801	1,35,21,774	1,02,26,109	99,09,089	1,85,05,306	1,37,28,957	1,77,16,788	62,38,51,010
70	6,23,240	..	1,10,157	..	78,286	..	..	40,21,680
71	..	..	..	..	..	..	..	3,71,000
72	..	..	..	..	..	..	..	11,14,897
73	6,23,240	..	1,10,157	..	78,286	..	..	55,07,577
74	..	..	15,98,470	73,63,974	10,73,390	75,00,000	-2,11,18,988	5,77,95,227
75	..	..	..	..	..	..	..	2,25,14,024
76	70,30,232	35,07,047	13,37,285	24,88,342	49,69,568	52,62,502	26,40,415	11,17,33,555
77	..	..	..	..	..	..	..	20,00,000
78	..	..	..	..	..	..	..	7,359
79	..	..	..	..	..	..	..	39,83,237
80	70,30,232	35,07,047	29,35,755	98,52,316	60,42,958	1,27,62,502	-1,84,78,573	19,80,33,402
81	28,36,17,288	14,25,67,697	22,55,03,387	9,09,16,332	20,65,00,595	12,37,73,311	12,68,38,498	5,33,42,27,302
82	27,50,82,241	15,06,36,685	22,12,02,513	7,73,07,256	22,54,46,298	12,39,38,445	17,51,48,936	5,22,79,01,423
83	-85,35,047	+80,68,988	-43,00,874	-1,36,09,076	+1,89,45,703	+1,65,134	+4,83,10,433	-10,63,25,879

No. 7—ACCOUNT of RECEIPTS and DISBURSEMENTS of the

RECEIPTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Acct.	Page						
PART I—CONSOLIDATED FUND								
Ordinary Revenue as per Account No. 5	5	44-53	1,56,97,536	2,69,87,678	1,07,09,322	4,40,63,619	2,59,91,088	4,21,89,857
<i>Other Receipts</i>								
W—Public Debt—								
Permanent Debt	92A	551	..	..	..	..	..	..
Floating Debt . . . . .			..	..	..	..	..	..
Loans from the Central Government			43,46,347	52,15,526	10,87,522	95,03,500	67,02,573	68,23,726
Total			43,46,347	52,15,526	10,87,522	95,03,500	67,02,573	68,23,726
N.A.—InterS-tate Debt Settlement	92-B	557	..	..	..	..	..	..
R—Loans and Advances by State Governments.	94	580 & 561	1,048	95,032	..	350	..	3,116
Total Part I—Consolidated Fund			2,00,44,931	3,22,98,236	1,17,96,844	5,35,67,469	3,26,93,661	4,90,16,699
PART II—CONTINGENCY FUND								
Contingency Fund	96	574	10,00,000	10,00,000	..	10,00,000	10,00,000	10,00,000
PART III—PUBLIC ACCOUNT								
O—Unfunded Debt—								
Special Loans	101	595 & 599	..	..	..	..	..	..
Saving Bank Deposits . . . . .			..	..	..	..	..	..
State Certificates . . . . .			..	..	..	..	..	..
State Provident Funds . . . . .			..	..	..	..	..	..
Other Accounts . . . . .			..	..	..	..	..	..
Total Carried over to page 74			..	..	..	..	..	..
TOTAL PARTS I and II—Carried over to page 74			2,10,44,931	3,32,98,236	1,17,96,844	5,45,67,469	3,36,93,661	5,00,16,699

STATE GOVERNMENTS for the year ended 31st March 1955

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Acct.	Page						
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account as per Account No. 6. <i>Other Disbursements</i>	6	54-65	1,66,65,034	2,77,84,080	1,11,29,590	4,18,89,015	2,62,13,646	4,72,49,201
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—								
AA-65—Payment of compensation to Land holders, etc. on the abolition of Zamindari System.	15-B	157	..	..	..	..	..	..
65-A—Capital Outlay on Forests	18-B	175	..	..	..	..	..	3,46,761
CC-68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	243	71,803	..	1,19,965	1,649	4,97,124	..
FF-70—Capital Outlay on Improvement of Public Health.	57-B	368	..	..	61,125	..	..	1,30,358
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	376	2,18,469	12,35,387	..	..	7,077	6,99,487
72—Capital Outlay on Industrial Development.	62-B	394	..	5,00,000	..	..	3,08,000	1,00,000
73—Capital Outlay on Ports	48-D	346	..	..	..	..	..	..
HH-79—Expenditure on New Capital for Punjab at Chandigarh.	72-A	424	..	..	..	..	..	..
80—Bombay Development Scheme	73	425	..	..	..	..	..	..
80-A—Capital Outlay on Multipurpose River Schemes.	73-B & 73-C	427 to 429	..	..	..	..	..	..
81—Capital Account of Civil Works outside the Revenue Account.	74	431	6,01,850	15,35,004	..	24,10,759	30,67,158	26,47,138
II-81-A—Capital Outlay on Electricity Schemes.	76-A	456 & 457	..	60,482	..	..	2,13,384	7,74,602
JJ-82—Capital Account of Other State Works outside the Revenue Account.	82	498	..	..	..	766	..	..
82-A—Capital Outlay on Rail Road Coordination Scheme outside the Revenue Account.	82-A	500	..	..	..	..	..	..
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	81-C	497	..	..	..	..	4,50,950	..
83—Payments of Commuted Value of Pensions.	79-B	482	..	..	..	..	..	..
85—Payments to Retrenched Personnel	84	501	..	..	..	..	..	1,046
85-A—Capital Outlay on State Schemes of Government Trading.	84-A	502 & 503	..	..	51,922	..	..	..
85-B—Appropriation to the Contingency Fund.	84-B	506	10,00,000	10,00,000	..	10,00,000	10,00,000	10,00,000
MM-87—Capital Outlay on Schemes of Government Trading.	91-E	544	..	1,14,406	..	..	-3,25,119	1,32,714
Total			18,92,122	44,45,279	2,33,012	34,13,174	52,18,574	58,32,111
N—Public Debt—								
Permanent Debt	} 92-A	551	..	..	..	..	..	..
Floating Debt			..	..	..	..	..	..
Loans from the Central Government			..	..	..	..	..	..
Total			..	..	..	..	..	..
N-A—Inter-State Debt Settlement	92-B	567	..	..	..	..	..	..
R—Loans and Advances by the State Governments.	94	560 & 561	7,16,167	15,65,412	10,64,175	74,96,002	3,99,180	24,50,267
Total Part I—Consolidated Fund			1,92,73,323	3,37,94,771	1,24,26,777	5,27,98,191	3,18,31,400	5,55,31,579
PART II—(CONTINGENCY FUND)								
<i>Contingency Fund</i>	96	574	..	..	..	..	4,883	1,49,500
PART III—PUBLIC ACCOUNT								
O—Unfunded Debt—								
State Provident Funds	} 598 & 599 595	101	..	..	..	..	..	..
Savings Bank Deposits			..	..	..	..	..	..
Other Accounts			..	..	..	..	..	..
State Certificates			..	..	..	..	..	..
Special Loans			..	..	..	..	..	..
Total (Carried over to page 75)			..	..	..	..	..	..
TOTAL PARTS I & II—Carried over to page 75			1,92,73,323	3,37,94,771	1,24,26,777	5,27,98,191	3,18,36,283	5,56,81,079

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

RECEIPTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND—								
Ordinary Revenue as per Account No. 5.	5	44-53	19,82,34,657	16,23,16,669	35,99,90,273	79,43,02,360	28,66,01,693	43,32,87,649
<i>Other Receipts</i>								
N—Public Debt—								
Permanent Debt . . . . .			..	..	2,31,603	..	10,75,100	—14,925
Floating Debt	92A	551 to 553	3,86,89,389	..	1,19,00,000	..	..	8,46,60,491
Loans from the Central Government.			13,62,25,125	6,26,75,647	18,19,53,386	18,85,51,963	7,60,63,121	13,58,35,797
Total			17,49,14,514	6,26,75,647	19,40,84,989	18,85,51,963	7,71,38,221	22,04,81,363
N.A.—Inter-State Debt Settlement	92-B	557	..	..	..	..	..	67,600
R—Loans and Advances by State Governments.	94	562 to 564	2,21,78,358	34,21,104	62,17,596	3,78,97,817	2,38,43,388	3,01,97,081
Total Part I—Consolidated Fund			39,53,27,529	22,84,15,420	56,02,92,858	1,02,07,52,140	38,75,83,302	68,40,33,693
PART II—CONTINGENCY FUND—								
Contingency Fund	96	575 to 577	..	95,00,000	..	6,55,736	63,518	..
PART III—PUBLIC ACCOUNT—								
O—Unfunded Debt—								
Special Loans	98	595	..	..	..	3,58,180	..	..
Savings Bank Deposits . . . . .			..	..	..	..	..	..
State Certificates	101	598 & 599	..	..	..	..	..	..
State Provident Funds			62,47,069	41,80,186	55,44,519	4,44,33,362	61,31,209	1,33,90,236
Other Accounts . . . . .			..	..	..	..	..	..
TOTAL—(Carried over to page 76)			62,47,069	41,80,186	55,44,519	4,47,91,542	61,31,209	1,33,90,236
TOTAL PARTS I and II Carried over to page 76			39,53,27,529	23,79,15,420	56,02,92,858	1,02,14,07,876	38,76,46,820	68,40,33,693

GOVERNMENTS for the year ended 31st March 1955—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Acct.	Page						
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account as per Account No. 6.	6	54-65	25,00,02,149	19,21,62,929	42,12,93,790	71,02,91,164	29,20,34,519	47,24,52,160
<i>Other Disbursements</i>								
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—								
AA-65—Payment of compensation to Landholders etc. on the abo- lition of Zamindari system.	15-B	157	30,82,059	..	..	..	-2,65,96,087	29,97,819
65-A—Capital Outlay on Forests	18-B	175	..	2,34,811	..	..	..	..
CC-68—Construction of Irrigation, Navigation and Embankment and Drainage Works.	31	244 to 248	3,31,07,507	1,48,92,320	1,68,81,772	5,46,83,143	1,51,81,841	4,47,19,370
FF-70—Capital Outlay on Improve- ment of Public Health.	57-B	368	..	..	..	54,23,575	..	..
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	377	48,17,102	15,14,122	..	44,10,743	-3,87,341	..
72—Capital Outlay on Industrial Development.	62-B	395 & 396	1,18,136	55,33,000	27,61,691	1,61,71,105	10,21,054	5,40,355
73—Capital Outlay on Ports	48-D	346	..	..	..	..	..	..
HH-79—Expenditure on New Cap- ital for Punjab at Chandigarh.	72A	424	..	..	..	..	..	..
80—Bombay Development Scheme.	73	425	..	..	..	-2,42,522	..	..
80-A—Capital Outlay on Multi- purpose River Schemes.	73-B & 73-C	427 to 429	..	..	2,74,08,308	..	..	..
81—Capital Account of Civil Works outside the Revenue Account.	74	431	1,18,51,155	89,23,306	..	1,90,80,079	30,838	40,94,861
II-81-A—Capital Outlay on Elec- tricity Schemes.	76-A	457 to 460	7,26,54,183	25,47,150	1,46,75,991	1,31,82,089	..	5,84,14,333
JJ-82—Capital Account of Other State Works outside the Reve- nue Account.	82	498	93,107	10,93,372	..	-17,121	..	4,74,955
82-A—Capital Outlay on Rail Road Coordination Scheme outside the Revenue Account.	82-A	500	..	..	..	..	..	..
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	81-C	497	..	..	17,88,440	..	..	30,12,334
83—Payments of Commuted Value of Pensions.	79-B	482	..	84,685	..	-1,82,575	-1,83,477	..
85—Payments to Retrenched Per- sonnel.	84	501	..	-349	..	11,91,747	..	..
85-A—Capital Outlay on State Schemes of Government Trading.	84-A	502 & 503	-40,42,016	-3,17,68,729	-34,07,587	-7,14,29,868	-2,68,59,147	-3,68,74,547
85-B—Appropriation to the Con- tingency Fund.	84-B	506	..	..	..	..	..	..
MM-87—Capital Outlay on Schemes of Government Trading.	91-E	544	..	..	..	..	..	..
Total			12,16,81,233	30,53,688	6,01,08,615	4,22,70,395	-3,77,92,319	7,73,79,480
N—Public Debt—								
Permanent Debt	92-A	551	..	200	..	1,84,80,043	1,700	50,597
Floating Debt		to	3,86,89,389	..	1,19,00,000	16,488	..	8,46,60,491
Loans from the Central Govern- ment.		553	3,27,57,866	40,50,659	52,19,885	1,18,28,613	2,51,79,515	2,32,17,626
Total			7,14,47,255	40,50,859	1,71,19,885	3,03,25,144	2,51,81,215	10,79,28,714
N-A—Inter-State Debt Settle- ment.	92-B	557	65,200	..	..	..	..	..
R—Loans and Advances by the State Governments.	94	562 to 564	3,68,52,986	2,09,10,361	6,60,86,785	7,55,70,905	6,25,33,330	4,39,34,386
Total—Consolidated Fund			48,00,48,823	22,01,77,837	56,45,59,075	85,84,57,608	34,19,56,745	70,16,94,680
PART II—CONTINGENCY FUND								
Contingency Fund	96	575 to 577	2,64,554	..	..	2,90,625	51,303	..
PART III—PUBLIC ACCOUNT								
O—Unfunded Debt—								
State Provident Funds	101	598 & 599 595	34,89,249	23,03,221	37,77,137	1,35,66,210	34,71,456	89,43,322
Savings Bank Deposits	101		..	..	..	..	..	..
Other Accounts	101		..	..	-484	..	..	..
State Certificates	101		..	..	..	2,420	..	..
Special Loans	98	595	..	..	..	3,50,000	..	..
TOTAL—Carried over to page 77			34,89,249	23,03,221	37,76,653	1,39,18,630	34,71,456	89,43,322
TOTAL PART I and II—Carried over to page—77			48,03,13,377	22,01,77,837	56,45,59,075	85,87,48,233	34,20,08,048	70,16,94,680

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

RECEIPTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Acct.	Page						
ART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue as per Account No. 5	5	44-53	13,99,03,711	23,04,69,402	78,19,24,366	42,64,67,169	27,50,82,241	15,06,36,685
<i>Other Receipts</i>								
I—Public Debt—								
Permanent Debt			..	..	14,05,97,249	..	4,53,73,500	..
Floating Debt	92A	553 to 555	..	67,00,000	3,21,00,000	10,99,28,481	1,98,70,358	20,00,000
Loans from the Central Gov- ernment			16,85,27,242	28,59,53,159	21,42,47,263	31,91,13,837	6,74,04,779	4,05,58,120
Total			16,85,27,242	29,26,53,159	38,69,44,512	42,90,42,318	13,26,48,637	4,25,58,120
N.A.—Inter-State Debt Settle- ment.	92-B	557	..	..	..	..	..	..
R—Loans and Advances by State Governments.	94	565 to 568	33,77,722	93,53,198	3,48,59,316	1,25,06,280	2,92,00,817	3,72,83,323
Total Part I—Consolidated Fund			31,18,08,675	53,24,75,759	1,20,37,28,194	86,80,15,767	43,69,31,695	23,04,78,128
PART II—(CONTINGENCY FUND								
Contingency Fund	96	578 to 580	65,00,000	35,000	17,45,851	..	5,38,543	..
PART III—PUBLIC ACCOUNT								
O.—Unfunded Debt—								
Special Loans	98	595	..	..	..	..	10,00,000	..
Savings Bank Deposits			..	..	..	..	..	..
State Certificates	101	599 & 600	..	..	..	..	(—)143	..
State Provident Funds			38,77,811	74,50,982	1,96,52,203	1,20,62,664	(—)7,75,313	2,27,806
Other Accounts			..	..	2,21,193	..	25,49,828	57,97,466
Total (carried over to page 78)			38,77,811	74,50,982	1,98,73,396	1,20,62,664	27,74,372	60,25,272
TOTAL PARTS I and II— Carried over to page 78			31,83,08,675	53,25,10,759	1,20,64,74,045	86,80,15,767	43,74,70,238	23,04,78,128

GOVERNMENTS for the year ended 31st March 1955—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	
	No of Act.	Page							
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure on Revenue Account as per Account No. 6.	6	54-65	15,48,26,642	20,77,05,386	77,12,81,760	49,15,29,189	28,36,17,288	14,25,67,697	
<i>Other Disbursements—</i>									
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—									
AA-65—Payment of Compensation to Land holders etc. on the abolition of Zamindari System.	15-B	157	..	..	..	..	..	9,08,898
65-A—Capital Outlay on Forests	18-B	175	..	..	..	..	..	..
CC-68—Construction of Irrigation, Navigation Embankment and Drainage Works.	31	249 to 253	..	2,66,86,543	8,86,60,569	27,93,514	3,11,50,268	15,88,525	
FF-70—Capital Outlay on Improvement of Public Health.	57-B	369	..	..	..	..	23,60,298	27,19,828
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	377 & 378	59,74,535	-7,22,571	-20,30,848	1,18,169	..	11,35,815	
72—Capital Outlay on Industrial Development.	62-B	396 & 397	..	73,610	72,64,102	2,98,677	..	29,164	
73—Capital Outlay on Ports	48-D	346	..	..	..	..	..	..
HH-79—Expenditure on New Capital for Punjab at Chandigarh.	72-A	424	..	2,03,91,256	..	..	..	..
80—Bombay Development Scheme.	73	425	..	..	..	..	..	..
80-A—Capital Outlay on Multi-purpose River Schemes.	73B & 73C	427 to 429	12,02,36,713	15,82,89,192	..	10,43,90,308	1,26,10,909	..	
81—Capital Account of Civil Works outside the Revenue Account.	74	432	1,03,66,553	1,02,90,513	1,87,38,555	1,85,57,702	53,49,366	..	
II-81-A—Capital Outlay on Electricity Schemes.	76-A	461 to 465	1,20,20,317	-3,14,831	5,06,66,058	10,33,580	46,51,589	99,42,680	
JJ-82—Capital Account of Other State Works outside the Revenue Account.	82	499	4,89,463	4,79,608	1,02,98,974	2,33,24,678	31,65,937	..	
82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account.	82-A	500	-2,60,000	..	..	..	..	..
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	81-C	497	12,20,454	..	..	51,09,050	45,89,588	6,41,359
83—Payments of Commuted Value of Pensions.	79-B	483	..	24,729	1,52,293	..	-9,06,500	53,526	
85—Payments to Retrenched Personnel.	84	501	..	..	..	..	..	33,227
85-A—Capital Outlay on State Schemes of Government Trading	84-A	504 & 505	-1,77,91,693	-1,24,07,510	-1,37,11,392	4,05,45,409	95,93,827	-1,33,226	
85-B—Appropriation to the Contingency Fund.	84-B	506	65,00,000	..	..	..	..	..
MM-87—Capital Outlay on Schemes of Government Trading.	91-E	544	..	..	..	..	..	..
Total			13,87,56,342	20,27,90,539	16,00,38,311	19,61,71,087	7,25,65,282	1,69,19,797	
N—Public Debt—									
Permanent Debt	92-A	553	..	..	39,61,409	..	14,143	..
Floating Debt		to	..	67,00,000	3,21,00,000	6,52,89,938	5,10,00,000	85,00,000	
Loans from the Central Government.		555	18,50,865	1,44,72,488	2,10,37,707	1,17,96,897	1,59,10,898	55,52,798	
Total			18,50,865	2,11,72,488	5,70,99,116	7,70,86,835	6,69,25,041	1,40,52,798	
N-A. Inter State Debt Settlement	92-B	557	..	..	..	..	..	..
R—Loans and Advances by the State Governments	94	565 to 568	1,25,02,532	2,33,83,178	6,32,15,668	7,08,83,297	2,12,73,715	1,57,36,486	
Total Consolidated Fund			30,79,36,381	45,50,51,591	1,05,16,34,855	83,56,50,408	44,43,81,326	18,92,76,778	
PART II—CONTINGENCY FUND									
Total Contingency Fund	96	578 to 580	..	..	20,62,218	..	24,03,747	..
PART III—PUBLIC ACCOUNT									
O—Unfunded Debt—									
State Provident Funds	101	599 & 600	18,01,383	49,82,621	1,29,34,038	65,52,038	6,62,945	1,29,346	
Savings Bank Deposits			..	..	..	..	..	..
Other Accounts			173	..	16,94,262	11,40,801
State Certificates		
Special Loans			98	595	25,00,000	..
TOTAL —Carried over to page 79			18,01,383	49,82,621	1,29,34,211	65,52,038	48,57,207	12,70,147	
TOTAL PARTS I and II —Carried over to page 79			30,79,36,381	45,50,51,591	1,05,36,97,073	83,56,50,408	44,67,85,073	18,92,76,778	

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

RECEIPTS	Details of Subsidiary Accounts		Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page						
PART I—CONSOLIDATED FUND								
Ordinary Revenue as per Account No. 5.	5	44-53	Rs. 22,12,02,513	Rs. 7,73,07,256	Rs. 22,54,46,298	Rs. 12,39,38,445	Rs. 17,51,48,936	Rs. 5,22,79,01,423
<i>Other Receipts</i>								
N—Public Debt—								
Permanent Debt	92 A	555 & 556	..	..	..	2,51,99,900	..	21,24,62,427
Floating Debt . . . . .			..	..	27,64,80,722	42,14,446	7,41,22,753	66,06,66,640
Loans from the Central Government			8,05,63,520	2,57,96,210	12,20,64,563	3,35,71,331	3,82,59,304	2,21,10,43,561
Total			8,05,63,520	2,57,96,210	39,85,45,285	6,29,85,677	11,23,82,057	3,08,41,72,628
NA—Inter State Debt Settlement	92-B	537	..	..	..	..	1,10,00,000	1,10,67,600
R—Loans and Advances by the State Governments	94	568 to 570	70,88,902	61,00,611	62,75,781	71,78,368	46,17,545	28,16,96,753
TOTAL PART I—CONSOLIDATED FUND			30,88,54,935	10,92,04,077	63,02,67,364	19,41,02,490	30,31,48,538	8,60,48,38,404
PART II—CONTINGENCY FUND								
Contingency Fund	96	581	..	..	..	..	..	2,40,38,648
PART III—PUBLIC ACCOUNT								
O.—Unfunded Debt—								
Special Loans	98	595	2,35,744	..	..	..	..	15,93,924
Savings Bank Deposits	101	600 & 601	1,87,76,250	..	35,844	..	2,29,24,333	4,17,36,427
State Certificates			9,05,845	..	..	..	..	9,05,702
State Provident Funds			23,68,829	2,94,587	16,11,613	3,94,569	32,30,289	13,03,22,621
Other Accounts			1,31,45,725	..	16,88,688	..	91,34,998	3,25,37,898
Total—Carried over to page 80			3,54,32,393	2,94,587	33,36,145	3,94,569	3,52,89,620	20,70,96,572
TOTAL PARTS I AND II—Carried over to page 80			30,88,54,935	10,92,04,077	63,02,67,364	19,41,02,490	30,31,48,538	8,62,88,77,052

GOVERNMENTS for the year ended 31st March 1955—contd.

DISBURSEMENTS.	Details of Subsidiary Accounts		Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore- Cochin	Total
	No. of Acct.	Page						
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account as per Account No. 6	6	54-65	22,55,03,387	9,09,16,332	20,65,00,595	12,37,73,311	12,68,38,498	5,33,42,27,302
<i>Other Disbursements</i>								
Capital Accounts outside the Revenue Account—								
AA-65—Payment of compensation to Landholders etc. on the aboli- tion of Zamindari System.	15-B	157	..	..	..	..	..	-1,96,07,311
65-A—Capital Outlay on Forests .	18-B	175 254	..	..	..	..	..	5,81,572
CC-68—Construction of Irrigation, Navigation, Embankment and Drainage works.	31	to 257	3,87,30,270	89,49,237	1,96,20,841	1,46,58,525	45,93,277	41,75,88,063
FF-70—Capital Outlay on Improv- ement of Public Health.	57-B	369	..	..	1,46,332	1,54,749	..	1,09,96,276
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	378	..	15,88,090	..	..	3,21,551	1,88,99,787
72—Capital Outlay on Industrial Development.	62-B	397 & 398	35,14,531	39,00,000	..	90,000	1,25,86,543	5,48,09,968
73—Capital Outlay on Ports .	48-D	346	..	..	..	12,67,249	..	12,67,249
HH-79—Expenditure on New Cap- ital for Punjab at Chandigarh.	72-A	424	..	..	..	..	..	2,03,91,256
80—Bombay Development Scheme.	73	425	..	..	..	..	..	-2,42,522
80-A—Capital Outlay on Multipur- pose River Schemes.	73-B & 73-C	427 to 429	..	1,38,57,959	7,92,47,302	..	..	51,60,40,691
81—Capital Account of Civil Works outside the Revenue Account.	74	432 466	42,76,336	63,71,394	1,46,82,263	42,55,919	22,82,067	14,94,12,811
II-81-A—Capital Outlay on Electricity Schemes.	76-A	& 467	1,38,34,374	..	13,27,398	6,88,561	1,64,23,584	27,27,95,524
JJ-82—Capital Account of Other State Works outside the Reve- nue Account.	82	499	..	..	7,89,246	..	..	4,01,92,985
82-A—Capital Outlay on Rail Road Coordination Scheme out- side the Revenue Account.	82-A	500	..	..	..	..	..	-2,60,000
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	81-C	497	19,00,099	..	..	3,17,528	29,32,955	2,19,62,757
83—Payments of Commuted value of Pensions.	79-B	483	..	..	..	7,007	..	-9,50,312
85—Payments to Retrenched Per- sonnel.	84	501 504	..	..	..	-7,332	..	12,18,339
85-A—Capital Outlay on State Schemes of Government Trad- ing.	84-A	& 505	-94,99,380	5,50,943	39,93,191	-86,21,957	..	-18,18,11,760
85-B—Appropriation to the Con- tingency Fund.	84-B	506	..	..	..	..	..	1,15,00,000
MM-87—Capital Outlay on Schem- es of Government Trading.	91-E	544	..	..	..	..	..	-77,999
Total			5,27,56,230	3,52,17,623	11,98,06,573	1,28,10,249	3,91,39,977	1,33,47,07,374
N—Public Debt—								
Permanent Debt	} 92-A	555	11,935	..	..	..	1,99,22,534	4,24,42,561
Floating Debt		556	..	..	28,78,69,705	47,18,251	10,54,92,142	69,69,36,404
Loans from the Central Govern- ment.			44,09,106	10,88,829	31,03,998	15,74,422	35,17,879	18,65,70,051
Total			44,21,041	10,88,829	29,09,73,703	62,92,673	12,89,32,555	92,59,40,016
N-A—Inter-State Debt Settlement	92-B	557	2,400	..	..	..	..	67,600
R—Loans and Advances by the State Governments.	94	568 to 570	1,17,54,977	89,33,408	1,26,24,833	1,05,06,370	45,13,723	57,48,38,143
Total PART I—CONSOLIDATED FUND			29,44,38,035	13,61,56,192	62,99,05,704	15,33,82,603	29,94,24,753	8,16,97,89,435
PART II—CONTINGENCY FUND								
Total—CONTINGENCY FUND .	96	581	..	..	..	..	23,868	52,50,698
PART III—PUBLIC ACCOUNT								
O—Unfunded Debt—								
State Provident Funds	} 101	600	15,40,278	1,54,901	9,05,450	3,21,601	16,62,395	6,71,97,591
Savings Bank Deposits		601	..	1,83,95,697	..	2,45,580	..	2,65,94,040	4,52,35,317
Other Accounts			74,26,211	..	1,21,009	..	24,65,101	1,28,47,073
State Certificates			32,78,308	..	..	..	..	32,80,728
Special Loans	98	595	43,911	..	..	230	..	28,94,141
TOTAL—Carried over to page 81			3,06,84,405	1,54,901	12,72,039	3,21,831	3,07,21,536	13,14,54,850
TOTAL—PARTS I AND II—Car- ried over to page 81			29,44,38,035	13,61,56,192	62,99,05,704	15,33,82,603	29,94,48,621	8,17,50,40,133

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

RECEIPTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vidhya Pradesh
	No. of Acct.	Page						
Brought forward from page 66			Rs. 2,10,44,931	Rs. 3,32,98,236	Rs. 1,17,96,844	Rs. 5,45,67,469	Rs. 3,36,93,661	Rs. 5,00,16,699
PART III—PUBLIC ACCOUNT —contd.								
P—DEPOSITS AND ADVANCES—								
DEPOSITS BEARING INTEREST—								
Deposits of Depreciation Reserve of Government Commercial Concerns.	108	} 614	..	..	..	..	..	..
General Reserve Fund—Transport	108		..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108		..	..	..	..	..	..
Other Deposits	111	623	..	..	..	..	..	..
Depreciation Reserve Fund—Electricity.	108	} 614	..	..	..	..	..	..
Contingency Reserve Fund—Electricity.	108		..	..	..	..	..	..
DEPOSITS NOT BEARING INTEREST—								
APPROPRIATION FOR REDUCTION OF AVOIDANCE OF DEBT—								
Sinking Funds	103	603	..	..	..	..	..	..
Other Appropriations	42	316	..	..	..	..	..	..
Sinking Fund Investment Account.	103	603	..	..	..	..	..	..
Fund for Development Schemes	108	615	..	..	..	..	..	..
Famine Relief Fund	102	602	..	..	..	..	..	..
General Police Fund	108	} 615	..	..	..	..	..	..
Securities Adjustment Reserve	108		..	..	..	..	..	..
Revenue Reserve Fund	107	} 612	..	..	..	..	..	..
Revenue Reserve Fund—Investment Account.	107		..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses.	108	} 615	..	..	..	..	..	..
Motor Transport Reserve Fund	108		..	..	..	..	..	..
Publication Fund (Assam)	108		..	..	..	..	..	..
Fund for Promotion of Education among the educationally backward Classes.	108		..	..	..	..	..	..
Pension Equalisation Fund	108		..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		..	..	..	..	..	..
Fund for the Development of Hindi and State Languages.	108		..	..	..	..	..	..
Depreciation Reserve Fund—Electricity.	108		..	..	..	..	..	..
Zamindari Abolition Fund	108		..	..	..	..	..	..
Sinking Funds for loans granted to Local Bodies.	103		..	..	..	..	..	..
Special Development Fund	108		..	..	..	..	..	..
Village Development Fund	108		..	..	..	..	..	..
Magh Mela Fund (Uttar Pradesh).	108	..	..	..	..	..	..
Industrial Research and Development Fund.	108	..	..	..	..	..	..
Nazul Fund, Lucknow	108	..	..	..	..	..	..
Bombay State Milk Fund	108	..	..	..	..	..	..
Debt Redemption and Avoidance Fund.	108	..	..	..	..	..	..
Carried over to page 82			2,10,44,931	3,32,98,236	1,17,96,844	5,45,67,469	3,36,93,661	5,00,16,699

GOVERNMENTS for the year ended 31st March 1955—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts.		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Acct.	Page						
Brought forward from page 67			Rs. 1,92,73,323	Rs. 3,37,94,771	Rs. 1,24,26,777	Rs. 5,27,98,191	Rs. 3,18,36,283	Rs. 5,56,81,079
PART III—PUBLIC ACCOUNT — <i>contd.</i>								
P—DEPOSITS AND ADVANCES—								
DEPOSITS BEARING INTEREST—								
Deposits of Depreciation Reserve of Government Commercial Concerns.	108	} 614	..	..	..	..	..	..
Depreciation Reserve Fund— Irrigation.	108		..	..	..	..	..	..
Other Deposits	111	623	..	..	..	..	..	..
Depreciation Reserve Fund— Electricity.	108	614	..	..	..	..	..	..
DEPOSITS NOT BEARING INTEREST—								
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—								
Sinking Funds	103	603	..	..	..	..	..	..
Other Appropriations	42	316	..	..	..	..	..	..
Sinking Fund Investment Account.	103	603	..	..	..	..	..	..
Fund for Development Schemes	108	615	..	..	..	..	..	..
Famine Relief Fund	102	602	..	..	..	..	..	..
General Police Fund	108	} 615	..	..	..	..	..	..
Securities Adjustment Reserve	108		..	..	..	..	..	..
Revenue Reserve Fund— Investment Account.	107	612	..	..	..	..	..	..
Depreciation Reserve Fund— Government Presses.	108	} 615	..	..	..	..	..	..
Motor Transport Reserve Fund	108		..	..	..	..	..	..
Publication Fund (Assam)	108		..	..	..	..	..	..
Fund for Promotion of Educa- tion among-t educationally backward classes	108		..	..	..	..	..	..
Pension Equalisation Fund	108		..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		..	..	..	..	..	..
Fund for Development of Hindi and State Languages.	108		..	..	..	..	..	..
Depreciation Reserve Fund— Electricity.	108		..	..	..	..	..	..
Hospital Fund	108		..	..	..	..	..	..
Zamindari Aboilition Fund	108		..	..	..	..	..	..
Special Development Fund	108	..	..	..	..	..	..
Village Development Fund	108	..	..	..	..	..	..
Magh Mela Fund (U.P.)	108	..	..	..	..	..	..
Industrial Research and Development Fund.	108	..	..	..	..	..	..
Nazul Fund, Lucknow	108	..	..	..	..	..	..
Bombay State Milk Fund	108	..	..	..	..	..	..
Debt Redemption and Avoi- dance Fund	108	..	..	..	..	..	..
Carried over to page 83 . . . . .			..	..	..	..	..	..
			Rs. 1,92,73,323	Rs. 3,37,94,771	Rs. 1,24,26,777	Rs. 5,27,98,191	Rs. 3,18,36,283	Rs. 5,56,81,079

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

RECEIPTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 68			39,53,27,529	23,79,15,420	56,02,92,858	1,02,14,07,876	38,76,46,820	68,40,33,693
			62,47,069	41,80,186	55,44,519	4,47,91,542	61,31,209	1,33,90,236
PART III—PUBLIC ACCOUNT— <i>contd.</i>								
P.—DEPOSITS AND ADVANCES—								
DEPOSITS BEARING INTEREST—								
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		1,80,022	..	15,59,381	..	..	—45,45,738
General Reserve Fund—Transport	108	614	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation.	108		..	..	..	..	..	..
Other Deposits	111	624	..	..	..	712	..	17,72,819
Depreciation Reserve Fund—Electricity.	108	614	..	..	..	..	..	..
Contingency Reserve Fund—Electricity.	108		..	..	..	..	..	..
DEPOSITS NOT BEARING INTEREST—								
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—								
Sinking Funds	103	603 & 604	..	3,91,786	24,361	2,38,60,430	24,47,895	73,45,691
Other Appropriations	42	316	..	—	52,19,886	58,08,164	82,066	..
Sinking Fund Investment Account.	103	603 & 604	..	..	..	1,41,49,003	47,84,872	..
Fund for Development Schemes	108	615 & 616	..	2,45,180	..	..	..	..
Famine Relief Fund	102	602	5,00,000	6,88,857	32,840	1,30,28,077	1,63,356	5,00,000
General Police Fund	108	615 & 616	..	..	2,04,851	..	..	..
Securities Adjustment Reserve	108		..	..	..	..	..	..
Revenue Reserve Fund	107	612	..	..	..	..	..	..
Revenue Reserve Fund—Investment Account.	107		..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses.	108		..	35,069	..	3,05,887	87,402	1,64,731
Motor Transport Reserve Fund.	108		..	..	..	..	..	..
Publication Fund (Assam)	108		..	1,015	..	..	..	..
Fund for Promotion of Education amongst educationally backward classes.	108		..	..	..	..	..	..
Pension Equalisation Fund	108	615 & 616	..	..	4,769	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		..	32,84,362	..	3,80,000	..	61,78,540
Fund for the Development of Hindi and State Languages.	108		..	..	..	..	1,00,000	..
Depreciation Reserve Fund—Electricity.	108		12,26,000	..	..	..	..	77,44,091
Zamindari Abolition Fund	108		16,18,363	..	..	..	..	10,36,578
Sinking Funds for loans granted to Local Bodies.	103	603 & 604	..	..	..	2,000	..	..
Special Development Fund	108		..	..	..	212	..	..
Village Development Fund	108		..	..	..	..	20,00,000	..
Magh Mela Fund (Uttar Pradesh)	108		..	..	..	..	..	..
Industrial Research and Development Fund.	108	615 & 616	..	..	..	..	..	..
Nazul Fund, Lucknow	108		..	..	..	..	..	..
Bombay State Milk Fund	108		..	..	..	89,62,793	..	..
Debt Redemption and Avoidance Fund.	108		..	..	..	32,67,830	..	..
			35,24,385	46,46,869	70,46,088	6,97,65,108	96,65,591	2,01,96,712
Carried over to page 84			62,47,069	41,80,186	55,44,519	4,47,91,542	61,31,209	1,33,90,236
			39,53,27,529	23,79,15,420	56,02,92,858	1,02,14,07,876	38,76,46,820	68,40,33,693

GOVERNMENTS for the year ended 31st March 1955—contd.

DISBURSEMENTS	Details of Subsidiary Accounts.		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	No. of Acct.	Page							
Brought forward from page 69 .			Rs. 48,03,13,377	Rs. 22,01,77,837	Rs. 56,45,59,075	Rs. 85,87,48,233	Rs. 34,20,08,048	Rs. 70,16,94,680	
			34,89,249	23,03,221	37,76,653	1,39,18,630	34,71,456	89,43,322	
PART III—PUBLIC ACCOUNT—									
<i>contd.</i>									
P—DEPOSITS AND ADVANCES—									
DEPOSITS BEARING INTEREST—									
Deposits of Depreciation Reserve of Government Commercial Concerns.	108	} 614	20,820	..	..	..	..	45,361
Depreciation Reserve Fund—Irrigation.	108		..	..	..	..	..	..
Other Deposits	111	624	..	..	..	12,318	..	—18,68,175
Depreciation Reserve Fund—Electricity.	108	614	..	..	..	..	..	..
DEPOSITS NOT BEARING INTEREST—									
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—									
Sinking Funds	103	603 & 604	..	200	..	1,45,84,870	47,96,692	..	
Other Appropriations	42	316	..	..	..	..	..	18,54,900
Sinking Fund Investment Account.	103	603	..	3,84,677	..	2,03,87,416	14,54,947	..	
Fund for Development Schemes	108	604	..	1,19,775	..	62,95,319	3,15,00,282	—	
Famine Relief Fund	102	616	..	..	..	1,48,16,237	1,64,000	—
General Police Fund	108	602	..	..	..	..	..	—
Securities Adjustment Reserve	108	615 & 616	..	..	2,04,851	..	..	—
Revenue Reserve Fund Investment Account.	107	612	..	..	..	..	..	—
Depreciation Reserve Fund—Government Presses.	108	} 615 & 616	..	24,214	..	1,07,576	10,485	1,53,575	
Motor Transport Reserve Fund.	108		..	..	..	..	..	..
Publication Fund, Assam	108		3,434
Fund for Promotion of Education amongst educationally backward classes.	108	
Pension Equalisation Fund	108		27,000
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		3,00,000	20,40,033
Fund for Development of Hindi and State Languages.	108		41,000	..
Depreciation Reserve Fund—Electricity.	108		..	5,99,855	85,82,422
Hospital Fund	108	
Zamindari Abolition Fund	108		11,99,970
Special Development Fund	108	..	..	..	..	..	..	..
Village Development Fund	108	..	..	..	..	..	1,12,000	..
Magh Mela Fund (U.P.)	108	..	..	..	..	..	..	..
Industrial Research and Development Fund.	108	..	..	..	..	..	..	..
Nazul Fund, Lucknow	108	..	..	..	..	..	..	..
Bombay State Milk Fund	108	..	..	..	..	80,11,246	..	..
Debt Redemption and Avoidance Fund.	108	..	..	..	..	21,21,812	..	..
			6,20,675	8,32,300	2,31,851	6,63,36,794	3,80,79,406	1,20,07,986	
Carried over to page 85 .			34,89,249	23,03,221	37,76,653	1,39,18,630	34,71,456	89,43,322	
			48,03,13,377	22,01,77,837	56,45,59,075	85,87,48,233	34,20,08,048	70,16,94,680	

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

RECEIPTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Acct.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 70			31,83,08,675	53,25,10,759	1,20,54,74,045	86,80,15,767	43,74,70,238	23,04,78,128
PART III—PUBLIC ACCOUNT			38,77,811	74,50,982	1,98,73,396	1,20,62,664	27,74,372	60,25,272
<i>contd.</i>								
P—DEPOSITS AND ADVANCES—								
DEPOSITS BEARING INTEREST—								
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		7,94,277	..	..	15,36,117	36,83,666	..
Reserve Fund—Transport	108	614	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation.	108		..	..	-1,17,75,806	..	..	..
Other Deposits	111	625	..	..	..	1,000	22,18,258	..
Depreciation Reserve Fund—Electricity.	108		..	..	1,78,59,535	2,78,300	..	..
Contingency Reserve Fund—Electricity.	108	614	..	..	2,31,658	..	..	..
DEPOSITS NOT BEARING INTEREST—								
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—								
Sinking Funds	103	604 & 605	13,06,000	..	2,75,01,314	58,23,864	2,70,66,721	3,14,000
Other Appropriations	42	316 & 317	18,50,865	91,24,570	96,98,646	..	25,74,410	..
Sinking Fund Investment Account.	103	604 & 605	..	..	..	..	1,000	..
Fund for Development Schemes	108	616 to 618	..	..	..	..	1,19,08,382	..
Famine Relief Fund	102	602	31,865	1,00,000	17,70,743	..	2,31,482	30,26,519
General Police Fund	108	616	..	..	..	..	..	..
Securities Adjustment Reserve	108	to 618	..	..	..	..	49,36,000	..
Revenue Reserve Fund	107	612	..	..	10,17,482	..	..	..
Revenue Reserve Fund—Investment Account.	107		..	..	4,49,03,656	..	..	..
Depreciation Reserve Fund—Government Presses.	108		..	..	2,65,830	1,25,015	..	51,600
Motor Transport Reserve Fund	108		..	35,289	..	..	..	..
Publication Fund (Assam)	108		..	..	..	..	..	..
Fund for Promotion of Education amongst educationally backward classes.	108		..	31,15,000	..	10,91,000	..	..
Pension Equalisation Fund	108	616 to 618	..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		..	20,03,641	54,25,271	..	1,21,214	7,18,936
Fund for the Development of Hindi and State Languages.	108		..	..	80,000	..	..	..
Depreciation Reserve Fund—Electricity.	108		2,15,215	24,55,640	..	..	..	27,37,122
Zamindari Abolition Fund	108		72,19,377	..	87,06,39,606	..	..	..
Sinking Funds for loans granted to Local Bodies.	103	604 & 605	..	..	..	..	..	..
Special Development Fund	108		..	..	2,65,33,000	..	..	..
Village Development Fund	108		..	..	..	..	30,582	..
Magh Mela Fund (Uttar Pradesh).	108		..	..	1,30,331	..	..	..
Industrial Research and Development Fund.	108	616 to 618	..	..	..	..	9,68,702	..
Nazul Fund, Lucknow	108		..	..	8,14,267	..	..	..
Bombay State Milk Fund	108		..	..	..	..	..	..
Debt Redemption and Avoidance Fund.	108		..	..	..	..	..	..
			1,14,17,599	1,68,34,140	99,50,95,533	88,55,296	5,37,40,417	68,48,176
Carried over to page 86			38,77,811	74,50,982	1,98,73,396	1,20,62,664	27,74,372	60,25,272
			31,83,08,675	53,25,10,759	1,20,54,74,045	86,80,15,767	43,74,70,238	23,04,78,128

GOVERNMENTS for the year ended 31st March 1955—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
brought forward from page 71			30,79,36,381	45,50,51,591	1,05,36,97,073	83,56,50,408	44,67,85,073	18,92,76,778
PART III—PUBLIC ACCOUNT—			18,01,383	49,82,621	1,29,34,211	65,52,038	48,57,207	12,70,147
<i>contd.</i>								
P—DEPOSITS AND ADVANCES—								
DEPOSITS BEARING INTEREST—								
Deposits of Depreciation Reserve of Government Commercial Concerns.	108	} 614	5,42,487	..	..	..	8,27,228	..
Depreciation Reserve Fund—Irrigation.	108		..	..	—1,00,16,480	..	..	..
Other Deposits	111	625	..	..	..	..	9,26,001	..
Depreciation Reserve Fund—Electricity.	108	614	..	..	1,60,73,875	..	..	..
DEPOSITS NOT BEARING INTEREST—								
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—								
Sinking Funds	103	604 & 605	..	..	21,29,498	..	14,143	..
Other Appropriations	42	316 & 317	..	..	14,05,59,250	..	..	..
Sinking Fund Investment Account.	103	604 & 605	..	..	2,34,26,485	..	49,99,959	..
Fund for Development Schemes	108	616 to 618	..	..	..	..	1,96,89,496	..
Famine Relief Fund	102	602	..	..	6,95,240	..	5,88,265	32,815
General Police Fund	108	} 616 to 618	..	..	..	..	..	..
Securities Adjustment Reserve	108		..	..	..	..	49,36,000	..
Revenue Reserve Fund—Investment Account.	107	612	..	..	7,95,00,781	..	..	..
Depreciation Reserve Fund—Government Presses.	108	}	..	..	2,76,526	13,555	..	22,897
Motor Transport Reserve Fund	108		..	..	30,458	..	..	..
Publication Fund—Assam	108		..	..	..	..	..	..
Fund for Promotion of Education amongst educationally backward classes.	108		..	20,17,956	..	10,44,693	..	..
Pension Equalisation Fund	108		..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		..	15,24,096	58,76,700	..	290	5,99,235
Fund for Development of Hindi and State Languages.	108	616 to 618	..	..	21,669	..	..	..
Depreciation Reserve Fund—Electricity.	108		..	1,46,372	..	..	..	..
Hospital Fund	108		..	..	16,80,950	..	..	..
Zamindari Abolition Fund	108		42,47,862	..	98,24,09,940	..	..	..
Special Development Fund	108		..	..	2,65,33,000	..	..	..
Village Development Fund	108		..	..	..	..	54,047	..
Magh Mela Fund (U.P.)	108		..	..	1,42,544	..	..	..
Industrial Research and Development Fund.	108		..	..	..	..	10,64,798	..
Nazul Fund, Lucknow	108		..	..	— 1,46,822	..	..	..
Bombay State Milk Fund	108		..	..	..	..	..	..
Debt Redemption and Avoidance Fund.	108		..	..	..	..	..	..
			47,90,249	37,18,882	1,26,91,63,156	10,58,248	3,31,00,227	6,54,947
Carried over to page 87			18,01,383	49,82,621	1,29,34,211	65,52,038	48,57,207	12,70,147
			30,79,36,381	45,50,51,591	1,05,36,97,073	83,56,50,408	44,67,85,073	18,92,76,778

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

RECEIPTS	Details of Subsidiary Accounts		Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	TOTAL	
	No. of Acct.	Page							
Brought forward from page 72			Rs. 30,88,54,935	10,92,04,077	63,02,67,364	10,41,02,499	30,31,48,538	8,62,88,77,052	
PART III—PUBLIC ACCOUNT			3,54,32,393	2,94,587	33,36,145	3,94,569	3,52,89,620	20,70,96,572	
P—DEPOSITS AND ADVANCES—									
DEPOSITS BEARING INTEREST—									
Deposits of Depreciation Reserve of Government Commercial Concerns.	108	611	1,13,54,489	..	65,000	..	23,20,641	1,69,56,855	
General Reserve Fund—Transport.	108		1,10,064	..	..	..	..	1,10,064
Depreciation Reserve Fund—Irrigation.	108		..	..	..	..	..	—1,17,75,808
Other Deposits	111	626	..	4,80,628	2,30,767	..	..	47,04,184
Depreciation Reserve Fund—Electricity.	108	614	71,48,549	..	..	..	19,35,237	2,72,21,621
Contingency Reserve Fund—Electricity.	108		..	..	..	..	..	2,31,058
DEPOSITS NOT BEARING INTEREST—									
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—									
Sinking Funds	103	606	81,50,000	49,00,000	..	11,02,425	28,36,653	11,22,31,140	
Other Appropriations	42	317	..	..	15,00,000	15,74,800	..	3,74,33,407
Sinking Fund Investment Account.	103	604	..	..	..	..	65,90,659	2,55,25,534
Fund for Development Schemes	108	618 & 619	..	98,503	20,28,792	..	—3,474	1,42,77,473	
Famine Relief Fund	102	602	3,10,061	..	41,48,840	29,16,289	53,534	2,71,32,449	
General Police Fund	108	618 & 619	..	..	..	..	..	2,04,851
Securities Adjustment Reserve	108		49,36,000
Revenue Reserve Fund	107	612	..	..	..	..	..	10,17,482
Revenue Reserve Fund—Investment Account.	107		4,49,03,656
Depreciation Reserve Fund—Government Process.	108	612	..	72,400	15,000	..	..	11,23,534
Motor Transport Reserve Fund.	108		35,289
Publication Fund (Assam).	108		1,015
Fund for Promotion of Education amongst educationally backward classes.	108	618 & 619	42,06,009
Pension Equalisation Fund	108		4,769
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		20,000	12,84,941	1,91,10,904
Fund for the Development of Hindi and State Languages.	108	612	1,80,000
Depreciation Reserve Fund—Electricity.	108		1,07,400	1,45,45,468
Zamindari Abolition Fund	108		15	88,05,13,939
Sinking Funds for Loans granted to Local Bodies.	103	606	..	..	..	..	..	2,000
Special Development Fund	108	612	3,47,144	..	..	..	..	2,68,80,356
Village Development Fund	108		10,08,000	..	30,38,582
Magh Mela Fund (Uttar Pradesh).	108		1,30,331
Industrial Research and Development Fund.	108	618 & 619	..	..	..	..	32,000	10,00,702
Naxal Fund, Lucknow	108	612	8,14,267
Bombay State Milk Fund	108		89,62,793
Debt Redemption and Avoidance Fund.	108		32,67,830
Carr. ed over to page 88			2,74,50,312	48,19,031	80,08,399	75,49,151	1,37,74,250	1,26,92,34,347	
			3,54,32,393	2,94,587	33,36,145	3,94,569	3,52,89,620	20,70,96,572	
			30,88,54,935	10,92,04,077	63,02,67,364	10,41,02,499	30,31,48,538	8,62,88,77,602	

for the year ended 31st March 1955—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore- Cochin	TOTAL
	No. of Acct.	Page						
Brought forward from Page 73			Rs. 29,44,38,035	Rs. 13,61,56,192	Rs. 62,99,05,704	Rs. 15,33,82,603	Rs. 29,94,48,621	Rs. 8,17,50,40,133
PART III—PUBLIC ACCOUNT —contd.			3,06,84,405	1,54,901	12,72,039	3,21,831	3,07,21,536	13,14,54,850
P—DEPOSITS AND ADVANCES—								
DEPOSITS BEARING INTEREST—								
Deposits of Depreciation Reserve of Government Commercial Concerns.	108	614	7,10,571	..	..	..	12	21,46,379
Depreciation Reserve Fund— Irrigation.	108		..	..	..	..	..	-1,00,16,480
Other Deposits	111	626	..	..	6,075	..	..	-9,23,781
Depreciation Reserve Fund— Electricity.	108	614	15,94,720	..	..	..	6,45,535	1,83,14,130
DEPOSITS NOT BEARING INTEREST—								
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—								
Sinking Funds	103	606	..	..	..	..	54,13,625	2,69,39,028
Other Appropriations	42	317	..	..	..	..	..	14,24,14,150
Sinking Fund Investment Account.	103	606	81,50,000	..	..	11,09,382	35,05,684	6,34,18,550
Fund for Development Schemes	108	618 & 619	..	8,24,672	20,27,864	..	51,26,113	6,55,83,521
Famine Relief Fund	102	602	3,40,051	..	15,74,241	24,99,865	49,903	2,07,60,617
General Police Fund	108	618 & 619	..	..	..	..	..	2,04,851
Securities Adjustment Reserve	108		..	..	..	..	..	49,36,000
Revenue Reserve Fund— Investment Account.	107	612	..	..	..	..	..	7,95,00,781
Depreciation Reserve Fund— Government Presses.	108		..	3,87,245	..	..	..	9,96,073
Motor Transport Reserve Fund.	108		..	..	..	..	..	30,458
Publication Fund—Assam	108		..	..	..	..	..	3,434
Fund for promotion of Edu- cation amongst educationally backward classes.	108		..	3,26,676	..	..	..	33,89,325
Pension Equalisation Fund	108		..	..	..	..	..	27,000
Deposits of Depreciation Reserve of Government Commercial Concerns.	108		..	..	..	..	..	1,03,40,354
Fund for Development of Hindi and State Languages.	108	618 & 619	..	..	..	..	..	62,660
Depreciation Reserve Fund— Electricity	108		..	..	..	..	..	93,28,649
Hospital Fund	108		..	..	..	..	..	16,80,950
Zamindari Abolition Fund	108		..	..	..	..	..	98,78,57,772
Special Development Fund	108		55,79,016	..	..	..	..	3,21,12,016
Village Development Fund	108		..	..	..	10,51,746	..	12,17,793
Magh Mela Fund (U.P.)	108		..	..	..	..	..	1,42,544
Industrial Research and Development Fund.	108		..	..	..	..	..	10,64,793
Nazul Fund, Lucknow	108		..	..	..	..	..	-1,46,822
Bombay State Milk Fund	108		..	..	..	..	..	80,11,241
Debt Redemption and Avoid- ance Fund.	108		..	..	..	..	..	21,21,812
Carried over to page 89			1,63,74,358	15,38,593	36,08,180	46,60,993	1,47,40,872	1,47,15,17,817
			3,06,84,405	1,54,901	12,72,039	3,21,831	3,07,21,536	13,14,54,850
			29,44,38,035	13,61,56,192	62,99,05,704	15,33,82,603	29,94,48,621	8,17,50,49,133

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

RECEIPTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Acct.	Page						
			Rs. 2,10,44,931	Rs. 3,32,98,236	Rs. 1,17,96,844	Rs. 5,45,67,469	Rs. 3,36,93,661	Rs. 5,00,16,699
Brought forward from page 74			..	..	..	..	..	..
PART III—PUBLIC ACCOUNT — <i>contd.</i>			..	..	..	..	..	..
P—DEPOSITS AND ADVANCES—<i>contd.</i>			..	..	..	..	..	..
Depreciation Reserve Fund— Water Works.	108		..	..	..	..	..	..
Reserve Fund for Protection of Sugar Industry.	108		..	..	..	..	..	..
Orissa Loan Stipend Fund	108		..	..	..	..	..	..
Sugarcane Compensation Fund	108		..	..	..	..	..	..
General Reserve Fund for Cooch Behar.	108		..	..	..	..	..	..
Nizam sagar Development Fund	108		..	..	..	..	..	..
Rudrapur Township Development Fund.	108		..	..	..	..	..	..
Fund for the Deve'opment of Rural Water Supply (Madras)	108		..	..	..	..	..	..
Sugarcane Cess Fund	108		..	..	..	..	..	..
Sugar Research and Labour Hou- sing Fund.	108		..	..	..	..	..	..
Special Reserve Fund—Electricity	108		..	..	..	..	..	..
Other Funds of Madhya Bharat Government.	108	615	..	..	..	..	..	..
Cultivators Benefit Fund	108		..	..	..	..	..	..
State Road Funds	108		..	..	..	..	..	..
Insurance Fund	108		..	..	..	..	..	..
Cooperative Marketing and Agri- cultural Development Fund.	108		..	..	..	..	..	..
Cultivators Amelioration Fund, Bhavnagar.	108		..	..	..	..	..	..
Dang's District Reserve Fund	108		..	..	..	..	..	..
Ports Reserve Fund	108		..	..	..	..	..	..
Fund for the Village Reconstruc- tion and Harijan Uplift.	108		..	..	..	..	..	..
Transfers from Famine Relief Fund	102	602	..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	..
Fishermen's Relief Fund	108	615	..	..	..	..	..	..
Fire and Flood Emergency Fund	108		..	..	..	..	..	..
Public Health and Medical Relief Fund, Bhavnagar.	108		..	..	..	..	..	..
Deposits of Local Funds	169	620	..	..	..	..	..	..
Civil Deposits	111		..	..	..	..	..	..
Other Deposits	111	623	..	..	..	..	..	..
Other Accounts	111		..	..	..	..	..	..
Advances			..	..	..	..	..	..
Suspense			..	..	..	..	..	..
Miscellaneous			..	..	..	..	..	..
Total			..	..	..	..	..	..
R—REMITTANCES—			..	..	..	..	..	..
Adjusting Account between Cen- tral and State Governments.			..	..	..	..	..	..
Adjusting Account with Railways			..	..	..	..	..	..
Inter-State Suspense Account			..	..	..	..	..	..
Other Local Remittances			..	..	..	..	..	..
Total			..	..	..	..	..	..
Total Public Account			..	..	..	..	..	..
TOTAL PARTS I, II and III			2,10,44,931	3,32,98,236	1,17,96,844	5,45,67,469	3,36,93,661	5,00,16,699
Opening Balance, 1st April 1954	111 & 115	623	16,96,776	10,36,640	(a) 85,44,729	76,61,400	(a) 10,32,657	50,10,857
GRAND TOTAL			2,27,41,707	3,43,34,876	2,03,41,573	6,22,28,869	3,47,26,318	5,50,27,556

(a) Differs from previous year's closing balance by Re. 1/- due to rounding.

for the year ended 31st March 1955—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			1,92,73,323	3,37,94,771	1,24,26,777	5,27,98,191	3,18,36,283	5,56,81,079
Brought forward from page 75			..	..	..	..	..	..
PART III—PUBLIC ACCOUNT—			..	..	..	..	..	..
<i>— contd.</i>			..	..	..	..	..	..
P—DEPOSITS AND ADVANCES—<i>contd.</i>			..	..	..	..	..	..
Depreciation Reserve Fund— Water Works.	108	} 615	..	..	..	..	..	..
Reserve Fund for Protection of Sugar Industry.	108		..	..	..	..	..	..
Orissa Loan Stipend Fund	108		..	..	..	..	..	..
General Reserve Fund—Cooch- Behar.	108		..	..	..	..	..	..
Nizam sagar Development Fund	108		..	..	..	..	..	..
Rudrapur Township Develop- ment Fund.	108		..	..	..	..	..	..
Ports Reserve Fund	108		..	..	..	..	..	..
Sugarcane Cess Fund	108		..	..	..	..	..	..
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	..
Special Reserve Fund—Electricity	108		..	..	..	..	..	..
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	..
Cultivators' Amelioration Fund, Bhavnagar.	108		..	..	..	..	..	..
Insurance Fund	108		..	..	..	..	..	..
Cultivator's Benefit Fund	108		..	..	..	..	..	..
State Road Funds	108		..	..	..	..	..	..
Cooperative Marketing and Agri- cultural Development Fund.	108		..	..	..	..	..	..
Dang's District Reserve Fund	108		..	..	..	..	..	..
Fund for the Village Reconstruc- tion and Harijan Uplift.	108		..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	..
Fishermen's Relief Fund	108		..	..	..	..	..	..
Fire and Flood Emergency Fund	108	..	..	..	..	..	..
Public Health and Medical Relief Fund, Bhavnagar.	108	..	..	..	..	..	..
Deposits of Local Funds	109	620	..	..	..	..	..
Civil Deposits	111	} 623	..	..	..	..	..
Other Deposits	111		..	..	..	..	..
Other Accounts	111		..	..	..	..	..
Advances			..	..	..	..	..
Suspense			..	..	..	..	..
Miscellaneous			..	..	..	..	..
Total			..	..	..	..	..
S—REMITTANCES—			..	..	..	..	..
Adjusting Account between Cent- ral and State Governments.			..	..	..	..	..
Adjusting Account with Railways			..	..	..	..	..
Inter-State Suspense Account			..	..	..	..	..
Other Local Remittances			..	..	..	..	..
Total			..	..	..	..	..
Total Public Account			..	..	..	..	..
TOTAL PARTS I, II and III			1,92,73,323	3,37,94,771	1,24,26,777	5,27,98,191	3,18,36,283	5,56,81,079
Closing Balance, 31st March 55	111 & 115	623	34,68,384	5,40,105	79,14,796	94,30,678	28,90,035	—6,53,523
GRAND TOTAL			2,27,41,707	3,43,34,876	2,03,41,573	6,22,28,869	3,47,26,318	5,50,27,556

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

RECEIPTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 76			39,53,27,529	23,79,15,420	56,02,92,858	1,02,14,67,576	38,76,46,820	68,40,33,693
			62,47,069	41,80,186	55,44,519	4,47,91,542	61,31,209	1,33,90,236
PART III—PUBLIC ACCOUNT			35,24,383	46,46,869	70,46,088	6,97,63,108	96,65,591	2,01,96,712
<i>—contd.</i>								
P—DEPOSITS AND ADVANCES—contd.								
Depreciation Reserve Fund—Water Works.	108		..	..	..	..	..	..
Reserve Fund for Protection of Sugar Industry.	108		..	..	..	..	..	..
Orissa Loan Stipend Fund . . .	108		..	..	..	..	..	..
Sugar Cane Compensation Fund .	108		..	..	..	..	..	..
General Reserve Fund for Cooch-Bohar.	108		..	..	..	..	..	..
Nizam sagar Development Fund	108		..	..	..	..	..	..
Rudrapur Township Development Fund.	108		..	..	..	..	..	..
Fund for the Development of Rural Water Supply (Madras)	108		..	..	..	..	..	(a) 98,930
Sugarcane Cess Fund	108		3,99,369	..	..	67,70,680	..	3,21,900
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	..
Special Reserve Fund—Electricity	108		4,93,800	..	..	..	..	26,51,046
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	..
Cultivators Benefit Fund	108	615 & 616	..	..	..	..	..	..
State Road Funds	108		..	..	..	2,92,69,950	..	..
Insurance Fund	108		1,620	..	..	11,49,804	..	1,567
Co-operative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	..
Cultivators Amelioration Funds, Bhavnagar.	108		..	..	..	..	..	..
Dang's District Reserve Fund . .	108		..	..	..	30,70,699	..	..
Ports Reserve Fund	108		..	..	..	..	..	..
Fund for the Village Reconstruction and Harijan Uplift.	108		10,00,115	..	..	..	..	(a) 17,511
Transfers from Families Relief Fund	102	602	..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	11,10,459
Fishermen's Relief Fund	108	615 & 616	..	..	..	3,903	..	..
Fire and Flood Emergency Fund	108		..	..	..	..	50,000	..
Public Health and Medical Relief Fund, Bhavnagar.	108		..	..	..	..	..	..
Deposits of Local Funds	100	620	8,82,05,249	3,34,91,611	8,67,17,876	35,91,92,457	4,87,05,699	14,18,26,247
Civil Deposits	111		7,44,11,616	4,74,06,948	4,60,82,491	16,37,84,129	3,31,45,704	14,13,44,659
Other Deposits	111	624	..	..	..	..	..	..
Other Accounts	111		31,98,836	84,39,673	28,39,864	1,62,60,104	19,72,072	1,89,09,190
Advances			40,52,274	50,10,435	90,31,372	2,97,24,573	1,37,29,435	62,88,386
Suspense			70,707	2,25,610	7,01,349	97,01,924	88,97,759	9,40,444
Miscellaneous			42,206	171	..	1,40,11,243	47,84,872	..
Total			17,54,00,177	9,92,21,319	15,24,19,040	70,27,03,983	12,09,51,132	33,37,07,051
S—REMITTANCES—								
Adjusting Account between Central and State Governments.			..	..	1,16,94,831	..	..	..
Adjusting Account with Railways			165	..	11,24,605	..	..	..
Inter-State Suspense Account . .			..	..	..	..	3,221	..
Other Local Remittances			93,95,389	18,11,787	17,16,382	55,81,328	7,98,262	34,75,618
Total			93,95,554	18,11,787	1,45,35,818	55,81,328	8,01,483	34,75,618
Total Public Account			19,10,42,800	10,52,13,292	17,24,99,377	75,30,76,833	12,78,83,824	35,05,72,905
TOTAL PARTS I, II, and III . .			58,63,70,329	34,51,28,712	73,27,92,235	1,77,44,84,729	51,55,30,644	1,03,46,06,598
Opening Balance, 1st April 1954 .	115	636	8,00,34,580	3,02,43,033	6,51,44,366	5,65,08,842	(b) 70,57,491	7,14,44,945
GRAND TOTAL			66,64,04,609	37,33,71,745	79,79,36,601	1,83,60,93,571	52,25,88,135	1,10,60,51,543

(a) Represents misclassification which is being rectified in subsequent Year's Accounts.

(b) Represents transfers from previous year's closing balance by Re. 1/- due to rectification of a discrepancy in the closing balance of a treasury in the account for December, 1953.

for the year ended 31st March 1955—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 77			48,03,13,377	22,01,77,837	56,45,59,075	85,87,48,233	34,20,08,048	70,16,94,680
			34,89,249	23,03,221	37,76,653	1,39,18,630	34,71,456	89,43,322
PART III—PUBLIC ACCOUNT —contd.			6,20,675	8,32,300	2,31,851	6,63,36,794	3,80,79,406	1,20,07,986
P—DEPOSITS AND ADVANCES—contd.								
Depreciation Reserve Fund— Water Works.	108		..	..	..	..	..	..
Reserve Fund for Protection of of Sugar Industry.	108		..	..	..	..	..	..
Orissa Loan Stipend Fund	108		..	..	..	..	..	..
General Reserve Fund—Cooch Behar.	108		..	..	..	..	..	..
Nizam sagar Development Fund	108		..	..	..	..	..	..
Rudrapur Township Develop- ment Fund.	108		..	..	..	..	..	..
Ports Reserve Fund	108		..	..	..	..	..	..
Sugarcane Cess Fund	108		1,05,750	..	..	55,52,404	..	1,85,429
Sugar Research and Labour Hous- ing Fund.	108		..	..	..	..	..	..
Special Reserve Fund—Electri- city.	108	615 & 616	99,927	..	..	..	..	24,76,665
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	..
Cultivators Amelioration Fund, Bhavnagar.	108		..	..	..	..	..	..
Insurance Fund	108		..	..	..	3,99,421	..	..
Cultivators Benefit Fund	108		..	..	..	..	..	..
State Road Funds	108		..	..	..	4,00,90,157	..	..
Cooperative Marketing and Agri- cultural Development Fund.	108		..	..	..	..	..	..
Dang's District Reserve Fund	108		..	..	..	2,75,001	..	..
Fund for the Village Reconstruc- tion and Harijan Uplift.	108		48,968	..	..	..	..	(a) 94
Hindu Religious and Charitable Endowment Fund.	108		3,57,346	..	..	..	..	8,92,353
Fishermen's Relief Fund	108		..	..	..	1,250	..	..
Fire and Flood Emergency Fund	108		..	..	..	..	39,726	..
Public Health and Medical Relief Fund, Bhavnagar.	108		..	..	..	..	..	..
Deposits of Local Funds	109	620	8,43,63,324	2,88,51,136	7,55,05,965	33,71,69,033	4,76,43,938	13,76,47,824
Civil Deposits	111		7,48,27,576	4,61,66,724	3,50,22,992	17,21,25,931	3,58,38,318	15,81,08,202
Other Deposits	111	624	..	..	..	..	..	..
Other Accounts	111		36,39,961	83,81,821	31,57,089	71,67,110	22,29,712	94,85,938
Advances			46,53,933	50,27,243	88,67,501	2,30,20,177	1,37,20,051	77,45,638
Suspense			25,64,689	84,76,635	1,12,66,818	19,68,04,506	6,26,621	13,75,769
Miscellaneous			..	..	..	..	..	17,01,109
Total			17,12,82,089	9,77,35,859	13,40,52,216	84,89,41,784	13,81,77,772	33,16,27,007
S—REMITTANCES—								
Adjusting Account between Cent- ral and State Governments.			23,31,549	19,30,816	..	44,70,015	85,430	5,21,943
Adjusting Account with Railways			..	6,03,015	..	1,09,100	814	1,46,696
Inter-State Suspense Account			4,01,648	578	11,79,556	45,270	..	34
Other Local Remittances			..	..	..	..	..	..
Total			27,33,197	25,34,409	11,79,556	46,24,385	86,244	6,68,673
Total Public Account			17,75,04,535	10,25,73,489	13,90,08,425	86,74,84,799	14,17,35,472	34,12,39,680
TOTAL PARTS I, II and III			65,78,17,912	32,27,51,326	70,35,67,500	1,72,62,33,032	48,37,43,520	1,04,29,33,682
Closing Balance, 31st March 1955	111 & 115	636	85,86,697	5,06,20,419	9,43,69,101	10,47,60,539	3,88,44,615	6,31,17,861
GRAND TOTAL			66,64,04,609	37,33,71,745	79,79,36,601	1,83,09,93,571	52,25,88,135	1,10,60,51,543

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

RECEIPTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Acct.	Page						
			Rs. 31,83,98,675	Rs. 53,25,10,759	Rs. 1,20,54,74,045	Rs. 86,80,15,767	Rs. 43,71,70,238	Rs. 23,01,78,128
Brought forward from page 78			38,77,811	74,50,982	1,98,73,396	1,20,62,664	27,74,372	60,25,272
PART III—PUBLIC ACCOUNT —contd.			1,14,17,599	1,68,34,140	99,50,95,533	88,55,296	5,37,40,417	68,48,176
P—DEPOSITS AND ADVANCES—contd.								
Depreciation Reserve Fund—Water Works.	108		..	..	..	..	..	1,44,838
Reserve Fund for Protection of Sugar Industry.	108		..	..	..	—894	..	..
Orissa Loan Stipend Fund	108		3,67,841	..	..	..	..	..
Sugarcane Compensation Fund	108		..	..	82,656	..	..	..
General Reserve Fund for Cooch Behar.	108		..	..	..	7,04,689	..	..
Nizam sagar Development Fund	108		..	..	..	..	8,57,100	..
Rudrapur Township Development Fund.	108		..	..	96,287	..	..	..
Fund for the Development of Rural water supply (Madras).	108		..	..	..	..	..	..
Sugarcane Cess Fund	108	616 to 618	..	..	..	..	..	..
Suzar Research and Labour Housing Fund.	108		..	..	44,800	..	..	..
Special Reserve Fund—Electricity	108		..	..	..	..	..	..
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	1,91,89,675
Cultivators Benefit Fund	108		..	..	..	..	..	..
State Road Funds	108		14,65,000	..	1,12,64,500	..	14,80,915	..
Insurance Fund	108		..	..	..	..	..	..
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	3,30,046	..
Cultivators Amelioration Fund—Bhavnagar.	108		..	..	..	..	..	..
Dang's District Reserve Fund	108		..	..	..	..	..	..
Ports Reserve Fund	108		..	..	..	..	..	..
Fund for the Village Reconstruction and Harijan Uplift.	108		..	..	..	..	..	..
Transfers from Famine Relief Fund.	108	602	..	..	..	..	2,37,163	..
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	..
Fishermen's Relief Fund	108	616 to 618	..	..	..	..	..	..
Fire and Flood Emergency Fund	108		..	..	..	..	..	..
Public Health and Medical Relief Fund, Bhavnagar.	108		..	..	..	..	..	..
Deposits of Local Funds	109	621	1,76,79,243	2,86,46,072	10,13,91,936	6,02,76,312	2,26,73,068	24,85,417
Civil Deposits	111		2,77,65,884	7,96,88,623	14,70,63,591	14,52,32,474	1,16,96,397	3,61,37,142
Other Deposits	111	624 & 625	..	..	..	..	13	..
Other Accounts	111		13,27,139	39,06,689	54,86,175	1,04,87,114	25,91,543	15,04,475
Advances	..		69,99,019	37,21,473	1,96,788	1,07,89,914	32,09,499	1,628
Suspense	..		4,42,001	1,19,51,089	52,97,079	2,36,71,134	73,71,429	1,10,420
Miscellaneous	..		..	..	13,16,600	..	14,143	..
Total			6,74,63,726	14,47,48,086	1,26,73,35,945	26,00,16,039	10,42,01,733	6,64,21,771
S—REMITTANCES—								
Adjusting Account between Central and State Governments.			19,55,208	..	4,80,708	..	..	21,95,832
Adjusting Account with Railways.			—	..	1,25,051	24	30,279	44
In. er. State Suspense Account			..	1,00,281	2,90,573	74,631	..	15
Other Local Remittances			12,84,340	..	89,99,992	12,10,293	17,85,956	22,11,387
Total			32,39,548	1,00,281	98,96,324	12,84,948	18,16,235	44,07,278
Total Public Account			7,45,81,085	15,22,99,349	1,29,71,05,665	27,33,63,651	10,87,92,340	7,62,54,321
TOTAL PARTS I, II and III			39,28,89,760	68,48,10,108	2,50,25,79,710	1,44,13,79,418	54,62,62,578	30,73,32,449
Opening Balance, 1st April 1954	115	636	1,89,70,502	1,23,06,171	15,66,20,371	3,64,41,649	6,79,10,830	3,40,55,338
GRAND TOTAL			41,18,60,262	69,71,16,279	2,65,92,00,081	1,17,78,21,067	61,41,73,408	34,13,87,837

for the year ended 31st March 1955—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 79			30,79,36,381	45,50,51,591	1,05,36,97,073	83,56,50,408	44,67,85,073	18,92,76,778
			18,01,383	49,82,621	1,29,34,211	65,52,038	48,57,207	12,70,147
PART III—PUBLIC ACCOUNT —contd.			47,90,349	37,18,882	1,28,91,63,156	10,58,248	3,31,00,227	6,54,947
P—DEPOSITS AND ADVANCES— —contd.								
Depreciation Reserve Fund— Water Works.	108		..	..	..	..	..	..
Reserve Fund for Protection of of Sugar Industry.	108		..	..	..	894	..	..
Orissa Loan Stipend Fund . . .	108		1,93,159	..	..	..	..	..
General Reserve Fund—Cooch- Behar.	108		..	..	..	3,98,701	..	..
Nizam sagar Development Fund	108		..	..	..	..	6,16,735	..
Rudrapur Township Deve- lopment Fund.	108		..	..	1,12,317	..	..	..
Ports Reserve Fund	108		..	..	..	..	..	..
Sugarcane Cess Fund	108		..	..	..	..	..	..
Sugar Research and Labour Housing Fund.	108		..	..	35,53,888	..	..	..
Special Reserve Fund-Electricity	108		..	..	..	..	..	..
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	41,63,981
Cultivators Amelioration Fund, Bhavnagar.	108	616 to	..	..	..	..	..	..
Insurance Fund	108	618	..	..	..	..	..	..
Cultivators Benefit Fund	108		..	..	..	..	..	..
State Road Funds	108		..	..	80,18,841	..	10,19,487	..
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	74,932	..
Dang's District Reserve Fund . .	108		..	..	..	..	..	..
Fund for the Village Reconstruc- tion and Harijan Uplift.	108		..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	..
Fishermen's Relief Fund	108		..	..	..	..	..	..
Fire and Flood Emergency Fund.	108		..	..	..	..	..	..
Public Health and Medical Relief Fund, Bhavnagar.	108		..	..	..	..	..	..
Deposits of Local Funds	109	621	1,76,97,787	2,75,85,248	9,98,35,044	5,96,91,668	2,23,17,136	23,04,467
Civil Deposits	111	624 & 625	2,49,86,187	9,28,38,773	15,70,99,984	14,72,15,881	4,22,77,978	4,00,59,424
Other Deposits	111		..	..	..	..	..	..
Other Accounts	111		55,20,830	33,47,750	52,20,219	88,95,752	20,30,455	22,72,729
Advances . . . . .	..		58,82,222	56,61,113	1,74,413	1,36,80,766	8,42,653	3,34,09,321
Suspense . . . . .	..		1,45,46,738	46,54,364	2,43,423	2,876	20,06,146	2,85,93,144
Miscellaneous . . . . .	..		..	31,788	..	..	..	7,445
Total . . . . .	..		7,36,17,272	13,78,37,918	1,54,34,21,285	23,09,44,786	10,42,85,729	11,14,65,403
S—REMITTANCES—								
Adjusting Account between Cen- tral and State Governments.			..	26,39,685	..	1,40,89,732	5,27,420	..
Adjusting Account with Rail- ways.			802	3,12,717	..	..	..	..
Inter-State Suspense Account . .			12,784	..	..	..	4,891	..
Other Local Remittances . . . . .			..	55,36,127	..	..	..	..
Total			13,586	84,88,529	..	1,40,89,732	5,32,301	..
Total Public Account			7,54,32,241	15,13,09,068	1,55,63,55,496	25,15,86,556	10,96,75,237	11,27,35,550
TOTAL PARTS I, II and III			38,33,68,622	60,63,60,659	2,61,00,52,569	1,08,72,36,964	55,64,60,310	30,20,12,328
Closing Balance, 31st March 1955	111 & 115	636	2,84,91,640	9,07,55,620	4,91,47,512	9,05,84,103	5,77,13,098	3,93,75,509
GRAND TOTAL . . . . .	..		41,18,60,262	69,71,16,279	2,65,92,00,081	1,17,78,21,067	61,41,73,408	34,13,87,837

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

RECEIPTS	Details of Subsidiary Accounts		Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore- Cochin	Total
	No. of Acct.	Page						
			Rs. 30,88,54,935	Rs. 10,92,04,077	Rs. 63,02,67,364	Rs. 19,41,02,490	Rs. 30,31,48,538	Rs. 8,62,88,77,052
Brought forward from page 80			3,54,32,393	2,94,587	33,36,145	3,94,569	3,52,89,620	20,70,96,572
			2,74,50,312	48,19,021	80,08,399	75,46,451	1,37,74,250	1,26,92,34,347
PART—III—PUBLIC ACCOUNT— concl'd.								
P—DEPOSITS AND ADVANCES—concl'd.								
Depreciation Reserve Fund—Water Works.	108		..	..	..	—3,05,000	..	—1,60,162
Reserve Fund for Protection of Sugar Industry.	108		..	..	..	..	..	—894
Orissa Loan Stipend Fund	108		..	..	..	..	..	3,67,841
Sugarcane Compensation Fund	108		..	..	..	..	..	82,656
General Reserve Fund for Cooh-Bihar.	108		..	..	..	..	..	7,04,689
Nizam sagar Development Fund	108		..	..	..	..	..	8,57,100
Rudrapur Township Development Fund.	108		..	..	..	..	..	96,287
Fund for the Development of Rural Water Supply (Madras).	108		..	..	..	..	..	98,930
Sugarcane Cess Fund	108		..	..	..	..	..	74,91,958
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	44,800
Special Reserve Fund—Electricity	108	618 & 619	..	..	..	..	..	31,44,846
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	1,91,89,675
Cultivators Benefit Fund	108		..	..	..	336	..	336
State Road Fund	108		..	..	..	..	8,28,814	4,43,09,179
Insurance Fund	108		..	..	..	..	63,581	12,16,572
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	3,30,046
Cultivators Amelioration Fund, Bhavnagar.	108		..	..	..	35,59,600	..	35,59,600
Dang's District Reserve Fund	108		..	..	..	..	..	30,70,099
Ports Reserve Fund	108		..	..	..	21,49,792	..	21,49,792
Fund for the Village Reconstruction and Harijan Uplift.	108		..	..	..	..	..	10,17,626
Transfers from Famine Relief Fund	102	602	..	..	..	..	..	2,37,103
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	11,10,459
Fishermen's Relief Fund	108	618 & 619	..	..	..	..	..	3,903
Fire and Flood Emergency Fund	108		..	..	..	..	..	50,000
Public Health and Medical Relief Fund, Bhavnagar.	108		..	..	..	14,17,000	..	14,17,000
Deposits of Local Funds	109	621 & 622	3,67,74,037	13,13,153	32,88,152	1,05,89,319	70,61,077	1,05,03,16,925
Civil Deposits	111	625 & 626	4,35,64,344	3,88,89,228	2,77,20,625	6,67,51,214	3,74,66,822	1,16,81,51,891
Other Deposits	111		57,237	..	5,44,347	..	..	6,01,597
Other Accounts	111		30,84,433	25,96,329	1,36,39,219	16,05,306	50,30,584	10,28,78,747
Advances	..		9,80,568	82,77,664	12,97,104	4,26,093	10,76,088	10,48,12,313
Suspense	..		8,34,667	1,49,91,079	2,44,994	46,58,054	29,26,211	9,30,35,950
Miscellaneous	..		..	..	..	..	54,00,432	2,55,69,667
Total			11,27,45,598	7,08,86,474	5,47,42,840	9,83,98,165	7,36,27,859	3,90,49,90,938
8—REMITTANCES—								
Adjusting Account between Central and State Governments.			..	..	..	9,05,560	8,43,315	1,80,75,454
Adjusting Account with Railways			3,811	..	..	..	..	12,83,979
Inter-State Suspense Account			..	..	..	..	2,025	4,70,746
Other Local Remittances			..	..	1,17,13,880	11,67,768	32,90,412	5,44,42,794
Total			3,811	..	1,17,13,880	20,73,328	41,35,752	7,42,72,973
Total Public Account			14,81,81,802	7,11,81,061	6,97,92,865	10,08,66,062	11,30,53,231	4,18,63,60,483
TOTAL PARTS I, II and III			45,70,36,737	18,03,85,138	70,00,60,229	29,49,68,552	41,62,01,769	12,81,52,37,585
Opening Balance, 1st April 1954	115	636	5,58,67,090	3,26,47,452	3,52,896	1,01,49,431	2,18,26,425	78,25,64,161
GRAND TOTAL			51,29,03,767	21,30,32,590	70,04,13,125	30,51,17,983	43,80,28,194	13,59,78,01,696

GOVERNMENTS for the year ended 31st March 1955—concl'd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page						
			Rs. 29,44,38,035	Rs. 13,61,56,192	Rs. 62,99,05,704	Rs. 15,33,82,603	Rs. 29,94,48,621	Rs. 8,17,50,40,133
Brought forward from page 81			3,06,84,405	1,54,901	12,72,039	3,21,831	3,07,21,536	13,14,54,850
PART III—PUBLIC ACCOUNT —concl'd.			1,63,74,358	15,38,593	36,08,180	46,60,993	1,47,40,872	1,47,15,17,817
P—DEPOSITS AND ADVANCES—concl'd.								
Depreciation Reserve Fund—Water Works.	108		..	..	..	— 3,05,000	..	— 3,05,000
Reserve Fund for Protection of Sugar Industry.	108		..	..	..	..	..	894
Orissa Loan Stipend Fund	108		..	..	..	..	..	1,93,159
General Reserve Fund—Cooch-Bihar.	108		..	..	..	..	..	3,98,701
Nizam sagar Development Fund	108		..	..	..	..	..	6,16,735
Rudrapur Township Development Fund.	108		..	..	..	..	..	1,12,317
Ports Reserve Fund	108		..	..	..	31,02,508	..	31,02,508
Sugarcane Cess Fund	108		..	..	..	..	..	58,43,583
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	35,53,888
Special Reserve Fund—Electricity	108		..	..	..	..	..	25,76,592
Other Funds of Madhya Bharat Government.	108		..	..	..	..	..	41,63,931
Cultivators Amelioration Fund, Bhavnagar.	108	618 & 619	..	..	..	38,77,469	..	38,77,469
Insurance Fund	108		..	..	..	..	13,581	4,13,002
Cultivators Benefit Fund	108		..	..	..	1,03,938	..	1,03,938
State Road Funds	108		..	..	..	..	22,523	4,91,50,988
Cooperative Marketing and Agricultural Development Fund.	108		..	..	..	..	..	74,932
Dang's District Reserve Fund	108		..	..	..	..	..	2,75,001
Fund for the Village Reconstruction and Harijan Uplift.	108		..	..	..	..	..	49,002
Hindu Religious and Charitable Endowment Fund.	108		..	..	..	..	..	12,49,699
Fishermen's Relief Fund	108		..	..	..	..	..	1,250
Fire and Flood Emergency Fund	108		..	..	..	..	..	39,726
Public Health and Medical Relief Fund, Bhavnagar.	108		..	..	..	14,61,976	..	14,61,976
Deposits of Local Funds	109	621 & 622	3,79,70,392	12,41,939	37,12,036	1,02,10,654	58,25,673	99,95,73,259
Civil Deposits	111		4,35,91,501	4,06,57,066	3,45,14,794	7,06,25,814	3,38,53,723	1,24,98,10,868
Other Deposits	111	625 & 626	1,688	..	7,16,342	..	..	7,18,030
Other Accounts	111		28,10,154	25,68,230	1,47,48,225	15,94,588	8,91,432	8,39,61,995
Advances	..		1,54,194	..	60,72,490	3,170	..	12,89,14,885
Suspense	..		1,78,68,545	18,91,644	22,53,862	1,33,16,519	14,78,234	30,79,70,533
Miscellaneous	..		74,720	..	1,245	..	..	18,16,307
Total	..		11,88,45,552	4,78,97,472	6,56,27,174	10,86,52,629	5,68,26,038	4,32,12,37,985
S—REMITTANCES—								
Adjusting Account between Central and State Governments.			..	..	..	..	..	2,65,96,590
Adjusting Account with Railways			..	..	..	15,251	780	11,89,175
Inter-State Suspense Account			3,35,361	..	..	11,332	..	19,91,444
Other Local Remittances			60,84,994	74,00,269	..	..	..	1,90,21,390
Total			64,20,355	74,00,269	..	26,583	780	4,87,98,599
Total Public Account			15,59,50,312	5,54,52,642	6,68,99,213	10,90,01,043	8,75,48,354	4,50,14,91,434
TOTAL PARTS I, II and III			45,03,88,347	19,16,08,834	69,68,04,917	26,23,83,646	38,69,96,975	12,67,65,31,567
Closing Balance, 31st March 1955	111 & 115	636	6,25,15,420	2,14,23,756	36,08,208	4,27,34,337	5,10,31,219	92,12,70,129
GRAND TOTAL			51,29,03,767	21,30,32,590	70,04,13,125	30,51,17,983	43,80,28,194	13,59,7,01,696

PART I
CONSOLIDATED FUND

(Pages 92 to 573)

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

Revenue Rs. 7,63,60,21,753

Expenditure

 Within the Revenue Account Rs. 84,18,28,618
 (a) 10,878
 Outside the Revenue Account Rs.—1,70,67,937

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.	94	..	..
"	8-A	Detailed Statement of Assignments, etc.	96	..	..
Customs	9	Receipts	105	1,84,86,41,288	..
"	9-A	Expenditure	107	..	2,67,31,371
Union Excise Duties	10	Receipts	124	1,23,33,25,404	..
" "	10-A	Expenditure	126	..	18,78,40,496
Corporation Tax	11	Receipts	131	36,44,75,781	..
" "	11-A	Expenditure	132	..	78,40,802
Taxes on Income other than Corporation Tax and Estate Duty.	12	Receipts	142	127,93,43,955	..
" " "	12-A	Expenditure	144	..	2,84,50,109
Estate Duty	13	Receipts	147	83,02,468	..
"	13-A	Expenditure	148	..	2,28,132
Opium	14	Receipts	150	2,42,07,923	..
"	14-A	Expenditure	151	..	1,83,73,893
Land Revenue	15	Receipts	154	72,86,81,212	..
" "	15-A	Expenditure	156	..	23,67,61,539 } (a) 7,878 }
State Excise Duties	16	Receipts	159	44,66,64,681	..
" " "	16-A	Expenditure	161	..	5,76,17,792 } (a) 3,000 }
Stamps	17	Receipts	167	25,26,15,746	..
"	17-A	Expenditure	169	..	2,02,06,057
Forest	18	Receipts	172	25,64,51,494	..
"	18-A	Expenditure	174	..	12,44,62,050
Registration	19	Receipts	176	3,77,28,179	..
"	19-A	Expenditure	177	..	1,57,59,501
Motor Vehicles Acts	20	Receipts	179	14,24,61,649	..
" " "	20-A	Expenditure	181	..	5,53,25,167
Other Taxes and Duties	21	Receipts	188	1,01,31,21,993	..
" " "	21-A	Expenditure	190	..	6,22,31,709
		Total		7,63,60,21,753	84,18,28,618 } (a) 10,878 }
		Total—Expenditure within the Revenue Account . . . . .	..	..	84,18,28,618 } (a) 10,878 }
		Capital Expenditure outside the Revenue Account—			
Payment of compensation to land-holders etc. on the abolition of Zamindari system.	15-B	Expenditure	157	..	—1,96,07,311
Capital Outlay on Security Printing Press.	17-B	Expenditure	170	..	2,98,685
Capital Outlay on Forest	18-B	Expenditure	175	..	22,40,689
		Total Expenditure outside the Revenue Account.		..	—1,70,67,937

(a) Represents expenditure met out of Contingency Fund.

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

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

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 Landholders, 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 India under the principal sources of ordinary revenue and exhibits the incidence upon each area of 1,000 square miles and each 1,000 of population.

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

3. The Customs and Union Excise figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each State does not represent the collections from the people of that State only. Customs Revenue is collected mainly in seaport towns, while Union Excise Duties are collected in the States where the excisable articles are manufactured, but the taxes so levied are met by the consuming public in the whole of India.

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

No. 8—STATEMENT of PRINCIPAL SOURCES of ORDINARY

	Customs	Union Excise Duties	Corporation Tax	Taxes on Income other than Corporation Tax and Estate Duty	Estate Duty	Land Revenue	State Excise Duties	Stamps	Forest	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
India General (a)	—83,048	—1,18,25,415	5,26,381	1,40,412	1,29,243	37,040	72,34,863	1
Ajmer	1,47,844	7,38,172	..	4,22,662	28,99,983	4,26,418	2,09,291	2
Bhopal	1,48,065	14,47,752	..	51,64,260	16,57,765	2,97,785	20,84,892	3
Coorg	3,192	21,25,279	1,000	4,80,694	11,85,308	2,38,802	33,32,027	4
Delhi	61,15,803	3,57,42,647	..	5,11,620	1,14,24,130	66,97,140	1,832	5
Himachal Pradesh	386	1,27,040	..	20,77,174	15,87,010	3,83,589	79,17,812	6
Vindhya Pradesh	10,68,902	..	91,34,002	29,98,286	7,68,929	84,13,320	7
Andhra	17,39,639	1,36,50,137	61,731	4,70,26,294	7,07,679	1,54,13,021	38,67,403	8
Assam (b)	80,41,287	3,21,50,711	500	2,05,84,339	1,68,83,534	33,99,740	76,70,747	9
Bihar	22,15,405	2,54,89,116	287	3,60,88,790	4,59,22,387	2,26,72,542	76,32,544	10
Bombay (c)	8,44,37,079	43,95,34,346	49,16,601	7,10,25,940	88,36,403	6,01,69,402	3,44,99,592	11
Madhya Pradesh	1,63,01,646	4,29,75,915	1,53,920	4,82,58,328	2,05,54,131	1,07,42,880	4,09,59,693	12
Madras	2,62,73,639	9,71,89,643	5,10,420	4,25,36,194	27,21,720	2,62,52,957	1,33,32,115	13
Orissa	2,80,899	68,32,116	..	1,26,37,122	1,56,93,580	76,25,945	1,42,87,545	14
Punjab (d)	20,60,640	1,58,67,453	17,013	2,18,66,095	2,67,51,804	70,00,673	48,64,282	15
Uttar Pradesh	58,47,868	5,14,77,387	85,246	19,69,12,462	5,58,81,700	2,84,39,933	3,84,36,159	16
West Bengal	19,28,75,390	40,91,70,976	14,99,725	1,20,07,745	5,07,56,399	2,93,38,534	73,44,789	17
Hyderabad	26,50,655	1,71,27,442	53,552	5,38,78,438	7,26,04,779	49,65,670	96,75,494	18
Madhya Bharat	17,27,930	40,43,149	26,128	4,02,33,680	1,57,94,805	30,60,925	73,90,820	19
Mysore	48,16,131	1,65,45,190	77,060	1,54,23,747	1,68,55,883	67,69,508	1,25,17,386	20
P. E. P. S. U.	—1,52,679	45,78,903	..	1,09,23,228	2,36,79,136	21,51,286	6,83,910	21
Rajasthan	20,20,618	2,99,60,694	2,34,475	4,14,62,494	2,81,34,559	55,21,061	41,15,382	22
Saurashtra	7,96,961	1,23,16,211	98,692	3,24,26,278	12,11,968	26,09,411	3,37,362	23
Travancore-Cochin	62,10,411	3,10,10,189	39,737	74,59,214	2,17,92,469	76,32,555	1,95,92,134	24
Total	36,44,75,761	1,27,93,43,955	83,02,468	72,86,81,212	44,66,64,681	25,26,15,746	25,64,51,494	25
Customs	1,84,86,41,288	..	..	..	..	..	..	..	..	26
Union Excise Duties	1,08,22,13,404	..	..	..	..	..	..	..	27
Total Revenue	1,84,86,41,288	1,08,22,13,404 (e)	36,44,75,761	1,27,93,43,955	83,02,468	72,86,81,212	44,66,64,681	25,26,15,746	25,64,51,494	28
Revenue per 1,000 Square miles.	15,74,651.86	9,21,817.21	3,10,456.36	10,89,730.80	70,71.95	6,20,682.46	3,80,463.95	2,15,175.25	2,18,442.50	29
Revenue per 1,000 of population.	4,967.46	2,908.00	979.38	3,437.71	22.31	1,958.03	1,200.23	678.80	689.11	30

(a) This comprises Andaman and Nicobar Islands.

(b) Includes Manipur and Tripura.

(c) Includes Kutch.

(d) Includes Bilaspur.

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

REVENUE for the year ended 31st March 1955

Item No.	Registration	Receipts under Motor Vehicles Acts	Other Taxes and Duties	Total	Deduct Assignments, Compensations etc.	Net Revenue	Area (in thousands of square miles)	Population in thousands	Net Revenue per 1,000 square miles	Net Revenue per 1,000 of Population
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
1	824	6,477	71,299	—37,61,824	..	—37,61,824	3	30	..	..
2	15,764	1,90,536	1,26,112	51,76,782	34,740	51,42,042	2	730	25,71,021	7,044
3	30,747	3,22,297	1,49,147	1,13,02,710	8,39,074	1,04,63,636	7	870	14,94,805	12,027
4	28,252	5,09,346	3,37,715	82,91,615	65,601	82,26,014	2	250	41,13,007	32,904
5	4,79,030	1,77,052	1,73,63,079	7,85,12,333	12,62,196	7,72,50,137	1	2,110	7,72,50,137	36,611
6	25,918	29,956	1,33,152	1,22,82,037	20,248	1,22,61,789	11	990	11,14,708	12,336
7	50,714	6,18,942	19,42,988	2,49,96,083	50,741	2,49,45,342	24	3,640	10,39,389	6,853
8	33,33,405	1,58,71,893	3,78,22,426	13,94,93,628	19,25,308	13,35,68,320	64	21,740	20,87,005	6,144
9	6,23,317	40,07,169	2,00,01,198	11,33,62,542	3,32,861	11,30,28,681	98	10,880	11,53,364	10,389
10	51,64,775	4,32,723	4,67,64,353	19,23,82,922	2,34,399	19,21,48,523	70	41,530	27,44,979	4,827
11	31,96,877	2,60,33,573	29,73,84,937	1,03,00,34,750	1,25,73,107	1,01,74,61,643	111	39,120	91,66,321	26,009
12	22,38,443	45,50,638	3,62,20,568	22,29,56,162	40,64,977	21,88,91,185	130	21,810	16,83,778	10,036
13	60,46,059	3,59,89,240	11,18,33,260	36,26,85,247	2,30,33,738	33,96,51,509	61	37,890	55,68,058	8,964
14	12,52,229	10,78,545	1,60,58,276	7,57,46,257	11,62,594	7,45,83,663	60	14,940	12,43,061	4,992
15	10,43,674	33,12,449	3,86,78,654	12,14,62,737	26,677	12,14,36,060	37	12,860	32,82,056	9,443
16	30,55,004	1,03,24,315	11,28,77,181	50,33,37,255	35,26,921	49,98,10,334	113	65,600	44,23,100	7,619
17	51,04,377	1,14,71,466	10,70,95,094	82,66,64,495	5,12,877	82,61,51,618	31	25,880	2,66,50,052	31,923
18	6,00,048	16,73,601	3,60,79,034	19,93,08,713	46,28,485	19,46,80,228	82	19,500	23,74,149	9,984
19	2,48,566	24,91,299	2,35,39,155	9,85,56,457	29,719	9,85,26,738	47	8,220	20,96,314	11,966
20	10,91,355	91,03,501	2,00,52,313	10,32,52,074	6,09,114	10,26,42,960	33	9,730	31,10,393	10,549
21	3,91,447	5,92,307	92,98,255	5,21,45,793	..	5,21,45,793	10	3,520	52,14,579	14,814
22	3,97,834	35,74,656	3,96,77,989	15,50,99,772	1,15,035	15,49,84,737	130	16,000	11,92,190	9,687
23	9,93,433	16,34,898	1,43,03,696	6,67,28,910	84,51,608	5,82,77,302	38	4,360	15,33,613	13,366
24	23,16,087	84,64,770	2,53,12,102	12,98,29,688	4,73,339	12,93,56,349	9	9,950	1,43,72,928	1,300
25	3,77,28,179	14,24,61,649	1,01,31,21,993	4,52,98,47,138	6,79,74,359	4,46,18,72,779	1,174	3,72,150	38,00,573	11,989
26	..	..	..	1,84,86,41,288	1,70,787	1,84,84,70,501	..	..	..	..
27	..	..	..	1,08,22,13,404	..	1,08,22,13,404	..	..	..	..
28	3,77,28,179	14,24,61,649	1,01,31,21,993	7,46,07,01,830	6,81,45,146	7,39,25,56,684	1,174	3,72,150	62,96,897	19,864
29	32,13·64	1,21,347·23	8,62,965·92	..	..	62,96,896·66	..	..	..	..
30	101·38	382·81	2,722·35	..	..	19,864·45	..	..	..	..

No. 8-A—DETAILED STATEMENT of ASSIGNMENTS,

	India General	Ajmer	Bhopal	Coorg	Delhi	Himachal Pradesh	Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Compensations under Land Revenue, State Excise Duties and Motor Vehicles Acts, <i>vide</i> Account Nos. 15A, 16A and 20A .	..	5,081	8,39,074	32,500	12,62,196	..	50,741
Allowances to District and Village Officers, <i>vide</i> Account No. 15A	(a) 29,859	..	33,101	..	20,248	..
Total	34,740	8,39,074	65,601	12,62,196	20,248	50,741

No. 8-A—DETAILED STATEMENT of ASSIGNMENTS,

	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Compensations under Land Revenue, State Excise Duties and Motor Vehicles Acts, <i>vide</i> Account Nos. 15A, 16A and 20A.	1,88,85,777	3,45,212	26,677	30,80,638	5,12,877	1,68,309	29,719
Allowances to District and Village Officers, <i>vide</i> Account No. 15A	2,95,52,213	(b) 8,17,382	..	(c) 4,46,283	..	44,60,176	..
Total	4,84,37,990	11,62,594	26,677	35,26,921	5,12,877	46,28,485	29,719

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

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

(c) Represents Allowances and Honoraria of Officers and establishments of the Panchayat Raj Department in Uttar Pradesh classified under "25—General Administration—District Administration—Other Establishment".

COMPENSATIONS, etc., included in Account No. 8

Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,83,201	3,33,861	2,34,399	32,83,917	68,442	93,92,365	1,88,85,777
(b) 25,42,107	..	..	(b) 92,89,190	(b) 39,96,535	(b) 1,36,41,373	2,95,52,213
59,25,308	3,33,861	2,34,399	1,25,73,107	40,64,977	2,30,33,738	4,84,37,990

COMPENSATIONS, etc., included in Account No. 8—concl'd.

Mysore	PEPSU	Rajasthan	Saurashtra	Travancore-Cochin	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,09,114	..	1,15,035	80,18,398	4,73,339	3,22,65,096
..	(b) 4,33,210	..	3,57,09,264
6,09,114	..	1,15,035	84,51,608	4,73,339	6,79,74,359

I and 1—Customs

REVENUE

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

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

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

2. A portion of the import duty on motor spirit is ear-marked for credit to the 'Central Road Fund': *vide* explanatory note on page 610.

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

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

4. The various articles on which duties were levied during 1954-55 are set forth in Account No. 9, together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. For details of customs duties levied during 1954-55, see Schedules I and II to the Indian Tariff Act, 1934, and the Finance Act, 1954.

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

EXPENDITURE

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

No. 9.—ACCOUNT of CUSTOMS REVENUE

	Gross					Item No.
	Andhra	Bombay	Madras	West Bengal	Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT						
SEA CUSTOMS						
IMPORTS						
<i>I—Revenue Duties.</i>						
Ale, beer, porter, oider and other fermented liquors	16,520	28,43,471	7,03,522	17,03,990	460	1
Spirits and liquors	78,815	1,30,52,462	28,70,763	73,11,947	4,293	2
Wines	3,106	2,59,474	1,18,843	2,91,407	..	3
Spices . . . . .	..	80,84,888	11,81,074	25,28,527	4,316	4
Tobacco . . . . .	..	43,90,184	30,42,322	1,66,43,138	263	5
Kerosene oil	22,42,791	3,48,38,199	1,88,61,045	2,60,88,998	27,65,528	6
Motor spirit	62,52,218	7,21,61,383	5,38,38,108	5,67,89,490	1,10,82,500	7
Oils, batching, fuel and lubricating	3,75,439	1,38,61,122	53,79,566	90,29,418	20,90,005	8
Cotton Raw . . . . .	..	4,03,127	..	..	..	9
Boots and shoes . . . . .	..	73,819	12	2,259	191	10
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof.	..	5,82,07,728	1,16,66,378	2,38,96,566	10,625	11
Electric lighting bulbs . . . . .	..	25,15,994	5,21,266	9,50,897	..	12
Wireless reception instruments and apparatus	1,909	37,07,753	3,23,103	17,38,895	762	13
Dyes derived from coal-tar and coal-tar derivatives . . . . .	..	2,13,42,875	9,02,640	4,67,222	7,278	14
Machinery	1,80,354	2,61,85,252	73,52,866	2,09,67,000	3,22,350	15
Iron and steel	1,13,599	1,11,17,958	26,44,599	1,35,18,298	1,68,657	16
Gold bullion and coin and sheets and plates not further manufactured.	..	23,512	11,935	1,233	..	17
Silver bullion, coin, sheets, plates and other manufactures	..	5,749	7	873	31	18
Metals, other than iron and steel, silver and block tin	1,603	2,53,537	15,58,417	13,14,323	..	19
Railway plant and rolling stock . . . . .	..	26,00,879	60,98,260	58,05,044	69,32,913	20
Wood pulp, paper and stationery . . . . .	..	1,68,78,807	45,55,766	58,44,810	40,477	21
Artificial silk yarn and thread . . . . .	..	3,87,29,489	51,66,187	34,72,820	6,32,345	22
Cotton yarn, thread, cotton fabrics and cotton hosiery	..	35,28,823	5,31,936	10,68,500	3,783	23
Cinematograph films . . . . .	..	43,73,016	11,95,493	3,72,181	..	24
Portland cement excluding white Portland cement . . . . .	..	..	151	786	..	25
Pneumatic rubber tyres and tubes . . . . .	..	8,40,661	3,000	2,81,548	..	26
Toys games and sports goods	200	11,09,818	1,99,230	1,90,067	617	27
Betelnuts . . . . .	..	3,05,21,476	89,59,572	3,35,54,441	77,576	28
All other articles	11,54,451	31,53,44,543	9,52,33,616	13,35,48,308	1,35,63,950	29
Total I—Revenue Duties—Carried over	1,04,21,005	68,71,65,799	23,29,19,677	36,73,82,986	3,77,08,920	30

for the year ended 31st March 1955

Receipts				Refunds	Drawbacks and ex-gratia Payments	Net Receipts
Item No.	Travancore- Cochin	Other areas	Total Gross Receipts			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	52,67,963	883	..	52,67,080
2	132	..	2,33,18,412	54,392	..	2,32,64,020
3	6,72,830	77,320	..	5,95,510
4	1,17,98,805	25,778	11,011	1,17,62,016
5	6,42,015	..	2,46,27,922	7,811	..	2,46,20,111
6	8,47,96,561	3,55,950	6,61,705	8,37,48,906
7	20,01,23,699	45,37,101	1,30,857	19,54,55,741
8	3,07,35,550	2,65,982	8,140	3,04,61,428
9	4,03,127	1,11,270	..	2,91,857
10	76,281	15	..	76,266
11	..	(a) 13,072	9,37,94,369	9,28,727	4,009	9,28,61,633
12	39,88,157	12,827	..	39,75,330
13	57,72,422	26,715	..	57,45,707
14	2,27,19,815	18,057	..	2,27,01,758
15	5,50,07,822	13,68,474	2,80,205	5,33,59,143
16	2,75,63,111	1,68,753	7,100	2,73,87,258
17	36,680	863	..	35,817
18	6,660	..	206	6,454
19	31,27,880	20,034	24,309	30,83,537
20	2,14,37,096	2,38,710	..	2,11,98,386
21	2,73,19,860	51,462	12,684	2,72,55,714
22	4,80,00,841	91,975	..	4,79,08,866
23	51,33,042	32,931	888	50,99,223
24	59,40,690	1,09,086	..	58,31,604
25	937	..	..	937
26	11,25,209	7,682	..	11,17,527
27	14,99,932	2,302	..	14,97,630
28	7,31,13,065	25,125	..	7,30,87,940
29	7,498	(b) 5,681	55,88,58,047	38,00,980	6,15,031	55,44,42,036
30	6,49,645	18,753	1,33,62,66,785	1,23,71,205	17,56,145	1,32,21,39,435

(a) Represents receipts in Hyderabad.

(b) Represents receipts in Hyderabad Rs. 930 and Mysore Rs. 4,751.

No. 9—ACCOUNT of CUSTOMS REVENUE

	Gross					Item No.
	Andhra	Bombay	Madras	West Bengal	Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	1,04,21,005	68,71,65,799	23,29,19,677	36,73,82,986	3,77,08,920	1
SEA CUSTOMS—contd.						
IMPORTS—contd.						
II—Protective Duties						
Heavy chemicals	28,004	29,28,033	9,18,008	57,94,046	6,40,000	2
Iron and steel	..	16,96,250	87,018	4,66,194	..	3
Metals other than iron and steel	662	43,67,284	11,22,635	41,13,592	302	4
Raw silk	..	36,29,190	3,84,640	6,71,116	..	5
Silk yarn and thread	..	74,541	1,15,164	5,867	..	6
Silk fabrics	..	16,05,066	..	35,614	33	7
Artificial silk fabrics	..	83,99,422	71,317	3,49,309	413	8
Fabrics of artificial silk mixed with other materials.	..	1,54,500	1,097	49,978	..	9
Other textile manufactures	..	6,49,381	2	66,932	17	10
Sewing machines and parts thereof	..	6,36,137	31,389	4,45,826	331	11
Cycles (other than motorcycles) and parts thereof.	..	66,50,025	35,97,752	51,63,267	6,529	12
Hurricane lanterns	..	..	..	324	..	13
Coated abrasives	..	89,869	20,496	27,115	..	14
Preserved fruits and fruit products	232	1,48,070	46,146	98,697	699	15
Cocoa and chocolate, other than confectionery	..	88,024	5,421	1,761	..	16
Machinery	..	37,39,888	3,14,530	11,20,721	22,180	17
Batteries for motor vehicle	..	59,660	8,186	6,802	6	18
All other articles	..	68,85,834	18,99,920	33,88,431	12,175	19
Total II—Protective Duties	28,898	4,18,01,174	86,23,721	2,18,05,592	6,82,685	20
III—Duties on American Disposals						
American Disposals	..	..	..	..	..	21
TOTAL IMPORTS	1,04,49,903	72,89,66,973	24,15,43,398	38,91,88,578	3,83,91,605	22
Exports						
Jute—						
(i) Raw	..	..	..	6	..	23
(ii) Manufactured	3,12,655	4,60,413	445	7,58,07,499	69	24
Raw cotton	2,01,200	2,43,04,847	4,25,028	2,32,646	9,05,250	25
Cotton Waste	..	2,61,10,902	34,29,998	7,62,165	3,56,070	26
Rice	6,111	4,01,429	32,047	6,46,894	..	27
Tea	..	37,46,746	2,84,17,634	15,23,23,524	..	28
Tea cess	..	3,39,157	19,29,309	1,06,32,099	147	29
Carried Over	5,19,966	5,53,63,494	3,42,34,461	24,04,04,833	12,61,536	30
	1,04,49,903	72,89,66,973	24,15,43,398	38,91,88,578	3,83,91,605	31

for the year ended 31st March 1955—*contd.*

Receipts				Refunds	Drawbacks and Ex-gratia Payments	Net Receipts
Item No.	Travancore- Cochin	Other arcas	Total Gross Receipts			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,49,645	18,753	1,33,62,66,785	1,23,71,205	17,56,145	1,32,21,39,435
2	..	..	1,03,08,091	16,872	551	1,02,90,668
3	..	..	22,49,462	9,543	..	22,39,919
4	..	..	96,04,475	5,76,142	44,345	89,83,988
5	..	..	46,84,946	..	..	46,84,946
6	..	..	1,95,572	2,480	..	1,93,092
7	..	..	16,40,713	6,591	..	16,34,122
8	..	..	88,20,461	13,092	..	88,07,369
9	..	..	2,05,575	5,235	..	2,00,340
10	..	..	7,16,332	..	..	7,16,332
11	..	..	11,13,683	6,195	..	11,07,488
12	..	..	1,54,17,573	46,264	852	1,53,70,457
13	..	..	324	150	..	174
14	..	..	1,37,480	2,067	..	1,35,413
15	..	..	2,93,844	3,965	..	2,89,879
16	..	..	95,206	179	..	95,027
17	..	..	51,97,319	33,275	..	51,64,044
18	..	..	74,654	7	..	74,647
19	..	..	1,21,86,360	67,407	..	1,21,18,953
20	..	..	7,29,42,070	7,89,464	45,748	7,21,06,858
21	..	(a) 14,72,250	14,72,250	12,295	..	14,59,955
22	6,49,645	14,91,003	1,41,06,81,105	1,31,72,964	18,01,893	1,39,57,06,248
23	17	..	23	..	..	23
24	182	..	7,65,81,263	5,19,506	7,850	7,60,53,907
25	..	..	2,60,68,971	25,629	..	2,80,43,342
26	..	..	3,06,59,135	47,941	..	3,06,11,194
27	..	..	10,86,481	24,937	..	10,61,544
28	1	..	18,44,87,905	34,65,708	..	18,10,22,197
29	..	..	1,29,00,712	69,146	..	1,28,31,566
30	200	..	33,17,84,490	41,52,867	7,850	32,76,23,773
31	6,49,645	14,91,003	1,41,06,81,105	1,31,72,964	18,01,893	1,39,57,06,248

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

FM14CC&AGO-16

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

No. 9—ACCOUNT of CUSTOMS REVENUE

GROSS

	Andhra	Bombay	Madras	West Bengal	Saurashtra	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	1,04,49,903	72,89,66,973	24,15,43,398	39,91,88,578	3,83,91,675	1
	5,19,966	5,53,63,494	3,42,34,461	24,04,04,833	12,61,536	2
Agricultural produce cess	7,65,537	12,86,474	18,11,854	4,83,740	2,09,213	3
Coffee . . . . .	..	16,184	1,26,31,737	85	9	4
Cotton cloth . . . . .	..	4,07,82,532	11,31,525	1,00,126	9,552	5
Manganese ore	39,02,783	30,44,140	2,10,168	9,50,839	..	6
Oil and oil seeds	10,63,921	1,75,54,768	67,51,946	5,32,074	12,72,414	7
Mica	512	16,505	3,79,665	12,94,644	..	8
Cigars and cheroots . . . . .	..	..	6,908	3	..	9
Iron and steel . . . . .	..	7,259	..	4,76,099	..	10
Black pepper . . . . .	..	10,78,232	1,11,56,314	13,143	..	11
Coir cess . . . . .	..	..	..	605	..	12
Groundnut oil cake . . . . .	..	..	..	3,07,645	1,02,706	13
Raw wool . . . . .	..	..	..	..	..	14
All other articles	69,034	2,712	6,83,679	1,90,183	..	15
TOTAL EXPORT	63,21,758	8,91,52,300	6,89,98,257	24,47,54,019	28,55,430	16
MISCELLANEOUS	32,086	40,23,255	18,40,812	40,52,845	1,39,188	17
TOTAL SEA CUSTOMS	1,68,03,747	82,21,42,528	31,23,82,467	63,79,95,442	4,13,86,223	18
LAND CUSTOMS						
Western Pakistan Frontier . . . . .	..	..	..	..	..	19
Eastern Pakistan Frontier . . . . .	..	..	..	8,69,937	..	20
French and Portuguese India . . . . .	..	31,35,126	..	..	8,863	21
Other Frontiers . . . . .	..	..	11,79,030	..	..	22
TOTAL LAND CUSTOMS . . . . .	..	31,35,126	11,79,030	8,69,937	8,868	23
Air Customs . . . . .	..	1,34,57,819	8,21,046	..	..	24
GROSS RECEIPTS	1,68,03,747	83,87,35,473	31,43,82,543	63,88,65,379	4,13,95,091	25
Refunds	9,09,913	1,03,73,905	32,30,454	66,65,621	1,40,715	26
Drawbacks and Ex-Gratia Payments . . . . .	..	10,17,201	6,06,975	2,33,095	16,613	27
NET RECEIPTS OF THE CENTRAL GOVERNMENT UNDER CUSTOMS.	1,58,93,834	82,73,44,367	31,05,45,114	63,19,66,663	4,12,37,763	28

for the year ended 31st March 1955—concl'd.

Item No.	RECEIPTS			Refunds	Drawbacks and Ex-Gratia Payments	Net Receipts
	Travancore-Cochin	Other areas	Total Gross Receipts			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,49,645	14,91,003	1,41,06,81 105	1,31 72,964	18 01 893	1,39,57,06,248
2	260	..	33,17,84,490	41 52 867	7,850	32,76,23,773
3	1,23,359	..	46,80,177	1,42,231	17 003	45,20,943
4	..	..	1,26,48,015	42 746	..	1,26,05,269
5	..	..	1,20,23,735	1,45 842	..	1,18,77,893
6	..	..	81,07,935	15 93 204	9 710	65,05,021
7	..	..	2,71,75,123	62 177	..	2,71,12,946
8	..	..	16,91,326	7 324	..	16,84,002
9	..	..	6,911	..	..	6,911
10	..	..	4,83,358	22 197	..	4,61,161
11	14,00,915	..	1,36,48,604	1 28,486	..	1,35,20,118
12	65,165	..	65,770	2	..	65,768
13	..	..	4,10,351	..	..	4,10,351
14	..	..	..	54,626	..	-54,626
15	..	..	9,45,608	52,362	27,179	8,66,067
16	15 89,639	..	41,36,71,403	64 04 064	61,742	40,72,05,597
17	21,427	(a) 33,05,803	1,34,15,416	10 64 344	39,397	1,23,11,675
18	22,60,711	47,96,806	1,83,77,67,924	2,06 41 372	19 03 032	1,81,52,23,520
19	..	(b) 20,62,232	20,62,232	6,095	..	20,56,137
20	..	(c) 2,34,106	11,04,043	45,590	..	10,58,453
21	..	..	31 43,96 4	7,11,221	..	24,32,773
22	20	(d) 1,24,26 437	1 36,05,487	14,820	..	1,35 90,657
23	20	1,47,22,775	1,99,15,756	7,77 736	..	1,91 38,020
24	..	(e) 383	1,42,79,748	..	..	1,42,79,748
25	22,60,731	1,05,20,464	1,87,19,63,428	..	..	..
26	3,024	(f) 95,475	..	2,14 19,108	..	..
27	8,220	(g) 20 926	..	..	19 03,032	..
28	22,49,487	1,94,04,060	..	..	..	1,81,86,41,288

(a) Represents receipts in India General Rs. 30,52,651; Assam Rs. 648; Orissa Rs. 128; Punjab Rs. 5,417; Hyderabad Rs. 2,46,914. and Mysore Rs. 15.

(b) Represents receipts in India General Rs. 20,21,833 and Rajasthan Rs. 40,394.

(c) Represents receipts in Assam Rs. 1,87,741 and Bihar Rs. 46,365.

(d) Represents receipts in Assam Rs. 28,700; Punjab Rs. 1,23,93,002; Uttar Pradesh Rs. 4,730 and Mysore Rs. 5.

(e) Represents receipts in Rajasthan.

(f) Represents refunds in India General; Rs. 38,787; Chief Pay and Account. Officer, Food, Rehabilitation and Supply, Rs. 12,295; Assam Rs. 21,750; Bihar Rs. 3,144; Punjab Rs. 8,588; Mysore Rs. 5,937; and Rajasthan Rs. 4,995.

(g) Represents Drawbacks and Ex-gratia Payments in Mysore.

No. 9-A—ACCOUNT of EXPENDITURE connected with the COLLECTION of CUSTOMS REVENUE for the year ended 31st March 1955

	India General	Andhra	Assam	Eihar	Bombay	Madras	Punjab	West Bengal	Rajasthan	Saurashtra	Travancore- Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Direction	1,78,271	..	..	..	..	..	..	..	..	..	..	1,78,271
Charges at the Major Ports—												
Pay of officers . . . . .	..	..	..	..	2,49,794	1,03,254	..	1,66,364	..	..	..	5,19,412
Pay of Establishment . . . . .	..	..	..	..	22,45,571	7,09,709	..	18,87,399	..	..	..	48,42,679
Allowances Honoraria, etc. including Over- time and Holiday Allowance	..	..	..	..	26,04,923	7,74,158	..	20,04,318	..	..	..	53,83,399
Contingencies . . . . .	..	..	..	..	3,65,789	2,32,287	..	2,46,567	..	..	..	8,44,643
Grants-in-aid Contribution etc. . . . .	..	..	..	..	900	500	..	1,000	..	..	..	2,400
Establishment charges paid to other Gov- ernment Departments, etc.	8,35,000	..	..	..	..	..	..	..	..	..	..	8,35,000
Deduct—contributions recoveries, etc.	..	..	..	..	..	7,032	..	1,02,586	..	..	..	1,09,618
Total charges at Major Ports	8,35,000	..	..	..	54,66,977	18,12,876	..	42,03,062	..	..	..	1,23,17,915
Charges at other Ports . . . . .	..	5,42,467	..	..	14,40,354	17,52,390	..	4,935	..	9,92,500	86,500	48,19,196
Indian Customs Service—												
Pay of officers . . . . .	..	..	..	..	1,35,924	75,165	..	1,14,842	..	..	..	3,25,931
Allowances and Honoraria, etc. . . . .	..	..	..	..	40,684	11,050	..	31,226	..	..	..	82,960
Total Indian Customs Services . . . . .	..	..	..	..	1,76,608	86,215	..	1,46,068	..	..	..	4,08,891
Land Customs Charges	4,22,412	..	7,56,246	1,41,535	16,36,410	27,66,540	8,48,000	19,64,224	1,28,000	1,21,100	..	87,84,467
Assignments and Compensations . . . . .	..	..	..	..	1,70,787	..	..	..	..	..	..	1,70,787
Charges in England—												
Leave salaries and deputation pay	44,832	..	..	..	..	..	..	..	..	..	..	44,832
Stores	3,411	..	..	..	..	..	..	..	..	..	..	3,411
Other charges	3,601	..	..	..	..	..	..	..	..	..	..	3,601
Total Customs Expenditure (Voted)	14,87,527	5,42,467	7,56,246	1,41,535	88,91,136	64,18,021	8,48,000	63,18,339	1,28,000	11,13,600	86,500	2,67,31,371

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

COMBINED FINANCE AND REVENUE ACCOUNTS, ETC., FOR THE YEAR 1954-55.

II and 2—Union Excise Duties

The various articles on which Union Excise Duties were realised in 1954-55 are set forth in Account No. 10 together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks.

2. A portion of the Excise duty on motor spirit is earmarked for credit to the 'Central Road Fund' *vide* explanatory note on page 610.

3. The share of net proceeds of certain Union duties of Excise paid to States from the year 1952-53, in accordance with the law made under Article 272 of the Constitution of India, has been shown as expenditure of the Central Government in Account No. 10-A.

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1955

	India (General)	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
GROSS RECEIPTS												
Motor spirit . . . . .	..	..	1,70,75,000	17,95,414	7,48,03,127	1,80,760	..	..	..	44,46,167	3,16,472	9,86,16,940
Kerosene . . . . .	..	..	35,00,080	..	55,73,783	2,00,039	..	..	..	..	112	92,74,014
Silver . . . . .	..	..	..	36,899	2,832	..	..	..	..	..	..	39,611
Sugar other than Khandasari and Palmyra	56	28,61,144	..	1,22,61,319	1,04,83,414	1,33,603	36,88,405	1,41,007	..	4,32,19,935	11,75,774	7,39,69,657
Khandasari Sugar . . . . .	..	..	1	..	..	..	..	..	..	..	..	1
Palmyra Sugar . . . . .	..	..	..	..	..	..	10,002	..	11,31,183	..	..	11,41,185
Special Excise Duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1946 . . . . .	..	..	..	..	..	5,42,368	313	..	..	..	..	5,42,681
Matches including sale proceeds of banderols	20,162	1,89,595	54,05,325	..	1,60,17,722	83,516	4,67,47,717	..	1,42,871	1,34,29,030	85,85,701	9,06,22,539
Licence fees, fines etc. . . . .	..	..	..	..	..	13,995	..	..	14,294	47,378	..	75,667
Steel ingots . . . . .	..	..	..	42,03,130	36,173	..	..	..	..	35,209	22,49,566	65,21,078
Mechanical Lighters . . . . .	..	..	327	..	..	..	..	..	..	..	..	327
Tyres . . . . .	..	..	..	..	2,22,13,517	..	34	..	..	..	3,16,79,710	5,38,93,261
Coal and Coke	17,53,744	..	9,804	1,13,83,296	..	1,185	..	3,504	..	..	1,30,84,440	2,45,35,973
Tobacco	12,53,840	1,53,58,808	2,65,969	1,70,96,425	3,75,51,014	1,80,84,353	3,57,58,539	22,87,284	40,84,901	2,53,04,738	12,42,53,727	28,13,27,598
Vegetable Products	32,30,815	14,23,465	..	4,75,000	97,19,554	19,55,000	10,72,276	..	4,18,842	49,69,052	51,82,758	2,84,56,365
Refundants . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Tea	3,367	..	17,59,156	16,001	-1,39,094	19,10,723	31,31,683	7,302	1,76,880	6,94,088	1,64,93,866	2,40,53,972
Coffee . . . . .	..	15,221	343	..	50	493	95,15,824	54	..	..	..	95,31,983
Soap	36,816	..	..	13,268	80,10,400	40,063	2,26,395	..	28,101	2,98,215	40,98,991	1,27,52,309
Cloth	71,19,851	..	..	3,95,377	18,79,11,275	78,40,978	65,90,193	11,13,572	18,14,221	1,94,54,976	1,26,20,450	24,50,80,823

Footwear	90,009	161	..	3,76,000	6,10,532	..	340	460	3,33,552	12,01,356	54,97,467	81,09,877
Cement	2,85,000	10,39,776	..	42,95,600	9,75,338	9,85,050	31,23,529	27	15,15,034	3,94,107	10,13,140	1,36,26,601
Rayons and Artificial Silk Fabrics	722	..	..	1,894	39,44,591	..	2,625	..	4,47,065	..	95,977	44,02,874
Paper . . . . .	..	..	..	2,50,006	1,33,695	..	..	..	1,80,000	91,782	11,28,799	17,84,282
Electric lighting bulbs and Fluorescent lighting tubes.	..	..	..	..	28,095	..	..	..	338	..	1,10,999	1,39,432
Electric Fans and parts thereof	40,000	..	..	..	1,00,550	..	..	..	9,084	2,826	3,76,342	5,28,802
Electric batteries and parts thereof	5,337	..	..	..	1,39,240	..	135	..	638	..	3,83,781	5,29,131
Pigments, Colours, Paints, Enamels, Varnishes Black and Cellulose Lacquers.	7,115	..	..	8,703	2,26,983	..	..	..	3,587	26,153	6,09,201	8,81,742
Woollen Fabrics . . . . .	..	..	..	..	89,042	..	..	..	50,835	67,827	..	2,07,704
Rubber . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	80,178	6,26,611	1,31,897	2,73,631	46,14,650	97,14,625	20,70,770	1,23,184	30,959	3,09,869	4,24,014	1,84,00,388
Total Gross Receipts	1,25,37,012	2,15,17,384	2,81,75,902	5,28,77,803	38,30,46,543	4,16,86,751	11,18,48,780	36,79,394	1,03,92,385	11,39,93,608	22,93,81,287	1,00,91,36,849

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

	Brought forward	Hyderabad	Madhya B'arat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT GROSS RECEIPTS									
Motor Spirit	9,86,16,940	91,482	..	15,000	..	..	4	..	9,87,23,426
Kerosene	92,74,014	..	..	..	..	..	..	..	92,74,014
Silver	39,641	..	..	..	..	..	..	..	39,641
Sugar other than Khandhari and Pa'myra .	7,39,69,657	28,33,997	7,39,691	28,60,247	4,61,300	4,00,572	..	2,45,260	8,15,10,714
Khandhari Sugar	1	..	..	..	..	2,00,000	..	..	2,00,001
Pa'myra Sugar	11,41,185	..	..	..	..	..	..	1,84,000	13,25,185
Special Excise Duty imposed by the Sugar (Temporary Excise Duty) Ordinance 1946.	5,42,681	..	..	..	..	..	..	..	5,42,681
Matches including sale proceeds of handerols .	9,06,22,539	90,671	1,42,906	35,947	..	35,665	4,34,562	10,73,822	9,24,36,112
License fees, fines etc.	75,667	..	..	52	..	..	..	..	75,719
Steel ingots	65,21,078	..	..	1,31,414	..	..	..	..	66,52,492
Mechanical Lighters	327	..	..	..	..	..	..	..	327
Tyres	5,38,93,261	..	..	..	..	..	..	18,000	5,39,11,261
Coal and Coke	2,45,35,973	..	..	..	..	..	..	..	2,45,35,973
Tobacco	28,13,27,598	1,52,27,222	21,43,777	26,61,340	6,19,354	31,86,257	43,62,977	44,09,919	31,39,39,444
Vegetable Products	2,81,56,365	..	10,21,200	2,89,758	..	..	14,94,048	58,017	3,13,19,388
Betelnuts . . . . .	..	..	..	..	..	..	..	..	..
Tea	2,40,53,972	17,22,513	77	1,16,358	2	19	17,57,282	42,07,475	3,18,57,698
Coffee	95,31,985	..	..	15,303	..	..	..	2,18,169	97,65,959

MISCELLANEOUS—17	Soap	1,27,52,309	..	198	1,09,347	..	..	5,706	11,31,188	1,39,98,748
	Cloth	24,50,80,823	43,20,790	1,67,80,549	30,01,715	9,95,000	18,37,614	30,52,175	8,32,323	27,59,00,989
	Footwear	81,09,877	..	9,875	298	1,024	..	1,12,245	..	82,33,319
	Cement	1,36,26,601	14,66,446	3,17,061	3,75,466	2,85,000	25,53,421	21,94,664	2,53,000	2,10,71,659
	Rayons and Artificial Silk	44,92,874	10,709	78,909	25,330	..	..	2,54,103	..	48,61,925
	Paper	17,84,282	1,50,000	..	..	..	..	1,046	1,32,786	20,68,114
	Electric lighting bulbs, and Fluorescent lighting tubes.	1,39,432	..	..	..	..	..	..	..	1,39,432
	Electric Fans and parts thereof	5,28,802	377	..	..	..	..	..	..	5,29,179
	Electric batteries and parts thereof	5,29,131	8	..	..	..	..	..	..	5,29,139
	Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose Lacquers.	8,81,742	1,493	..	..	..	..	3,772	..	8,87,007
	Woolen Fabrics	2,07,704	..	..	..	..	..	10,484	..	2,18,188
	Rubber . . . . .	..	..	..	..	..	..	..	115	115
Miscellaneous	1,84,00,388	2,47,315	44,505	1,87,426	12,706	69,908	93,777	54,098	1,91,10,123	
Total Gross Receipts	1,00,91,36,849	2,61,63,023	2,12,78,748	98,25,503	23,74,386	82,83,456	1,37,77,845	1,28,18,162	1,10,36,57,972	

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT REFUNDS												
Motor Spirit	799	3,178	10,00,000	4,186	..	..	..	..	2,340	10,10,503
Kerosene
Silver
Sugar other than Khandsari and Palmyra	..	3	..	2,27,602	8,419	25,615	1,018	..	..	18,572	12	2,81,241
Khandsari Sugar	1,416	..	1,416
Palmyra Sugar
Special Excise Duty imposed by the Sugar (Temporary Excise Duty) Ordinance 1946.
Matches including sale proceeds of banderols.	10	..	23,667	..	..	1,228	1,894	26,799
License Fees, fines, etc.	1,296	..	..	..	574	..	1,870
Steel ingots	6,438	..	..	..	..	..	..	..	6,438
Mechanical lighters
Tyres	3,988	..	..	..	..	..	..	3,988
Coal and Coke	19,59,624	..	..	..	..	..	..	2,186	19,61,810
Tobacco	6,720	16,383	14	27,015	9,36,104	1,82,879	12,52,748	2,001	6,417	40,819	1,06,968	25,78,068
Vegetable products	144	..	..	3,28,980	515	89,948	..	..	..	2,451	4,22,038
Nut shells	275	..	..	..	..	275

Tea	..	632	252	3,754	12	8,513	..	3,149	..	20,775	46,087
Coffee	..	..	..	..	4,608	4,272	..	..	..	..	8,880
Soap	..	1,064	..	5,884	3,507	..	..	..	..	..	11,505
Cloth	3,36,546	..	..	40,26,495	12,62,778	55,942	..	10,959	1,627	43,294	57,37,641
Foot wear	..	..	..	45,651	..	..	..	1,053	..	2,072	48,937
Cement	..	..	..	..	..	37,139	..	..	..	..	37,139
Rayons and Artificial Silk fabrics	..	..	9,774	3,69,294	..	..	..	1,48,404	..	..	5,27,472
Paper	..	..	..	..	..	..	..	..	..	..	..
Electric lighting bulbs, and Fluorescent lighting tubes.	..	..	..	..	..	..	..	..	..	..	..
Electric Fans and parts thereof	..	..	..	..	..	..	..	..	..	..	..
Electric batteries and parts thereof	..	..	..	..	..	..	..	..	..	..	..
Pigments, Colours, Paints, Enamels, Varnishes, Lacks and Cellulose Lacquers	..	..	..	..	..	..	..	..	..	..	..
Woollen Fabrics	..	..	..	..	..	..	..	..	..	..	..
Rubber	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	100	4,030	62,089	4,97,219	17,726	49,663	440	16,233	30,645	62,043	7,52,280
Total Refunds	3,43,366	6,539	22,95,972	72,25,798	15,03,122	15,23,185	2,441	1,86,215	94,881	2,53,035	1,34,64,387

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajsthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
REFUNDS									
Motor Spirit	10,10,503	..	11,144	..	4,090	..	..	..	10,25,737
Kerosene . . . . .	..	..	..	..	..	..	..	..	..
Silver . . . . .	..	..	..	..	..	..	..	..	..
Sugar other than Khandsari and Palmyra	2,81,241	250	24,513	3,46,904	..	..	..	..	6,52,908
Khandsari Sugar	1,416	..	..	..	..	..	..	..	1,416
Palmyra Sugar . . . . .	..	..	..	..	..	..	..	..	..
Special Excise Duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1946.	..	..	..	..	..	..	..	..	..
Matches including sale proceeds of banderols	26,799	..	..	524	..	..	..	88	27,411
License Fees, fines, etc.	1,870	..	3,365	..	..	..	..	..	5,235
Steel ingots	6,438	..	..	174	..	..	..	..	6,612
Mechanical lighters . . . . .	..	..	..	..	..	..	..	..	..
Tyres	3,988	..	..	..	..	..	..	..	3,988
Coal and Coke	19,61,810	..	..	..	..	..	..	..	19,61,810
Tobacco	25,78,068	15,987	6,222	13,025	3,948	8,672	5,690	913	26,32,525
Vegetable products	4,22,038	..	..	..	..	..	6	6	4,22,050
Betel nuts	275	..	..	..	..	..	..	..	275
Tea	46,087	..	..	..	..	..	914	2,494	49,495

Coffee	8,880	..	25,422	..	..	..	..	..	..	35,302
Soap	11,505	..	479	..	..	..	..	..	6,380	20,203
Cloth	57,37,641	5,37,074	..	10	8,436	..	..	..	16,250	77,86,139
Foot wear	48,937	6,549	..	..	..	..	..	..	..	55,486
Cement	37,139	..	..	..	..	..	..	..	..	37,139
Rayons and Artificial Silk fabrics	5,27,472	..	..	..	..	..	..	..	41,152	5,68,624
Paper . . . . .	..	..	..	..	..	..	..	..	..	..
Electric lighting bulbs, and Fluorescent lighting tubes	..	..	..	..	..	..	..	..	..	..
Electric Fans and parts thereof . . . . .	..	..	..	..	..	..	..	..	..	..
Electric batteries and parts thereof . . . . .	..	..	..	..	..	..	..	..	..	..
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose lacquers.	..	..	..	..	..	..	..	..	..	..
Woolen fabrics . . . . .	..	..	..	..	..	..	..	..	..	..
Rubber . . . . .	..	..	..	..	..	..	..	..	..	..
Miscellaneous	7,52,280	1,173	..	4,205	698	..	..	..	19,763	7,79,762
Total Refunds	1,34,04,387	5,61,033	3,87,528	12,253	17,806	69,364	27,774	1,60,72,117	7,79,762	1,60,72,117

	India General	Andhra	Assam	Bihar	B. mbay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
REBATES AND EX-GRATIA PAYMENTS												
Motor Spirit	1,848	2,996	2,451	..	..	..	..	..	4,408	3,593	1,256	16,552
Kerosene
Silver
Sugar other than Khandsari and Palmyra.
Khandsari Sugar
Palmyra Sugar
Special Excise Duty imposed by the Sugar (Temporary Exise Duty) Ordinance 1946.
Matches including sale proceeds of banderols.
License fees, Fines, etc.
Steel ingots
Mechanical lighters
Tyres
Coal and Coke
Tobacco	2,726	1,101	..	..	..	..	10,536	3,860	18,223
Vegetable Products	41,195	..	..	..	..	..	..	41,195

	India General.	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
NET RECEIPTS												
Motor Spirit	—1,848	—2,996	1,70,71,750	17,92,236	7,38,03,127	1,76,574	..	..	—4,408	44,42,574	3,12,876	9,75,89,885
Kerosene . . . . .	..	..	35,00,030	..	55,73,783	2,00,039	..	..	..	..	112	92,74,014
Silver . . . . .	..	..	..	36,809	2,832	..	..	..	..	..	..	39,641
Sugar other than Khandasari and Palmyra	56	28,64,141	..	1,20,32,717	1,04,74,995	1,07,988	36,87,387	1,44,007	..	4,32,01,363	11,75,762	7,36,88,416
Khandasari Sugar . . . . .	..	..	1	..	..	..	..	..	..	—1,416	..	—1,415
Palmyra Sugar . . . . .	..	..	..	..	..	..	10,002	..	11,31,183	..	..	11,41,185
Special Excise Duty imposed by the Sugar (Temporary Excise Duty) Ordinance 1946.	..	..	..	..	..	5,42,368	313	..	..	..	..	5,42,681
Matches including sale proceeds of ban- derols.	20,162	1,89,595	54,05,325	..	1,60,17,712	83,516	4,67,24,050	..	1,42,871	1,34,28,702	85,83,807	9,05,95,740
License fees, fines etc. . . . .	..	..	..	..	..	12,699	..	..	14,294	46,804	..	73,797
Steel ingots . . . . .	..	..	..	41,93,692	36,173	..	..	..	..	35,209	22,49,568	65,14,640
Mechanical lighters . . . . .	..	..	327	..	..	..	..	..	..	..	..	327
Tyres . . . . .	..	..	..	..	2,22,09,529	..	34	..	..	..	3,16,79,710	5,38,89,273
Coal and Coke	(a) 53,744	..	9,804	94,23,672	..	1,185	..	3,564	..	..	1,30,82,254	2,25,74,163
Tobacco	12,47,120	1,53,42,425	2,93,955	1,70,66,684	3,66,13,809	1,79,01,474	3,45,05,791	22,85,283	40,78,484	2,52,53,383	12,41,42,899	27,87,31,307
Vegetable Products	32,30,815	14,22,924	..	4,75,000	93,49,379	19,54,485	9,82,328	..	4,28,842	49,69,052	51,80,307	2,79,93,132
Betel nuts . . . . .	..	..	..	..	..	..	—275	..	..	..	..	—275
Tea	3,367	..	17,58,524	15,749	—1,42,848	19,10,711	31,23,170	7,302	1,73,731	6,94,088	1,64,64,091	2,40,07,885
Coffee . . . . .	..	15,221	343	..	50	—4,115	95,11,553	54	..	..	..	95,23,105

Soap	36,816	-1,050	-1,064	13,268	79,01,248	36,556	2,26,395	..	28,101	2,98,215	40,98,991	1,27,27,476
Cloth	70,93,305	..	..	3,95,307	18,05,30,471	65,78,200	64,44,251	11,13,572	17,98,013	192,48,809	1,24,00,464	23,56,02,392
Foot wear	90,009	..	..	3,76,000	5,47,692	..	340	460	3,32,499	12,01,356	54,95,395	80,43,751
Cement	2,85,000	10,39,776	..	42,95,600	9,75,338	9,85,050	30,86,390	27	15,15,034	3,94,107	10,13,140	1,35,89,462
Rayons and Artificial Silk Fabrics .	722	..	..	-7,880	25,64,880	..	2,625	..	2,98,661	..	95,977	39,54,985
Paper . . . . .	..	..	..	2,50,006	1,33,695	..	..	..	1,80,000	91,782	11,28,799	17,84,282
Electric lighting bulbs, and Fluorescent lighting tubes.	..	..	..	..	28,095	..	..	..	338	..	1,10,999	1,39,432
Electric Fans and parts thereof .	40,000	..	..	..	1,00,550	..	..	..	9,084	2,826	3,76,342	5,28,802
Electric batteries and parts thereof .	5,337	..	..	..	1,39,240	..	155	..	638	..	3,83,781	5,29,131
Pigments, Colours, Paints Enamels, Varnishes, Blacks and Cellulose Lacquers.	7,115	..	..	8,703	2,26,983	..	..	..	3,587	25,153	6,09,201	8,81,742
Woolen Fabrics . . . . .	..	..	..	..	89,042	..	..	..	50,835	67,827	..	2,07,704
Rubber . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	80,078	6,14,519	1,27,867	2,11,542	40,98,668	96,96,899	20,21,107	1,22,744	14,726	2,79,224	3,61,971	1,76,29,345
Total Central Government—Net Receipts from Union Excise Duties .	1,21,91,798	2,14,84,555	2,81,66,912	5,05,79,105	37,23,64,443	4,01,83,629	11,03,25,595	36,76,953	1,01,96,513	11,36,80,058	22,89,46,444	99,17,96,005

(a) Rs. 53,744 adjusted by the Controller of Coal Accounts.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P. E. P. S. U.	Rajasthan	Saurashtra	Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
NET RECEIPTS									
Motor Spirit	9,75,89,885	83,197	-11,144	15,000	-4,483	..	4	..	9,76,72,459
Kerosene	92,74,014	..	..	..	..	..	..	..	92,74,014
Silver	39,641	..	..	..	..	..	..	..	39,641
Sugar other than Khandasari and Palmyra .	7,36,88,416	28,33,747	7,13,178	25,13,343	4,61,300	4,00,572	..	2,45,250	8,08,57,806
Khandasari Sugar	-1,415	..	..	..	..	2,00,000	..	..	1,98,585
Palmyra Sugar	11,41,185	..	..	..	..	..	..	1,84,000	13,25,185
Special Excise duty imposed by the Sugar (Temporary Excise duty) Ordinance 1946.	5,42,681	..	..	..	..	..	..	..	5,42,681
Matches including sale proceeds of banderols .	9,05,95,740	90,671	1,42,906	85,423	..	85,665	4,34,562	10,73,734	9,24,08,701
License fees, fines, etc.	73,797	..	-2,865	32	..	..	..	..	70,484
Steel Ingots	65,14,640	..	..	1,31,240	..	..	..	..	66,45,880
Mechanical Lighters	327	..	..	..	..	..	..	..	327
Tyres	5,38,89,273	..	..	..	..	..	..	18,000	5,39,07,273
Coal and Coke	2,25,74,163	..	..	..	..	..	..	..	2,25,74,163
Tobacco	27,87,31,307	1,52,11,235	21,37,555	26,43,315	6,15,406	31,77,585	43,58,287	44,09,006	31,12,88,696
Vegetable Products	2,79,93,132	..	10,21,200	2,89,758	..	..	14,94,042	58,011	3,08,56,143
Betalnuts	-275	..	..	..	..	..	..	..	-275
Tea	40,07,885	17,22,512	77	1,16,358	2	19	17,56,368	48,04,981	3,18,08,203

Coffee	95,22,105	..	..	-10,617	..	..	..	2,18,169	97,30,657
Soap	1,27,27,476	..	198	1,08,868	..	..	3,867	11,24,808	1,39,65,217
Cloth	23,56,02,392	22,54,070	1,52,93,821	28,53,534	9,94,990	17,90,925	23,60,575	8,16,073	26,29,66,380
Foot wear	80,43,751	-6,549	9,875	298	1,024	..	1,12,245	..	81,60,644
Cement	1,35,89,462	14,66,446	2,17,061	3,75,466	2,85,000	25,53,421	21,23,650	2,53,000	2,09,63,506
Rayons and Artificial Silk Fabrics	29,54,985	10,709	78,909	23,219	..	..	2,12,951	..	42,80,773
Paper	17,84,282	1,50,000	..	..	..	..	1,046	1,32,786	20,68,114
Electric lighting bulbs, and Fluorescent lighting tubes	1,39,432	..	..	..	..	..	..	..	1,39,432
Electric Fans and parts thereof	5,28,802	377	..	..	..	..	..	..	5,29,179
Electric batteries and parts thereof	5,29,131	8	..	..	..	..	..	..	5,29,130
Pigments, Colours, Paints, Enamels, Varnishes and Cellulose Lacquers.	8,81,742	1,493	..	..	..	..	3,772	..	9,97,007
Woolen Fabrics	2,07,704	..	..	..	..	..	10,484	..	2,18,188
Rubber . . . . .	..	..	..	..	..	..	..	115	115
Miscellaneous	1,76,29,345	2,46,142	44,505	1,80,915	8,501	69,210	74,014	52,455	1,83,05,087
Total Central Government—Net Receipts from Union Excise Duties.	99,17,96,005	2,50,64,059	1,97,46,776	92,81,172	23,61,740	82,27,397	1,29,45,867	1,27,90,388	1,08,22,13,404

A and AA—Principal Revenue Heads, etc.

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1955

	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried over
STATE GOVERNMENTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
proceeds assigned to States	95,64,000	42,18,000	1,87,46,000	1,67,58,000	99,06,000	1,66,49,000	68,19,000	59,15,000	2,94,60,000	11,80,35,000
Total State Governments	95,64,000	42,18,000	1,87,46,000	1,67,58,000	99,06,000	1,66,49,000	68,19,000	59,15,000	2,91,60,000	11,80,35,000

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1955—concl'd.

	Brought forward	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Total
STATE GOVERNMENTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to States	11,80,35,000	1,15,70,000	87,10,000	37,01,000	3,54,000	16,16,000	71,26,000	15,11,12,000
Total State Governments	11,80,35,000	1,15,70,000	87,10,000	37,01,000	3,54,000	16,16,000	71,26,000	15,11,12,000

Total Central and State Governments—Receipts from Union Excise Duties Rs. 1,23,33,25,404

No. 10-A—ACCOUNT of EXPENDITURE for COLLECTION of UNION EXCISE DUTIES for the year ended 31st March 1955

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENTS												
Direction	6,30,733	..	..	..	..	..	..	..	..	..	66,915	6,97,648
Collectorate Charges	10,30,860	29,64,437	27,28,327	26,29,744	1,07,93,378	15,00,332	74,51,208	..	18,36,299	45,73,688	56,35,091	4,11,43,364
Cost of printing banderols and Central Excise stamps and Labels.	..	..	..	..	22,14,604	..	..	..	..	..	..	22,14,604
Establishment charges paid to other Government, Departments, etc.	..	..	..	..	..	..	..	..	..	..	1,126	1,126
Commission paid to State Government for Collection of arrears of Central Excise Duty.	..	..	..	..	..	..	..	..	..	45,924	..	45,924
Commission paid to Posts and Telegraphs Departments for sale of Central Excise Revenue stamps.	93	3,162	925	650	68	56,924	5,168	367	530	2,135	1,862	71,864
Payments to states of their share of Union Excise Duties.	..	95,64,000	42,18,000	1,87,46,000	1,67,58,000	99,06,000	1,66,49,000	68,19,000	59,15,000	2,94,60,000	1,15,70,000	12,96,05,000
Works . . . . .	..	..	..	..	46,823	..	5,964	..	..	..	17,489	70,276
Deduct—Charges recovered from Customs Department.	4,16,800	5,42,467	7,56,246	1,41,535	30,76,764	..	45,18,930	..	8,48,000	..	19,69,209	1,22,69,951
CHARGES IN ENGLAND—												
Leave Salaries and Deputation Pay .	37,425	..	..	..	..	..	..	..	..	..	..	37,425
Sterling Overseas Pay	2,997	..	..	..	..	..	..	..	..	..	..	2,997
Other Charges	100	..	..	..	..	..	..	..	..	..	..	100
Total Expenditure for Collection of Union Excise Duties.	12,85,408	1,19,89,132	61,91,006	2,12,34,859	2,67,36,109	1,14,63,256	1,95,92,410	63,19,367	69,03,829	3,40,81,747	1,53,23,274	16,16,20,397

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

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

No. 10-A—ACCOUNT of EXPENDITURE for COLLECTION of UNION EXCISE DUTIES for the year ended 31st March 1955—concl.

	Frougt forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Direction	6,97,648	1,13,722	..	..	..	..	..	..	8,11,370
Collectorate Charges	4,11,43,364	17,35,307	5,13,417	9,36,943	..	8,69,855	11,84,379	6,86,837	4,70,70,102
Cost of Printing banderols and Central Excise Stamps and Labels	22,14,604	..	..	..	..	..	..	..	22,14,604
Establishment Charges paid to other Government Departments, etc.	1,126	..	..	..	..	..	..	..	1,126
Commission paid to State Government for collection of arrears of Central Excise Duty.	45,924	..	..	..	..	..	..	..	45,924
Commission paid to Posts and Telegraphs Department for sale of Central Excise Revenue Stamps	71,884	739	..	..	..	..	..	..	72,623
Payments to States of their share of Union Excise duties	12,96,05,000	87,10,000	37,01,000	3,54,000	16,16,000	71,26,000	..	..	15,11,12,000
Works	70,276	..	..	..	..	..	..	..	70,276
Defect—Charges recovered from Customs Department	1,22,69,951	..	..	..	..	1,28,000	11,13,600	86,500	1,35,98,051
CHARGES IN ENGLAND—									
Leave Salaries and Deputation Pay	37,425	..	..	..	..	..	..	..	37,425
Sterling Overseas Pay	2,997	..	..	..	..	..	..	..	2,997
Other Charges	100	..	..	..	..	..	..	..	100
Total Expenditure for Collection of Union Excise Duties	16,16,20,397	1,05,59,788	42,14,417	12,90,943	16,16,000	78,67,855	70,779	6,00,337	18,78,40,498

Charged .. 15,11,12,028
Voted .. 3,67,28,468

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 1954-55 Super-Tax was levied at a flat rate of four annas and nine pies in the rupee on the total income of a company. Abatement of part of the tax was, however, allowed under certain conditions. The revenue from Surcharge represents arrear collections in respect of years prior to 1946-47. The levy of Excess Profits Tax ceased with the chargeable accounting period ending with the 31st day of March, 1946. The revenue therefrom represents collections from cases brought forward from the preceding year as also new cases of earlier years discovered and assessed during the year.

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

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

counting 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 133.

No. 11—ACCOUNT of RECEIPTS under CORPORATION TAX for the year ended 31st March 1955

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried Over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Corporation Tax—												
Ordinary Collections	45,09,492	14,94,861	97,40,711	25,58,049	9,73,87,068	1,24,95,730	2,37,99,194	2,90,115	18,08,467	77,89,918	17,29,46,901	33,48,20,506
Miscellaneous	302	1,125	..	..	..	..	..	..	..	..	43,824	45,251
Deduct—Refunds—												
Payments on account of double income-tax relief granted to companies . . . . .	..	607	..	23,557	65,312	..	16,16,479	..	..	..	73,06,448	90,11,403
Other Refunds	2,33,058	1,84,982	82,29,109	474	43,64,687	20,924	6,24,685	32,067	5,95,745	9,49,763	41,33,402	1,93,68,896
TOTAL	42,76,736	18,10,397	15,11,602	25,34,018	9,29,57,069	1,24,74,806	2,15,59,030	2,58,048	12,12,722	68,40,155	16,15,50,875	30,64,85,458
Surcharge—												
Ordinary Collections . . . . .	..	21,905	..	..	1,970	..	..	..	..	200	596	24,671
Deduct—Refunds—												
Payments on account of double income-tax relief granted to companies . . . . .	..	1,670	..	..	..	..	..	..	..	..	76	1,746
Other Refunds . . . . .	..	..	..	3,18,613	..	..	..	..	..	..	..	3,18,613
TOTAL . . . . .	..	20,235	..	-3,18,613	1,970	..	..	..	..	200	520	-2,95,688
Excess Profits Tax—												
Ordinary Collections . . . . .	..	..	1,000	..	6,17,448	21,124	27,32,599	..	1,70,356	6,92,981	1,38,86,787	1,81,22,295
Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesseees under the Indian Finance Act, 1942												
	1,74,093	..	..	..	..	..	..	..	..	..	..	1,74,093
Deduct—Refunds—												
Double Excess Profits Tax Relief . . . . .	..	..	..	..	..	..	5,345	..	..	..	78,18,741	78,24,086
Other Refunds	66,569	..	..	..	77,93,140	14,004	5,45,602	..	63,127	3,29,931	36,88,647	1,25,01,020
TOTAL	-2,40,662	..	1,000	..	-71,75,692	7,120	21,81,652	..	1,07,229	3,63,050	23,79,399	-23,76,904

Business Profits Tax—												
Ordinary Collection	2,34,384	..	..	..	1,95,586	2,836	7,24,305	..	..	1,24,582	52,78,027	65,69,720
Deduct—Refunds—												
Other refunds . . . . .	..	..	..	..	13,14,079	1,456	5,73,388	..	28,009	89,840	18,04,681	38,11,453
TOTAL	2,34,384	..	..	..	-11,18,493	1,380	1,60,917	..	-28,009	34,742	34,73,346	27,58,267
Advance Payment of Tax under Section 18-A of the Indian Income Tax Act 1922—												
Gross Collections	19,96,007	5,24,977	65,83,068	..	4,49,19,468	1,01,85,831	1,63,63,969	31,745	11,95,198	24,26,132	11,73,77,814	20,16,04,209
Deduct—Amount transferred to Ordinary Collections on completion of regular assessment	8,509	1,15,970	..	..	3,14,68,315	62,14,856	1,27,88,812	8,894	3,63,632	33,72,936	8,16,99,179	13,60,41,103
Deduct—Amount refunded to Assessees	77,357	..	54,353	..	1,36,78,928	4,570	12,03,117	..	62,482	4,43,475	1,02,07,385	2,57,31,697
TOTAL	19,10,141	4,09,007	65,28,685	..	-2,27,775	39,66,405	23,72,040	22,851	7,69,084	-13,90,279	2,54,71,250	3,98,31,409
Total Receipts from Corporation Tax	(a)61,80,599	17,39,639	80,41,287	22,15,405	8,44,37,079	(b)1,64,49,711	2,62,73,639	2,80,899	(c)20,61,026	58,47,868	19,28,75,390	34,61,02,542

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

(b) Includes receipts realised in Bhopal.

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

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
CORPORATION TAX									
Ordinary Collections	33,48,20,506	15,19,005	13,97,537	47,85,657	1,87,286	19,53,359	6,08,873	79,08,947	35,31,81,170
Miscellaneous	45,251	..	..	..	..	..	..	..	45,251
<i>Deduct—Refunds—</i>									
Payments on account of double income tax relief granted to companies	90,11,403	..	..	..	1,92,865	..	11,842	1,64,359	93,80,969
Other Refunds	1,93,68,896	..	68,407	1,319	1,47,100	..	—5,327	7,83,038	2,03,43,483
TOTAL	30,64,85,458	15,19,005	13,49,130	47,84,338	—1,52,679	19,53,359	6,02,358	69,61,050	32,35,02,019
<i>Surcharge—</i>									
Ordinary Collections	24,671	..	..	..	..	..	..	..	24,671
<i>Deduct—Refunds—</i>									
Payments on account of double income tax relief granted to companies	1,746	..	..	..	..	..	..	..	1,746
Other Refunds	3,18,613	..	..	..	..	..	..	..	3,18,613
TOTAL	—2,95,688	..	..	..	..	..	..	..	—2,95,688
<i>Excess Profits Tax—</i>									
Ordinary Collections	1,81,22,295	..	..	4,58,300	..	..	..	16,480	1,85,97,084
<i>Deduct—Amount transferred to the Deposit account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942</i>									
	1,74,093	..	..	..	..	..	..	..	1,74,093
<i>Deduct—Refunds—</i>									
Double Excess Profits Tax Relief	78,24,086	..	..	..	..	..	..	..	78,24,086
Other Refunds	1,25,01,020	..	..	..	..	..	..	1,00,886	1,26,01,906
TOTAL	—23,76,904	..	..	4,58,300	..	..	..	—84,397	—20,03,001

Business Profits Tax—									
Ordinary collections	65,69,720	..	..	..	..	..	..	..	65,69,720
Deduct—Refunds—									
Other Refunds	38,11,453	..	..	..	..	41,789	54,068	..	39,07,310
TOTAL	27,58,267	..	..	..	..	—41,789	—54,068	..	26,62,410
Advance Payment of Tax under Section 18-A of the Indian Income Tax Act, 1922—									
Gross Collections	20,16,04,209	14,68,136	4,17,620	20,90,226	..	1,87,461	4,70,796	25,22,203	20,87,60,651
<i>Deduct—Amount transferred to ordinary Collections on completion of regular assessment</i>	13,60,41,103	3,13,637	38,820	25,12,571	..	78,296	2,22,125	23,67,959	14,20,74,511
<i>Deduct—Amount refunded to assesses</i>	2,57,31,697	22,849	..	970	..	117	..	3,20,486	2,60,76,119
TOTAL	3,98,31,409	11,31,650	3,78,800	—4,23,315	..	1,09,048	2,48,671	—6,66,242	4,06,10,021
Total Receipts from Corporation Tax	34,64,02,542	26,50,655	17,27,930	(d) 48,19,323	—1,52,879	20,20,618	7,96,961	62,10,411	36,44,75,761

(d) Includes receipts realised in Coorg.

No. 11-A—ACCOUNT of EXPENDITURE for COLLECTION of CORPORATION TAX for the year ended 31st March 1955

	Collection of Corporation Tax
	Rs.
CENTRAL GOVERNMENT	
India General	90,004
Andhra	27,279
Assam	2,17,991
Bihar	34,159
Bombay	19,11,152
Madhya Pradesh	3,03,195
Madras	5,82,606
Orissa	4,298
Punjab	42,384
Uttar Pradesh	1,47,338
West Bengal	41,33,316
Hyderabad	39,888
Madhya Bharat	24,235
Mysore	97,935
P.E.P.S.U.	2,501
Rajasthan	28,587
Saurashtra	14,417
Travancore-Cochin	1,39,511
Total Expenditure/ or collection of Corporation Tax (Voted)	78,40,802

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

REVENUE

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

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

Income-tax during 1954-55 was charged on a slab system, at rates rising from nine pies to four annas in the rupee. In the case of every individual, Hindu undivided family, unregistered firm and other associations of persons, not being a company or a local authority, no income tax was payable on a total income which before deduction of earned income allowance did not exceed Rs. 8,400 in the case of Hindu undivided family which satisfied certain conditions at the end of the previous year and Rs. 4,200 in every other case.

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

Tax at the maximum rate was deducted at source from interest on securities unless a certificate under Section 18 (3) of the Indian Income Tax Act was produced. The Indian Income-Tax Act was amended in 1945 so as to provide relief in respect of a portion of the earned income included in the total income of an assessee. Earned income is roughly speaking income from personal exertions and does not include for example the income of companies' dividends, interest on securities and income from property. Under Section 2(2) of the Finance Act, 1951, which continued to be in force during 1954-55 *vide* Finance Act, 1954, the amount of earned income relief allowed to an assessee for 1954-55 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 three annas to eight and a half annas in the rupee. In the case of Co-operative Societies other than the Sanikatta Salt-owner's Society in the State of Bombay, the rate of Super-tax was two and a half annas in the rupee on total income in excess of Rs. 25,000. Super-tax was levied at a flat rate of two and a half annas in the rupee on the whole of the total income of a local authority.

3. The rates of Income-tax and Super-Tax mentioned above were subject to a surcharge levied for the purposes of the Union at the rates specified in Schedule I to the Finance Act, 1951, which continued to be in force during 1954-55 *vide* Finance Act, 1954.

4. Special provisions had, however, been made for the continuance, in the assessment for the year ending 31st March 1955, of the rates of income-tax in force in the financial year 1953-54 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 under that Act. In regard to super-tax, provision had been made for the continuance of the rates in force in the financial year 1953-54 in respect of the income of an assessee, not being a company chargeable under the head "Salaries" on which super-tax had been or might have been deducted at source.

5. For complete particulars regarding the rates of Income-tax, Super-tax and Surcharge levied during 1954-55, see Schedule I to the Finance Act, 1951, which continued to be in force during 1954-55 *vide* Finance Act, 1954.

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

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

EXPENDITURE

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

	India General	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT													
INCOME-TAX													
(1) Ordinary Collections—													
(i) Taxes paid by companies	66,96,826	50,849	18,07,641	1,13,64,814	27,60,497	10,10,99,567	1,14,54,639	2,31,76,495	3,08,517	21,78,116	88,78,160	17,31,21,470	34,28,97,591
(ii) Other Collections	1,50,61,000	5,76,926	1,01,42,746	1,07,11,990	1,71,92,084	17,35,66,926	1,24,18,505	5,33,02,800	36,62,078	1,26,37,280	2,81,20,003	10,55,31,453	44,29,23,791
(iii) Capital Gains Tax . . . . .	..	..	..	..	..	3,53,544	..	1,48,119	..	..	2,542	3,77,402	8,81,607
(2) Deductions by Government from salaries and pensions—													
(i) Taxes in respect of Union emolu- ments	1,45,37,726	6,269	42,561	1,14,253	1,40,895	12,51,950	1,82,058	2,62,416	1,10,036	3,92,673	4,51,970	8,72,364	1,83,65,171
(ii) Taxes on other emoluments	97,610	1,53,079	4,57,534	3,75,147	8,17,660	15,94,674	5,11,358	9,53,898	3,59,518	39,49,241	15,29,238	15,17,375	1,23,16,382
(3) Deductions from interest on Govern- ment Securities													
	33,64,768	24,996	2,81,322	17,156	2,55,748	3,39,77,143	2,81,755	52,69,309	33,098	2,88,814	10,81,325	1,73,01,258	6,21,76,692
TOTAL	3,97,57,930	8,12,119	1,27,31,804	2,25,83,360	2,11,66,884	31,18,43,804	2,48,48,315	8,31,13,037	44,73,247	1,94,46,124	4,00,63,238	29,87,21,322	87,95,61,184
Deduct—Refunds—													
(1) Ordinary Collections—													
Taxes paid by companies	56,18,674	1,100	2,58,710	16,011	12,07,349	2,37,59,016	60,941	38,92,160	1,864	6,67,334	22,60,580	1,43,24,378	5,20,78,117
(2) Deductions by Government from sala- ries and pensions—													
Taxes in respect of Union emolu- ments	64,310	..	140	..	167	17,309	9,136	..	74	..	..	31,691	1,22,827
(3) Payments on account of double in- come tax relief granted to companies													
	..	..	557	..	21,824	59,953	..	14,82,947	..	..	..	67,07,030	82,72,111
(4) Other Refunds													
	24,48,044	72,988	16,08,182	6,32,308	53,36,087	4,60,41,200	17,59,152	1,04,89,351	6,76,063	42,56,622	58,72,782	1,24,84,402	9,16,77,171
TOTAL	81,81,028	74,088	18,77,689	6,48,519	66,65,227	6,98,77,478	18,29,229	1,68,64,468	6,77,991	49,23,956	81,33,362	3,35,47,601	15,21,50,226

SUPER TAX

Deductions by Government from salaries and pensions—

(i) Super-tax in respect of Union emoluments

(ii) Super-tax on other emoluments

(iii) Other Collections

TOTAL

Deduct—Refunds—

Deductions by Government from salaries and pensions—

(i) Super-tax in respect of Union emoluments

(ii) Other Refunds

TOTAL

Total Carried over

8,32,682	100	7,895	10,741	17,885	44,946	52,240	20,959	152	77,056	6,228	35,480	11,06,364
511	36,796	51,478	37,626	3,753	1,44,964	55,302	1,16,439	40,419	36,525	2,70,357	1,52,217	9,46,387
39,67,029	1,20,074	16,94,220	25,04,503	50,22,492	11,26,67,041	1,04,16,164	2,39,65,718	11,52,664	39,18,448	88,97,969	6,38,29,978	23,81,56,300
48,00,222	1,56,970	17,53,593	25,52,870	50,44,130	11,28,56,951	1,05,23,706	2,41,03,116	11,93,235	40,32,029	91,74,554	6,40,17,675	24,02,09,051
4,979	..	195	..	17,884	..	..	..	..	..	..	2,705	25,763
5,26,944	18,658	3,78,303	1,03,281	9,91,716	80,17,500	8,08,689	25,43,370	2,13,464	16,79,175	13,80,904	19,04,297	1,85,71,301
5,31,923	18,658	3,78,498	1,03,281	10,09,600	80,17,500	8,08,689	25,43,370	2,13,464	16,79,175	13,80,904	19,07,002	1,85,97,064
3,58,95,201	8,76,343	1,22,29,310	2,43,84,630	1,86,36,187	34,68,05,777	3,27,34,103	8,88,03,325	47,75,027	1,68,75,022	3,97,23,526	32,72,84,494	94,90,22,945

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
INCOME TAX									
(1) Ordinary Collections—									
(i) Taxes paid by companies	34,28,97,591	12,19,038	4,53,949	46,10,757	2,78,048	13,14,287	8,48,479	88,26,336	86,04,48,485
(ii) Other Collections	44,29,23,791	90,14,247	33,32,540	1,11,64,044	17,88,065	40,24,587	68,44,060	79,39,804	48,70,31,144
(iii) Capital Gains Tax	8,81,607	..	..	..	..	..	..	..	8,81,607
(2) Deductions by Government from salaries and pensions—									
(i) Taxes in respect of Union emoluments.	1,83,65,171	86,271	26,312	77,845	23,842	40,860	64,752	13,406	1,86,98,459
(ii) Taxes on other emoluments	1,23,16,332	9,01,878	2,35,574	3,70,789	2,97,954	3,12,553	2,87,129	1,32,876	1,48,55,085
(3) Deduction from interest on Government Securities.	6,21,76,692	2,19,155	97,129	3,81,757	266	10,928	1,54,312	3,88,409	6,34,28,648
TOTAL	87,95,61,184	1,14,40,589	41,45,510	1,66,05,192	23,88,175	57,03,215	81,98,732	1,73,00,831	94,53,43,428
Deduct—Refunds—									
(1) Ordinary Collections—									
Taxes paid by companies	5,20,78,117	46,798	2,50,047	1,28,665	11,94,647	97,831	63,118	10,57,840	5,49,16,658
(2) Deductions by Government from salaries and pensions—									
Taxes in respect of Union emoluments.	1,22,827	..	..	947	..	194	90	105	1,24,163
(3) Payments on account of double income-tax relief granted to companies.	82,72,111	..	..	..	1,77,042	..	10,871	1,51,334	86,11,358
(4) Other Refunds	9,16,77,171	7,29,173	31,81,373	14,37,099	13,53,690	9,27,415	10,54,850	17,46,874	10,21,07,645
TOTAL	15,21,50,226	7,74,971	34,32,020	15,66,711	27,25,379	10,25,440	11,28,924	29,56,153	16,57,59,824

SUPER TAX									
(1) Deductions by Government from salaries and pensions—									
(i) Super Tax in respect of Union emoluments.	11,06,364	811	3,322	..	2,757	1,493	5,797	..	11,20,544
(ii) Super tax on other emoluments .	9,46,387	1,52,365	4,211	60,658	20,394	7,566	7,375	..	11,98,956
(2) Other collections	23,81,56,300	25,24,142	12,40,792	24,42,285	4,77,985	24,23,584	28,16,534	22,19,176	25,23,00,748
TOTAL .	24,02,09,051	26,77,318	12,48,325	25,02,893	5,01,136	24,32,643	28,29,706	22,19,176	25,46,20,248
<i>Deduct—Refunds—</i>									
Deductions by Government from salaries and pensions—									
(i) Super Tax in respect of Union emoluments.	25,763	294	..	..	..	..	6,450	..	32,507
(ii) Other Refunds	1,85,71,301	1,00,026	36,712	1,33,731	1,88,595	73,103	71,472	4,10,446	1,95,85,386
TOTAL .	1,85,97,064	1,00,320	36,712	1,33,731	1,88,595	73,103	77,922	4,10,446	1,96,17,893
Total Carried over .	94,90,22,945	1,32,42,616	19,25,103	1,74,07,643	—24,663	70,37,315	98,21,592	1,61,53,408	1,01,45,85,959

No. 12—ACCOUNT of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1955—contd.

	India General	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT													
Brought forward	3,58,95,201	8,76,343	1,22,29,310	2,43,84,630	1,86,36,187	34,68,05,777	3,27,34,103	8,88,03,325	47,75,027	1,68,75,022	3,97,23,526	32,72,84,494	94,90,22,945
SURCHARGE													
Ordinary collections	15,84,955	31,241	5,99,018	7,09,089	10,71,558	1,92,88,534	16,32,645	50,79,220	2,79,613	9,21,524	24,32,398	1,74,86,556	5,11,16,351
<i>Deduct—Refunds—</i>													
(i) Payments on account of Double Income-tax relief granted to companies . . . . .	..	..	1,962	..	..	..	..	..	..	..	..	71	2,033
(ii) Other refunds	1,37,773	4,991	1,32,195	45,904	2,57,915	3,91,789	91,682	6,31,770	78,172	2,84,269	5,05,599	9,62,370	35,24,429
Total	14,47,182	26,250	4,64,861	6,63,185	8,13,643	1,88,96,745	15,40,963	44,47,450	2,01,441	6,37,255	19,26,799	1,65,24,115	4,75,89,889
EXCESS PROFITS TAX													
Ordinary collections	1,48,552	..	3,02,434	2,75,142	2,42,442	1,02,27,280	38,067	12,33,783	1,500	77,785	3,48,548	15,91,498	1,44,87,031
<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to Assesseees under the Indian Finance Act, 1942.</i>	—69,091	..	..	..	..	..	..	..	..	..	..	..	—69,091
<i>Deduct—Refunds—</i>													
Double Excess Profits Tax Relief . . . . .	..	..	..	..	..	..	..	10,89,961	..	..	..	..	10,89,961
Other refunds	3,65,067	..	29,484	2,24,682	3,49,658	20,67,347	16,182	7,65,516	10,298	1,10,891	3,64,742	3,50,990	46,54,857
Total	—1,47,424	..	2,72,950	50,460	—1,07,216	81,59,933	21,885	—6,21,694	—8,798	—33,106	—16,194	12,40,508	88,11,304
BUSINESS PROFITS TAX—													
Ordinary collections . . . . .	..	..	5,878	..	32,178	26,73,452	..	3,04,495	48,930	51,872	2,65,693	4,98,258	38,80,756
<i>Deduct—Refunds—</i>													
Other refunds . . . . .	..	..	1,815	..	..	4,72,794	79,419	41,476	48,930	7,629	..	1,32,877	7,84,940
Total . . . . .	..	..	4,063	..	32,178	22,00,658	—79,419	2,63,019	..	44,243	2,65,693	3,65,381	30,95,816
Advance Payment of Tax under Section 18-A of the Indian Income Tax Act 1942—													
Gross collections	99,78,706	1,78,762	55,93,642	86,18,357	1,06,06,580	21,53,76,298	2,29,27,643	5,20,72,767	24,37,495	69,99,588	1,80,25,513	17,97,19,200	53,35,40,551
<i>Deduct—Amount transferred to ordinary collections on completion of regular assessment.</i>	63,25,204	1,97,505	33,34,280	..	..	9,95,62,338	1,24,65,440	3,98,28,470	27,185	37,40,152	1,37,45,181	11,67,05,435	29,64,32,190
<i>Deduct—Amount refunded to assesseees</i>	9,07,278	18,174	18,45,251	1,05,88,169	77,91,233	5,73,62,695	11,90,267	94,80,180	9,61,225	7,57,401	15,43,899	1,23,62,822	10,53,08,594
Total	22,46,224	—36,917	4,14,111	—19,69,812	28,15,347	5,94,50,265	92,71,936	27,70,117	14,49,085	25,02,035	27,36,433	5,01,50,943	13,17,99,767

Miscellaneous	2,30,108	27,704	2,64,842	1,91,491	7,60,010	40,20,968	8,44,096	15,27,426	1,15,062	4,22,044	6,32,310	9,84,076	1,00,20,132
Taxes on Agricultural Income . . . . .	..	..	..	1,67,302	..	..	..	..	..	..	..	..	1,67,302
Receipts in England	(f) 57,64,118	..	..	..	..	..	..	..	..	..	..	..	57,64,118
Deduct—Share of net proceeds assigned to States	(d) 2,07,80,000	..	3,25,94,000	1,33,58,000	5,78,86,000	10,38,97,000	3,11,69,000	5,67,38,000	2,07,80,000	(e) 2,37,48,000	9,35,08,000	6,67,91,000	52,12,49,000
TOTAL CENTRAL GOVERNMENT	(a) 2,46,55,404	8,93,380	-1,89,43,863	1,01,29,256	-3,49,35,851	33,56,37,346	(b) 1,31,64,564	4,04,51,643	-1,42,48,183	(c) 33,00,507	-4,82,39,433	32,97,58,517	63,50,22,273

(a) Includes collections in :—

(i) Posts and Telegraphs Department—Rs. 7,03,599

(ii) Defence Department—Rs. 79,32,777

(b) Includes receipts realised in Bhopal.

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

(d) Represents assignment to Rajasthan.

(e) Includes Rs. 44,53,000 assigned to P.E.P.S.U.

(f) The details are—

	Common Wealth Relations Office	High Commission	Total converted into Rs. at £1= Rs. 13½
Income Tax—	£	£	Rs.
(i) Taxes in respect of Union Emoluments	238,520	59,802	39,77,632
(ii) Taxes on other Emoluments . . . . .	..	75,126	10,01,679
Super Tax—			
(i) Super Tax in respect of Union Emoluments	25,642	6,399	4,27,212
(ii) Super Tax on other Emoluments . . . . .	..	8,538	1,13,835
Surcharge—			
Ordinary collections	11,581	6,701	2,43,760
Total	275,743	156,566	Rs.
Total Converted into Rs. at £ 1= Rs. 13½	Rs. 36,76,569	Rs. 20,87,549	57,64,118

	Brought forward	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Brought forward	94,00,22,945	1,32,42,616	19,25,103	1,74,07,643	— 24,663	70,37,315	98,21,592	1,61,53,408	1,01,45,86,959
SURCHARGE									
Ordinary Collections	5,11,16,351	4,06,583	2,33,712	5,80,198	1,16,102	3,22,589	3,42,936	7,27,414	5,38,45,885
Deduct—Refunds—									
(i) Payments on account of double income tax relief granted to companies	2,033	..	..	..	10	..	..	..	2,043
(ii) Other Refunds	35,21,429	3,830	12,615	26,271	82,901	62,725	29,284	1,21,266	38,63,321
Total	4,75,89,889	4,02,753	2,21,097	5,53,927	33,191	2,59,864	3,13,652	6,06,148	4,99,80,521
EXCESS PROFITS TAX									
Ordinary Collections	1,44,87,031	1,13,000	..	60,379	..	..	..	1,66,232	1,48,26,642
Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942	—69,091	..	..	..	..	..	..	..	—69,091
Deduct—Refunds—									
Double Excess Profits Tax Relief	10,89,961	..	..	..	..	..	..	..	10,89,961
Other Refunds	46,54,857	5,077	..	34,007	..	..	..	77,983	47,71,924
Total	88,11,304	1,07,923	..	26,372	..	..	..	88,249	90,33,848
BUSINESS PROFITS TAX									
Ordinary Collections	38,80,756	3,347	..	..	..	..	..	..	38,84,103
Deduct—Refunds—									
Other Refunds	7,84,940	..	..	..	..	..	..	..	7,84,940
Total	30,95,816	3,347	..	..	..	..	..	..	30,99,163
Advance Payment of Tax under Section 18.A of the Indian Income Tax Act 1922—									
Gross collections	53,35,40,551	69,87,064	35,55,726	75,65,621	6,73,710	26,14,302	51,36,260	57,65,108	56,58,38,342
Deduct—Amount transferred to ordinary collections on completion of regular assessment	29,64,32,190	36,65,876	15,81,719	81,93,116	5,40,385	11,07,044	27,92,210	53,78,441	31,96,90,981
Deduct—Amount refunded to assesses	10,53,08,594	3,71,022	1,09,181	8,24,959	76,794	78,619	3,68,188	13,23,816	10,84,61,173
Total	13,17,99,767	29,50,166	18,64,826	—14,52,454	56,531	14,28,639	19,75,862	—9,37,149	13,76,86,188

Miscellaneous	1,00,20,132	1,98,114	32,123	3,77,510	60,844	67,437	2,05,105	2,19894	1,11,81,159
Taxes on Agricultural income	1,67,302	..	..	..	..	..	..	..	1,67,302
Receipts in England	57,64,118	..	..	..	..	..	..	..	57,64,118
Deduct—Share of net proceeds assigned to States	52,12,49,000	2,67,16,000	1,03,90,000	12,07,000	..	..	..	..	55,95,62,000
TOTAL CENTRAL GOVERNMENT	63,50,22,273	-98,11,081	- 63,46,851	(a) 1,57,05,998	1,25,903	87,93,255	1,23,16,211	1,61,30,550	67,19,36,258

(a) Includes receipts realised in Coorg.

No. 12—ACCOUNT of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March 1955

	Government of Bhopal	Government of Coorg	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS														
Share of net proceeds assigned to States	..	..	..	3,25,94,000	1,33,58,000	5,78,86,000	10,38,97,000	3,11,69,000	5,67,38,000	2,07,80,000	1,92,95,000	9,35,08,000	6,67,91,000	49,60,16,000
Taxes on Agricultural Income	90,103	17,73,621	1,77,756	..	87,10,848	28,29,985	..	..	..	3,86,642	..	65,39,867	1,27,02,130	3,32,10,952
Miscellaneous	..	..	..	..	..	10,242	..	..	..	..	..	..	3,360	13,602
Deduct—Refunds	..	16,150	2,234	..	47,393	3,01,260	..	..	..	86,343	..	3,31,047	84,031	8,68,458
Total	90,103	17,57,471	1,75,522	3,25,94,000	2,20,21,455	6,04,24,967	10,38,97,000	3,11,69,000	5,67,38,000	2,10,80,299	1,92,95,000	9,97,16,820	7,94,12,459	52,83,72,096

No. 12—ACCOUNT of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March 1955—concl'd.

	Brought forward	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS								
Share of net proceeds assigned to States	49,60,16,000	2,67,16,000	1,03,90,000	12,07,000	44,53,000	2,07,80,000	..	55,95,62,000
Taxes on Agricultural Income	3,32,10,952	3,74,803	..	..	..	3,87,439	1,50,25,697	4,89,96,891
Miscellaneous	13,602	..	..	..	..	..	..	13,602
Deduct—Refunds	8,68,458	1,52,280	..	..	..	..	1,46,058	11,66,796
Total	52,83,72,096	2,69,38,523	1,03,90,000	12,07,000	44,53,000	2,11,67,439	1,48,79,639	60,74,07,697

Rs.

TOTAL RECEIPTS CENTRAL AND STATE GOVERNMENTS UNDER TAXES ON INCOME ETC. 1,27,93,43,955

No. 12-A—ACCOUNT of EXPENDITURE for COLLECTION of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March 1955

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Direction	7,24,139	..	..	..	13,279	..	1,38,884	..	..	..	44,112	9,20,414
Collection of Income-tax	14,59,130	8,34,259	5,42,596	12,51,984	1,01,46,892	9,47,495	30,25,153	2,47,023	12,62,197	29,19,658	63,50,920	2,89,67,307
Other Charges	1,02,120	..	..	91,027	2,66,361	..	2,04,225	..	..	1,03,271	98,653	8,65,657
Collection of Taxes on Agricultural Income . . . . .	..	..	4,354	..	..	..	..	..	..	..	..	4,354
Charges in England—												
Leave salaries and deputation pay	17,206	—	..	..	..	..	..	..	..	..	..	17,206
Other charges	637	..	..	..	..	..	..	..	..	..	..	637
<i>Deduct</i> —Proportionate charges trans- ferred to '3 Corporation Tax'	90,004	27,279	2,17,991	34,159	19,11,152	3,03,195	5,82,608	4,298	42,384	1,47,338	41,33,316	74,93,724
<i>Deduct</i> —Proportionate charges trans- ferred to '5 Estate Duty'	20,426	1,696	14	8	1,35,097	4,229	14,025	..	467	2,343	41,208	2,19,513
Total Expenditure for Collection of Taxes on Income other than Cor- poration Tax and Estate Duty	21,92,802	8,05,284	3,28,945	13,08,844	83,80,283	6,40,071	27,71,629	2,42,725	12,19,346	28,73,248	22,99,161	2,30,62,338

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

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

No. 12-A—ACCOUNT of EXPENDITURE for COLLECTION of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March 1955—contd.

	Brought forward	Hyderabad	Madhya Bharat	Mysore	PETSU	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
Direction	9,20,414	..	..	..	..	..	..	..	9,20,414
Collection of Income Tax	2,89,67,307	9,88,021	2,00,079	7,34,393	2,79,204	4,17,140	5,04,540	6,13,120	3,27,03,804
Other Charges	8,65,657	..	..	..	..	..	..	..	8,65,657
Collection of Taxes on Agricultural income	4,354	..	..	..	..	..	..	..	4,354
Charges in England—									
Leave salaries and deputation pay	17,206	..	..	..	..	..	..	..	17,206
Other charges	637	..	..	..	..	..	..	..	637
Deduct—Proportionate charges transferred to '3—Corporation Tax'.	74,93,724	39,888	24,238	97,936	2,501	28,587	14,417	1,39,511	78,40,802
Deduct—Proportionate charges transferred to '5—Estate Duty'.	2,19,513	1,472	718	2,145	..	480	2,712	1,092	2,23,132
Total Expenditure for Collection of Taxes on Income other than Corporation Tax and Estate Duty.	2,30,62,338	9,46,661	1,75,123	6,34,312	2,76,703	3,88,073	4,87,411	4,72,517	2,64,43,138

Charged .. 46,591
Voted .. 2,63,96,547

No. 12-A—ACCOUNT of EXPENDITURE for COLLECTION of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1955—concl'd.

	Government of Coorg	Government of Vindhya Pradesh	Government of Assam	Government of Bihar	Government of Orissa	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS										
Collection of Taxes on Agricultural Income	20,618	25,980	95,170	4,38,994	3,50,091	2,91,362	4,52,039	56,400	2,72,539	20,03,193
Works . . . . .	..	..	..	..	3,778	..	..	..	..	3,778
Total (Voted)	20,618	25,980	95,170	4,38,994	3,53,869	2,91,362	4,52,039	56,400	2,72,539	20,06,971

Total Expenditure Central and State Governments for Collection of Taxes on Income other than Corporation Tax and Estate Duty Rs. 2,84,50,109

V and 5—Estate Duty**REVENUE**

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

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

3. For complete particulars regarding rates of Estate Duty during 1954-55, see Second Schedule to the Estate Duty Act, 1953.

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

EXPENDITURE

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

No. 13 -ACCOUNT of RECEIPTS under ESTATE DUTY for the year ended 31st March, 1955

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT														
I—ESTATE DUTY ON AGRICULTURAL LAND—														
Ordinary Collections . . . . .	..	..	..	..	4,84,122	1,53,920	..	..	162	3,346	..	..	24,000	6,65,540
Miscellaneous . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct</i> —Share of net proceeds assigned to States.	(a) 24,000	..	1,000	..	72,000	12,000	..	2,000	3,000	1,44,000	..	36,000	72,000	3,66,000
Total	—24,000	..	—1,000	..	4,12,122	1,41,920	..	—2,000	—2,848	—1,40,654	..	—3,000	—48,000	2,99,540
II—ESTATE DUTY ON PROPERTY OTHER THAN AGRICULTURAL LAND—														
Ordinary Collections . . . . .	..	61,731	500	..	44,32,479	..	5,10,420	..	16,861	81,900	14,99,725	53,552	..	66,57,168
Miscellaneous	7,43,381	..	..	287	..	..	..	..	..	..	..	..	2,128	7,45,796
<i>Deduct</i> —Share of net proceeds assigned to States	(a) 1,93,000	3,03,000	1,25,000	5,39,000	9,67,000	2,90,000	5,28,000	1,93,000	1,80,000	8,71,000	6,22,000	2,49,000	97,000	51,57,000
Total	5,50,381	—2,41,269	—1,24,500	—5,38,713	34,65,479	—2,90,000	—17,580	—1,93,000	—1,63,139	—7,89,100	8,77,725	—1,95,448	—94,872	22,45,964
Total—Central Government	5,26,381	—2,41,269	—1,25,500	—5,38,713	38,77,601	—1,48,080	—17,580	—1,95,000	—1,65,987	—9,29,754	8,77,725	—2,31,448	—1,42,872	25,45,504

(a) Represents assignments to Rajasthan.

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY for the year ended 31st March, 1955—concl'd.

	Brought forward	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT							
I—ESTATE DUTY ON AGRICULTURAL LAND—							
Ordinary Collections	6,65,540	425	..	..	129	..	6,66,094
Miscellaneous . . . . .	..	..	..	..	..	..	..
<i>Deduct</i> —Share of net proceeds assigned to States	3,66,000	(b) 1,000	..	..	4,000	..	3,71,000
Total	2,99,540	—575	..	..	—3,871	..	2,95,094
II—ESTATE DUTY ON PROPERTY OTHER THAN AGRICULTURAL LAND							
Ordinary Collections	66,57,168	77,635	..	17,475	98,563	39,737	68,90,578
Miscellaneous	7,45,796	..	..	..	..	..	7,45,796
<i>Deduct</i> —Share of net proceeds assigned to States	51,57,000	1,36,000	41,000	..	55,000	1,38,000	55,27,000
Total	22,45,964	—58,365	—41,000	17,475	43,563	—98,263	21,09,374
Total—Central Government	25,45,504	—58,940	—41,000	17,475	39,692	—98,263	24,04,468

(b) Represents assignments to Coorg.

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY for the year ended 31st March, 1955

	Government of Coorg	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS														
I—ESTATE DUTY ON AGRICULTURAL LAND—														
Share of net proceeds assigned to States	1,000	..	1,000	..	72,000	12,000	..	2,000	(a) 3,000	1,44,000	..	36,000	72,000	3,43,000
II—ESTATE DUTY ON PROPERTY OTHER THAN AGRICULTURAL LAND—														
Share of net proceeds assigned to States	..	3,03,000	1,25,000	5,39,000	9,67,000	2,90,000	5,28,000	1,93,000	1,80,000	8,71,000	6,22,000	2,49,000	97,000	49,64,000
Total	1,000	3,03,000	1,26,000	5,39,000	10,39,000	3,02,000	5,28,000	1,95,000	1,83,000	10,15,000	6,22,000	2,85,000	1,69,000	53,07,000

(a) The corresponding amount in the State Finance Accounts has been misclassified under the head "V—Estate Duty—Estate Duty on property other than Agricultural Land."

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY for the year ended 31st March, 1955—*concl'd.*

	Brought forward	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS							
I—ESTATE DUTY ON AGRICULTURAL LAND—							
Share of net proceeds assigned to States	3,43,000	..	..	24,000	4,000	..	3,71,000
II—ESTATE DUTY ON PROPERTY OTHER THAN AGRICULTURAL LAND—							
Share of net proceeds assigned to States	49,64,000	1,36,000	41,000	1,93,000	55,000	1,38,000	55,27,000
Total	53,07,000	1,36,000	41,000	2,17,000	59,000	1,38,000	58,98,000

Total Receipts Central and State Governments under Estate Duty

Rs.
83,02,468

No. 13-A—ACCOUNT of EXPENDITURE for COLLECTION of ESTATE DUTY for the year ended 31st March 1955

CENTRAL GOVERNMENT		Collection of Estate Duty
		Rs.
India General		20,428
Andhra		1,696
Assam		14
Bihar		8
Bombay		1,35,097
Madhya Pradesh		4,229
Madras		14,025
Punjab		487
Uttar Pradesh		2,343
West Bengal		41,208
Hyderabad		1,472
Madhya Bharat		718
Mysore		2,145
Rajasthan		489
Saurashtra		2,712
Travancore-cochin		1,092
Total Expenditure for collection of Estate Duty (Voted)		2,28,132

VI and 6—Opium

REVENUE

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

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

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

3. Besides the factory at Ghazipur, the Government started in 1934, a factory at Neemuch for the manufacture of biscuit opium for supply to the then Central

India and the Rajputana (now Madhya Bharat and Rajasthan) States. The manufacture of biscuit opium was discontinued in 1935-36 but it was decided then that this factory should manufacture hard ball opium for supply to those States.

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

EXPENDITURE.

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

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

No. 14—ACCOUNT of OPIUM REVENUE for the year ended 31st March 1955

	Punjab	Uttar Pradesh	Madhya Bharat	Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT.					
Sale of Raw opium to State Governments . . . .	..	34,73,921	15,87,764	..	50,61,685
Sale of Raw opium to countries outside India . .	..	1,70,07,792	..	..	1,70,07,792
Sale of Medical opium in India . . . . .	..	2,22,099	..	..	2,22,099
Sale of Alkaloids of opium in India . . . . .	..	10,22,517	..	..	10,22,517
Sale of Alkaloids of opium to Countries outside India .	..	10,17,370	..	..	10,17,370
Miscellaneous . . . . .	..	94,280	13,280	7,937	1,15,477
Total . . . . .	..	2,28,37,979	16,01,024	7,937	2,44,46,940
<i>Deduct—Refunds</i>	24	606	65,387	1,83,000	2,39,017
Total Opium Revenue	—24	2,28,37,373	15,45,637	—1,75,063	2,42,07,923

No. 14-A—ACCOUNT of EXPENDITURE in connection with OPIUM for the year ended 31st March 1955

	Punjab	Uttar Pradesh	Madhya Bharat	Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Direction	1,95,940	..	..	..	1,95,940
Superintendence . . . . .	..	4,88,035	53,993	..	5,42,028
Other opium agencies and establishments	87,481	..	3,15,898	1,88,487	5,91,866
Ghazipur Opium Factory . . . . .	..	12,74,824	..	..	12,74,824
Neemuch Opium Factory . . . . .	..	..	1,00,926	..	1,00,926
Purchase of opium	86,450	..	..	..	86,430
Payments to Cultivators . . . . .	..	47,75,742	63,74,704	43,17,236	1,54,67,682
Miscellaneous opium charges . . . . .	..	1,09,705	..	..	1,09,706
Miscellaneous . . . . .	..	2,125	..	..	2,125
Charges in England:—					
Stores . . . . .	..	2,040	..	..	2,040
Other Charges . . . . .	..	307	..	..	307
Total Opium Expenditure (Voted)	3,69,871	66,52,778	68,45,521	45,05,723	1,83,73,893

VII and 7—Land Revenue

REVENUE

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

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

EXPENDITURE

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

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

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

CAPITAL EXPENDITURE

65—Payment of Compensation to Land-Holders, etc., on the Abolition of Zamindari System

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

No. 15—ACCOUNT of LAND REVENUE for the year ended 31st March 1955

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue	27,66,005	2,94,111	50,43,454	4,17,909	1,91,729	17,65,508	73,85,331	4,58,03,822	1,28,22,020	3,40,31,258	6,84,90,054	3,77,59,913	5,75,10,212	27,42,81,324
Sale of Government Estates	7,84,422	..	..	..	..	30,481	..	..	11,511	..	95,074	..	..	9,21,488
Sale proceeds of waste lands and redemption of land tax.	87,529	..	..	23,406	..	10,598	9,674	14,288	2,89,470	6,420	22,48,827	98,646	1,25,330	29,14,186
Recoveries on account of survey and settlement charges.	..	..	..	..	..	..	..	32,812	..	20,418	9,13,444	87,061	1,35,201	11,88,936
Rents, etc., of fisheries	2,28,954	..	3,032	..	..	..	9,361	1,99,182	12,49,852	42,216	1,343	24,851	1,09,483	* 18,68,274
Recovery of cost of maintenance of boundary pillars.	..	..	..	..	..	..	..	..	..	4	21,367	..	..	21,371
Rates and cesses on lands	72,994	..	10,747	..	..	1,72,038	21,966	..	17,23,380	..	96,202	7,69,842	..	28,67,169

Recoveries of overpayments	5,471	150	491	779	..	1,677	10,281	10,058	7,896	5,623	95,512	17,527	4,744	1,60,209
Moturpha (House Tax) Collections (India)	54,270	..	..	..	..	3,833	..	..	..	..	..	..	..	57,903
Collection of payments for services rendered.	19	58	..	7	..	..	5,438	50,804	7,065	1,41,551	88,311	..	40,425	3,33,678
Miscellaneous	6,04,169	1,53,739	1,28,011	44,280	62,213	1,02,733	3,67,224	12,22,989	25,75,915	21,68,749	26,55,330	89,57,247	21,73,682	2,12,16,281
Receipts from the Management of Ex-Zamindari Estates.	..	..	..	..	..	..	13,37,022	..	..	..	..	10,22,786	..	23,59,808
Total	46,03,833	4,48,058	51,85,735	4,86,381	2,53,942	20,86,664	91,46,297	4,73,33,955	1,86,87,109	3,64,16,239	7,47,05,464	4,87,37,873	6,00,99,077	30,81,90,627
<i>Deduct—Refunds</i>	<i>1,18,578</i>	<i>3,100</i>	<i>21,475</i>	<i>5,687</i>	<i>200</i>	<i>9,490</i>	<i>12,295</i>	<i>3,07,661</i>	<i>2,22,253</i>	<i>3,27,449</i>	<i>27,89,274</i>	<i>4,79,545</i>	<i>5,58,000</i>	<i>48,55,007</i>
<i>Deduct—Portion of Land Revenue due to Irrigation, vide Accounts Nos. 30, 34 and 71-B.</i>	<i>..</i>	<i>22,296</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>8,90,250</i>	<i>..</i>	<i>1,70,04,883</i>	<i>1,79,17,429</i>
Total Receipts under Land Revenue	44,85,255	4,22,662	51,64,260	4,80,694	2,53,742	20,77,174	91,34,002	4,70,26,294	1,84,64,856	3,60,88,790	7,10,25,940	4,82,58,328	4,25,36,194	28,54,18,191

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

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue	27,42,81,324	79,24,115	1,97,61,838	20,05,40,188	99,29,431	5,22,51,641	3,68,50,362	1,26,52,443	71,88,663	2,90,08,382	2,96,21,973	62,56,442	68,62,66,802
Sale of Government Estates	9,21,488	..	..	7,290	..	61,016	..	5,63,208	1,881	1,86,288	..	..	17,41,171
Sale proceeds of waste lands and redemption of Land tax.	29,14,186	7,541	156	4,008	13,167	6,639	9,918	..	14	42,846	9,243	3,342	30,11,060
Recoveries on account of survey and settlement charges.	11,88,936	38,147	1,195	..	..	1,03,382	52,376	4,41,271	..	8,032	1,39,634	13,330	19,86,303
Rents, etc., of fisheries	18,68,274	83,462	..	121	47,107	..	..	279	730	..	..	..	19,99,973
Recovery of cost of maintenance of boundary pillars.	21,371	30	..	2,378	..	4,234	..	..	..	262	..	..	28,275
Rates and cesses on lands	28,67,169	4,71,734	9,500	4,300	15,56,449	58,294	4,64,610	..	13,41,168	9,57,244	..	..	77,30,468
Recoveries of overpayments	1,60,209	1,040	1,04,733	1,17,068	6,336	18,786	61,432	1,619	1,298	44,631	1,32,800	1,088	6,51,040
Moturpha (house-tax) Collections (India)	57,903	..	..	..	..	..	..	..	..	..	..	..	57,903
Collection of payments for services rendered.	3,33,678	27,049	..	37,283	3,25,570	69,016	4,104	11,788	27	8,30,225	30,546	786	16,70,072
Miscellaneous	2,12,16,281	9,63,600	36,70,231	4,68,935	1,86,630	33,13,207	30,10,779	26,18,901	24,06,069	94,23,051	8,02,717	12,81,993	4,93,62,394
Receipts from the management of Ex-Zamindari Estates.	23,59,808	35,67,627	..	..	..	..	..	..	..	12,84,633	..	..	72,12,068
Total	30,81,90,627	1,30,84,345	2,35,47,653	20,11,81,571	1,20,64,690	5,58,86,215	4,04,53,581	1,62,89,509	1,09,39,850	4,17,85,594	3,07,36,913	75,56,981	76,17,17,529
Deduct—Refunds	48,55,007	83,164	76,710	2,84,453	62,581	1,79,969	2,19,901	7,19,359	16,622	3,23,100	1,91,933	97,767	71,10,566
Deduct—Portion of Land Revenue due to Irrigation, vide Accounts Nos. 30, 34 and 71-B.	1,79,17,429	(a) 3,64,059	16,35,396	39,84,656	..	18,27,808	..	1,46,403	..	..	50,000	..	2,59,25,751
Total Receipts under Land Revenue	28,54,18,191	1,26,37,122	2,18,35,547	19,69,12,462	1,20,02,109	5,38,78,438	4,02,33,680	1,54,23,747	1,09,23,228	4,14,62,494	3,04,94,980	74,59,214	72,86,81,212

(a) The corresponding amount has been adjusted under the minor head 'Owners' rates in Account No. 32 (Rs. 2,34,041) and Account No. 34 (Rs. 1,30,018).

No. 15-A—ACCOUNT of EXPENDITURE connected with the COLLECTION of LAND REVENUE for the year ended 31st March 1955

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	12,77,587	1,19,004	..	..	22,859	..	..	1,28,161	12,08,723	7,96,842	48,30,795	..	1,23,208	85,07,179
Management of Government estates . . . . .	..	..	..	..	..	..	..	..	31,450	1,99,62,027	..	11,784	..	2,00,05,261
Charges on account of land revenue collections.	22,915	11,814	1,44,938	..	..	..	1,14,159	..	5,58,954	..	..	25,48,914	..	34,01,694
Charges on account of fishery collections	..	..	..	..	..	..	..	..	2,172	..	..	..	..	2,172
Survey, Settlement and Record operations.	8,68,132	2,08,392	..	..	..	3,70,756	..	25,59,852	12,13,097	14,69,362	..	14,39,419	37,79,962	1,19,08,972
Land Records	69,267	(b) 2,10,832	6,52,064	2,40,879	2,58,934	6,09,805	21,43,239	4,79,260	10,15,276	58,589	1,15,09,540	81,96,620	5,54,877	2,59,98,982
Charges on account of encumbered estates.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Allowances to District and Village Officers (a).	..	..	..	33,101	..	20,248	..	..	..	..	..	..	..	53,349
Assignments and Compensations	13,943	5,081	8,39,074	..	..	..	50,741	8,95,974	33,861	98,413	23,05,869	22,856	24,79,404	67,45,216
Works . . . . .	..	..	..	4,160	..	..	2,87,377	..	35,005	..	..	..	..	3,27,148
Expenditure in connection with Ex-Zamindari Estates.	..	..	..	..	..	..	13,44,862	..	..	..	..	3,10,96,086	..	3,24,40,948
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Transfer to the Zamindari Abolition Fund	..	..	..	..	..	..	..	15,00,000	..	..	..	..	10,00,000	25,00,000
Deduct—Amount met from the Zamindari Abolition Fund.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Repayments to the Contingency Fund . . . . .	..	..	..	..	..	..	..	..	..	..	1,809	..	..	1,809
Charges in England—														
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	4,800	..	..	4,800
Stores . . . . .	..	..	..	..	..	..	..	..	238	50,875	..	..	4,565	55,173
Total Expenditure against Land Revenue	22,51,844	5,55,123	16,36,076	2,78,146	2,81,793	10,00,609	39,40,978	55,63,247	40,98,771	2,24,35,608	1,86,52,813	4,33,15,679	79,42,016	11,19,52,703
Charged . . . . .	..	1,302	3,01,960	..	..	..	..	..	9,718	..	26,985	1,000	..	3,40,965
Voted	22,51,844	5,53,821	13,34,116	2,78,146	2,81,793	10,00,609	39,40,978	55,63,247	40,89,053	2,24,35,608	1,86,25,828	4,33,14,679	79,42,016	11,16,11,738

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

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

(a) In Andhra, Bombay, Madhya Pradesh and Madras these charges are recorded under "25—General Administration". Also see footnotes (b) and (c) below Account No. 8-A on page 90.
 (b) Includes Rs. 29,659 on account of District charges of Ajmer Kanungoes.

No. 15-A—ACCOUNT of EXPENDITURE connected with, the COLLECTION of LAND REVENUE for the year ended 31st March 1955—*consolid.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	85,07,179	3,92,224	38,529	1,43,875	19,23,405	91,35,796	..	35,318	..	15,888	32,76,196	..	2,34,68,410
Management of Government estates	2,00,05,261	7,38,780	..	24,81,239 (b) 7,878	34,67,216	..	..	..	..	42,017	..	..	2,67,34,513 (b) 7,878
Charges on account of land revenue collections.	34,01,694	..	..	95,95,538	..	..	56,896	22,74,767	..	4,80,600	..	17,51,582	1,75,61,077
Charges on account of fishery collections	2,172	..	..	..	..	..	..	..	..	..	..	..	2,172
Survey, Settlement and Record operations.	1,19,08,972	15,97,015	14,649	2,47,291	83,57,752	..	4,98,459	..	..	39,68,848	6,28,022	3,64,926	2,75,85,934
Land Records	2,59,98,982	2,16,385	55,14,263	1,70,55,143	78,327	21,07,617	39,43,284	9,42,191	15,44,229	75,06,565	2,51,049	1,41,675	6,53,00,710
Charges on account of encumbered estates.	..	..	..	..	..	..	..	..	50	..	..	..	50
Allowances to District and Village Officers (a).	53,349	..	..	..	..	44,60,176	..	..	..	..	..	..	45,13,525
Assignments and Compensations	67,45,216	92,707	25,275	30,70,522	55,369	1,50,059	..	57,071	..	1,15,035	80,10,863	39,834	1,83,61,951
Works	3,27,148	..	21,613	17,172	97,713	3,990	..	..	..	..	1,452	..	4,69,088
Expenditure in connection with Ex-Zamindari Estates.	3,24,40,948	10,79,643	..	..	..	..	..	..	..	12,21,678	..	..	3,47,42,269
Development Schemes . . . . .	..	..	61,59,675	..	..	..	..	..	28,60,987	..	2,85,279	..	93,05,941
Transfer to the Zamindari Abolition Fund	25,00,000	72,19,377	..	..	..	..	..	..	..	..	..	..	97,19,377
Deduct—Amount met from Zamindari Abolition Fund.	..	10,79,643	..	..	..	..	..	..	..	..	..	..	10,79,643
Repayment to the Contingency Fund	1,809	..	..	8,009	..	..	..	..	..	..	..	..	9,818
Charges in England—Sterling overseas pay	4,800	..	..	..	..	..	..	..	..	..	..	..	4,800
Stores	55,173	..	..	..	6,374	..	..	..	..	..	..	..	61,547
TOTAL EXPENDITURE AGAINST LAND REVENUE.	11,19,52,703	1,02,56,488	1,17,74,004	3,26,18,789 (b) 7,878	1,39,86,156	1,58,57,638	44,98,639	33,10,347	44,05,266	1,33,50,631	1,24,52,861	22,98,017	23,67,61,539 (b) 7,878
Charged	3,40,965	..	..	..	..	..	..	..	..	..	45,19,948	..	48,60,913
Voted	11,16,11,738	1,02,56,488	1,17,74,004	3,26,18,789 (b) 7,878	1,39,86,156	1,58,57,638	44,98,639	33,10,347	44,05,266	1,33,50,631	79,32,913	22,98,017	23,19,00,626 (b) 7,878

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

No. 15-B—ACCOUNT of COMPENSATION paid to the LAND-HOLDERS etc. on the ABOLITION of the ZAMINDARI SYSTEM during and to end of the year 1954-55

	Government of Andhra	Government of Madhya Pradesh	Government of Madras	Government of Madhya Bharat	Government of Mysore	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation	30,82,059	-2,65,96,087	29,97,819	9,08,898	..	-1,96,07,311
Total expenditure outside the Revenue Account during 1954-55 (Voted)	30,82,059	-2,65,96,087	29,97,819	9,08,898	..	-1,96,07,311
Total expenditure outside the Revenue Account to end of 1954-55	(a) 37,86,635	..	(b)6,15,93,630	9,08,898	(c) 140	6,62,89,303

- (a) Pending allocation of the progressive figures to end of 30th September, 1953 among the successor States, expenditure incurred from 1st October, 1953 to 31st March 1954 only has been included in the Progressive expenditure.
- (b) Pending allocation of the progressive expenditure of Rs. 5,75,65,489 to end of 30th September, 1953 incurred by the Government of Madras (Composite) among the successor States the entire amount has been included in the Madras (Residuary).
- (c) Excludes expenditure to end of 30th September, 1953, in respect of transferred territory awaited from Madras.

VIII and 8—State Excise Duties

REVENUE

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

EXPENDITURE

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

No. 16—ACCOUNT of STATE EXCISE REVENUE from SPIRITS and DRUGS for the year ended 31st March 1955

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
Country spirits	Rs. 3,86,521	Rs. 24,79,894	Rs. 12,80,647	Rs. 6,32,752	Rs. 44,45,407	Rs. 12,20,381	Rs. 19,02,699	Rs. ..	Rs. 1,49,64,780	Rs. 2,66,59,542	Rs. 20,113	Rs. 1,45,15,514	Rs. ..	Rs. 6,85,08,250
Country fermented liquors	1,32,173	..	..	3,85,533	..	..	..	..	37,506	1,13,78,480	30,777	3,61,450	..	1,23,25,919
Malt liquors . . . . .	..	..	..	1,09,220	12,441	..	..	5	3,637	..	22,784	61,427	87,812	2,97,326
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,50,106	1,57,837	7,443	1,050	27,29,035	..	55,220	58,657	12,78,420	9,06,926	23,93,589	3,22,183	4,60,246	85,20,712
Receipts from commercial spirits, including denatured spirits and medicated wines.	44,379	38,833	3,992	2	6,43,809	..	..	69,313	45,750	8,90,949	7,87,420	54,520	2,49,156	28,27,923
Opium	3,46,947	2,05,293	3,71,685	1,980	8,56,530	3,76,592	5,21,517	2,40,913	56,289	10,88,639	1,69,528	28,64,077	60,887	69,60,877
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	3,425	..	81	21	75,039	..	..	1,74,468	..	..	34,19,712	5,74,798	8,54,616	51,02,160
Hemp and other drugs	21,710	31,079	..	15,197	1,65,474	..	4,45,350	267	3,21,249	29,64,179	25,739	16,21,815	4,695	56,16,754
Receipts from Distilleries	33,500	..	..	..	..	..	..	2,402	..	..	13,63,931	15,483	23,384	14,38,700
Sales of alcohol for use as motor fuel . . . . .	..	..	..	..	29,98,362	..	2,95,912	..	..	20,00,435	..	..	..	52,94,709
Receipt from the sale of Power Alcohol	25,527	..	..	..	..	..	..	..	..	..	..	..	..	25,527
Fines, confiscations and miscellaneous	37	3,821	..	29,729	7,160	188	27,194	1,31,005	11,410	3,18,005	7,26,297	3,87,372	9,52,356	26,04,374
Recoveries of over payments . . . . .	..	48	3,094	..	..	234	533	8,277	2,000	5,400	12,650	1,039	16,358	49,633
Collection of payments for services rendered.	..	..	..	..	..	..	..	33,232	..	..	35,855	..	28,213	97,300
Receipts from the management of Ex-Zamindari Estates.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	11,44,325	29,16,405	16,68,942	11,85,484	1,10,33,257	15,97,395	32,48,425	7,18,539	1,67,21,041	4,62,12,555	90,08,395	2,05,79,678	27,37,723	11,96,70,164
<i>Deduct—Refunds</i>	<i>192</i>	<i>16,422</i>	<i>9,177</i>	<i>176</i>	<i>5,09,127</i>	<i>10,385</i>	<i>2,50,139</i>	<i>10,860</i>	<i>2,048</i>	<i>2,90,168</i>	<i>1,71,992</i>	<i>25,547</i>	<i>16,003</i>	<i>13,12,236</i>
TOTAL REVENUE FROM STATE EXCISE DUTIES.	11,44,133	28,99,983	16,57,765	11,85,308	1,14,24,130	15,87,010	29,98,286	7,07,679	1,67,18,993	4,59,22,387	88,36,403	2,05,54,131	27,21,720	11,83,57,928

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

No. 16—ACCOUNT of STATE EXCISE REVENUE from SPIRITS and DRUGS for the year ended 31st March 1955—concl'd.

BM146C&A00-23

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	6,85,08,250	62,66,686	1,31,56,774	3,06,42,006	2,36,92,883	5,611	1,07,95,571	68,00,192	1,30,31,314	1,47,09,742	..	44,92,055	19,21,01,084
Country fermented liquors	1,23,25,919	2,95,967	63,640	28,39,272	58,41,624	6,52,27,353	47,474	69,76,845	46,794	10,42,541	..	1,33,92,363	10,80,99,792
Malt liquors	2,97,326	6,073	1,54,380	2,20,925	16,63,727	2,639	..	7,07,329	..	1,021	1,970	..	30,55,390
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	85,20,712	1,53,348	28,17,171	43,69,948	77,65,337	15,55,524	4,29,396	10,92,088	2,93,912	5,03,647	1,01,516	9,91,425	2,85,94,024
Receipts from commercial spirits, including denatured spirits and medicated wines.	28,27,923	27,251	3,43,918	7,89,679	15,46,372	92,243	34,630	2,78,418	42,443	7,705	26,322	70,108	60,87,012
Opium	69,60,877	60,30,988	71,47,036	67,55,824	59,49,616	19,83,084	19,23,668	2,12,104	58,38,486	1,06,85,974	4,23,866	8,93,717	5,48,05,240
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	51,02,160	34,932	8,74,718	7,30,292	..	57,626	40,123	3,22,217	1,51,725	16,475	1,57,274	5,59,013	80,46,555
Hemp and other drugs	56,16,754	24,73,112	1,69,036	35,53,875	34,43,124	11,74,001	20,72,720	9,14,241	5,198	9,30,054	9,233	3,58,320	2,07,19,668
Receipts from Distilleries	14,38,700	..	873	54,365	7,467	28,21,175	..	..	40,19,561	59,152	..	2,93,322	86,94,615
Sales of alcohol for use as motor fuel	52,94,709	..	..	72,43,080	..	..	..	13,193	1,84,456	28	..	..	1,27,35,466
Receipts from the sale of Power Alcohol	25,527	..	31,76,787	..	..	..	..	..	..	..	..	..	32,02,314
Fines, confiscations and miscellaneous recoveries of overpayments	26,04,374	92,336	7,07,780	1,31,294	3,08,565	10,51,834	5,33,349	52,915	63,347	1,61,734	24,786	7,46,679	64,78,993
Recoveries of overpayments	49,633	249	2,520	1,400	9,000	6,250	13,367	799	35	22,335	449	2,050	1,08,087
Collection of payments for services rendered.	97,300	5	19,185	..	2,20,291	8,749	67	10,356	4,790	..	22,076	37,102	4,19,921
Receipts from the management of Ex-Zamindari Estates.	..	3,35,404	..	..	..	..	..	..	..	..	..	..	3,35,404
TOTAL	11,96,70,164	1,57,16,351	2,86,33,818	5,73,31,960	5,04,48,006	7,39,86,089	1,58,90,365	1,73,80,697	2,36,82,061	2,81,40,408	7,67,492	2,18,36,154	45,34,83,555
Deduct—Refunds	13,12,236	22,771	18,90,949	14,50,260	80,604	13,81,310	95,560	5,24,814	2,925	5,849	7,941	43,665	68,18,884
TOTAL REVENUE FROM STATE EXCISE DUTIES	11,83,57,928	1,56,93,580	2,67,42,869	5,58,81,700	5,03,67,402	7,26,04,779	1,57,94,805	1,68,55,883	2,36,79,136	2,81,34,559	7,59,551	2,17,92,489	44,66,64,681

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

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	..	23,596	..	9,087	..	62,548	1,38,241	85,499	1,81,819	5,20,538	56,600	2,01,370	12,79,198
District Executive Establishment (a) .	75,438	1,45,879	65,617	33,845	83,559	1,23,253	1,61,906	29,44,544	10,08,584	27,79,697	12,10,339 (c) 3,000	12,36,941	34,68,449	1,33,38,051 (c) 3,000
Distilleries . . . . .	..	..	..	850	..	..	18,688	33,023	98	..	10,62,978	..	30,575	11,46,212
Departmental and Commission Shops .	..	..	..	1,46,646	..	..	..	..	..	..	43,883	..	..	1,90,529
Cost of opium supplied to State Excise Department.	47,048	..	..	322	50,358	55,386	..	..	..	68,528	128	1,33,087	3,829	3,58,686
Purchase of alcohol for use as motor fuel.	..	..	..	..	18,28,218	..	..	..	..	22,85,364	..	..	..	41,13,582
Purchase of Ganja and other drugs .	460	..	..	2,078	..	..	55,002	..	..	..	..	2,029	..	59,569
Compensations . . . . .	..	..	..	..	..	..	..	13,773	..	1,35,986	5,801	614	97,742	2,53,916
Excise Bureau . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Works . . . . .	..	..	..	..	..	..	1,300	..	3,196	..	72	..	..	4,568
Charges in England—														
Stores . . . . .	..	..	..	..	..	..	..	..	..	2,240	..	..	..	2,240
Cost of Publications . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER STATE EXCISE DUTIES.	1,22,946	1,45,879	89,213	1,83,741	19,71,222	1,78,639	2,99,444	31,29,581	10,97,377	54,53,634	28,43,739 (c) 3,000	14,29,171	38,01,965	2,07,46,551 (c) 3,000
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	4,099	..	..	4,099
Voted	1,22,946	1,45,879	89,213	1,83,741	19,71,222	1,78,639	2,99,444	31,29,581	10,97,377	54,53,634	28,39,640 (c) 3,000	14,29,171	38,01,965	2,07,42,452 (c) 3,000

(a) In Bombay 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".

(c) Represents amount met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	12,79,198	40,420	7,603	4,38,026	7,43,931	3,67,164	2,73,574	77,933	..	..	18,046	1,32,378	33,78,273
District Executive Establishment (a)	1,33,38,051 (c) 3,000	12,95,593	4,84,807	5,01,496	26,20,308	41,54,066	10,06,033	4,19,482	2,42,680	..	2,36,891	12,16,031	2,55,15,438 (c) 3,000
Distilleries	11,46,212	40,178	31,024	11,30,909	(b)	23,34,625	81,303	24,162	20,69,442	18,73,868	..	12,770	87,44,493
Departmental and Commission Shops	1,90,529	..	..	..	..	..	..	..	..	..	..	..	1,90,529
Cost of opium supplied to State Excise Department.	3,58,686	5,88,670	5,23,833	6,55,340	5,61,550	2,55,003	8,149	41,516	4,40,400	18,35,915	1,28,305	1,09,402	55,06,769
Purchase of alcohol for use as motor fuel.	41,13,582	..	25,82,265	61,91,632	..	..	..	..	2,58,783	..	..	..	1,31,46,262
Purchase of Ganja and other drugs	59,569	9,116	..	..	..	25,731	57,113	4,54,572	..	38,282	..	42,013	6,86,396
Compensations	2,53,916	645	1,402	10,116	..	18,250	..	..	..	..	1,100	1,20,363	4,05,792
Excise Bureau . . . . .	..	..	25,978	..	(b)	..	..	..	..	..	..	..	25,978
Works	4,568	..	..	11,050	..	..	..	..	..	..	..	..	15,618
Charges in England—													
Stores	2,240	..	..	..	..	..	..	..	..	..	..	..	2,240
Cost of Publications . . . . .	..	..	..	..	..	..	..	4	..	..	..	..	4
TOTAL EXPENDITURE UNDER STATE EXCISE DUTIES.	2,07,46,551 (c) 3,000	19,74,622	36,56,912	89,38,569	39,25,789	71,54,839	14,26,172	10,17,669	30,11,305	37,48,065	3,84,342	16,32,957	5,76,17,792 (c) 3,000
Charged	4,099	..	..	..	..	1,13,375	..	..	..	..	..	..	1,17,474
Voted	2,07,42,452 (c) 3,000	19,74,622	36,56,912	89,38,569	39,25,789	70,41,464	14,26,172	10,17,669	30,11,305	37,48,065	3,84,342	16,32,957	5,75,00,318 (c) 3,000

(a) In West Bengal the nomenclature used for this minor head is "District charges".
 (b) In West Bengal the charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District Charges".
 (c) Represents expenditure met out of Contingency Fund.

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

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

IX and 9—Stamps**REVENUE**

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

EXPENDITURE

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

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

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

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

No. 17—ACCOUNT of STAMP REVENUE for the year ended 31st March, 1955.

	STATE GOVERNMENTS													
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL														
Sale of stamps	4,08,308	1,69,071	99,237	1,61,909	24,98,315	90,029	1,95,744	1,17,18,473	13,11,881	1,19,14,098	2,75,21,550	55,60,060	2,01,09,938	8,17,58,813
Duty on impressing documents	57	230	..	2,216	4,07,698	444	7,579	53,110	1,597	17,782	26,49,429	1,77,088	8,17,068	41,34,298
Fines and penalties	3,143	783	..	700	..	13,459	9,169	67,907	2,188	14,297	25,400	33,891	57,063	2,28,000
Miscellaneous	899	11	23,873	..	10,069	1,112	8,593	496	..	2,477	6,61,889	4,817	2,707	7,16,943
Recoveries from other Government for stamps supplied from State Stamp Stores . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,12,407	1,70,095	1,23,110	1,64,825	29,16,082	1,05,044	2,21,085	1,18,39,986	13,15,666	1,19,48,654	3,08,58,268	57,75,856	2,09,86,776	8,68,37,854
Deduct—Refunds	502	4,479	..	2,641	44,908	1,224	1,187	24,23,070	28,618	1,40,285	2,97,722	1,36,004	25,92,168	56,72,808
TOTAL A—NON-JUDICIAL	4,11,905	1,65,616	1,23,110	1,62,184	28,71,174	1,03,820	2,19,898	94,16,916	12,87,048	1,18,08,369	3,05,60,546	56,39,852	1,83,94,608	8,11,65,046
B—JUDICIAL														
(i) Court Fees—														
Court Fees realised in Stamps	2,22,148	2,63,848	1,61,143	76,678	38,55,502	2,78,288	4,00,361	55,43,888	32,469	96,77,307	1,53,14,197	50,82,123	73,75,973	4,82,83,925
Deduct—Refunds	1,852	3,046	..	..	29,576	489	982	..	162	29,459	8,89,583	29,013	1,08,666	10,92,828
TOTAL (i)—COURT FEES	2,20,296	2,60,802	1,61,143	76,678	38,25,926	2,77,799	3,99,379	55,43,888	32,307	96,47,848	1,44,24,614	50,53,110	72,67,307	4,71,91,097
(ii) Other Receipts—														
Sale of stamps	1,80,123	..	3,649	..	..	..	1,29,106	4,81,560	16,63,107	11,96,706	..	..	5,85,792	42,40,043
Fines and penalties	384	..	8,451	..	..	1,456	2,530	6,382	2,224	8,708	17,929	17,180	11,198	76,442
Miscellaneous	603	..	3,894	..	40	514	18,025	479	32	10,911	26,254	32,738	8,307	1,01,797
Total	1,81,110	..	15,994	..	40	1,970	1,49,661	4,88,421	16,65,363	12,16,325	44,183	49,918	6,05,297	44,18,282
Deduct—Refunds	13,791	..	2,496	60	..	..	9	36,204	2,003	..	..	..	19,986	74,549
TOTAL (ii)—OTHER RECEIPTS	1,67,319	..	13,498	—60	40	1,970	1,49,652	4,52,217	16,63,360	12,16,325	44,183	49,918	5,85,311	43,43,733
TOTAL B—JUDICIAL	3,87,615	2,60,802	1,74,641	76,618	38,25,966	2,79,769	5,49,031	59,96,105	16,95,667	1,08,64,173	1,44,68,797	51,03,028	78,52,618	5,15,34,830

No. 17—ACCOUNT of STAMP REVENUE for the year ended 31st March 1955—*conold.*

	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL													
Sale of stamps	8,17,58,613	48,46,232	37,52,383	1,03,12,204	1,86,09,921	34,75,000	10,25,151	53,36,526	13,00,307	22,12,351	12,80,721	42,71,152	13,81,80,561
Duty on impressing documents	41,34,298	3,839	1,53,460	1,50,511	3,06,743	11,128	..	2,58,731	11,559	1,190	3,154	4,49,258	54,83,871
Fines and penalties	2,28,000	10,111	30,985	84,904	13,776	69,765	26,159	13,535	18,668	69,877	11,657	17,509	5,94,946
Miscellaneous	7,16,943	563	1,329	57,769	72,583	52,513	40,266	14,493	413	35,708	1,403	13,258	10,07,241
Recoveries from other Governments for stamps supplied from State Stamp Stores . . . . .	..	..	..	..	..	3	..	..	..	..	..	..	3
Total	8,68,37,854	48,60,745	39,38,157	1,06,05,388	1,90,03,023	36,08,409	10,91,576	56,23,285	13,30,947	23,19,126	12,96,935	47,51,177	14,52,66,622
<i>Deduct—Refunds</i>	<i>56,72,808</i>	<i>27,604</i>	<i>39,690</i>	<i>2,57,326</i>	<i>13,12,176</i>	<i>34,859</i>	<i>20,877</i>	<i>11,48,496</i>	<i>29,736</i>	<i>29,010</i>	<i>19,209</i>	<i>32,427</i>	<i>86,24,728</i>
TOTAL A—NON-JUDICIAL	8,11,65,046	48,33,141	39,98,467	1,03,47,552	1,76,90,847	35,73,550	10,70,699	44,74,789	13,01,211	22,90,116	12,77,726	47,18,750	13,66,41,894
B—JUDICIAL													
(i) Court Fees—													
Court Fees realised in stamps	4,82,83,925	26,87,440	31,12,585	1,56,32,049	1,11,80,174	14,00,834	19,61,890	24,14,987	6,71,922	19,70,347	10,30,919	6,93,426	9,10,40,498
<i>Deduct—Refunds</i>	<i>10,92,828</i>	<i>8,598</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>9,644</i>	<i>13,156</i>	<i>2,36,719</i>	<i>7,161</i>	<i>520</i>	<i>(a) 3,306</i>	<i>..</i>	<i>13,71,932</i>
TOTAL (i)—COURT FEES	4,71,91,097	26,78,842	31,12,585	1,56,32,049	1,11,80,174	13,91,190	19,48,734	21,78,268	6,64,761	19,69,827	10,27,613	6,93,426	8,96,68,566
(ii) Other Receipts—													
Sale of stamps	42,40,043	1,10,464	..	25,07,512	5,08,371	..	..	1,15,748	1,58,913	12,50,325	..	22,64,085	1,11,55,461
Fines and penalties	76,442	2,606	473	..	2,605	..	22,696	3,814	26,351	9,103	5,635	1,88,683	3,39,408
Miscellaneous	1,01,797	892	29	658	1,110	..	11,833	4,121	50	10,551	1,975	16,129	1,49,140
Total	44,18,282	1,13,962	502	25,08,165	5,13,086	..	34,529	1,23,683	1,85,314	12,69,979	7,610	24,68,897	1,16,44,009
<i>Deduct—Refunds</i>	<i>74,549</i>	<i>..</i>	<i>26,599</i>	<i>47,833</i>	<i>65,224</i>	<i>..</i>	<i>..</i>	<i>7,232</i>	<i>..</i>	<i>8,861</i>	<i>..</i>	<i>2,48,518</i>	<i>4,78,816</i>
TOTAL (ii)—OTHER RECEIPTS	43,43,733	1,13,962	--26,097	24,60,332	4,47,862	..	34,529	1,16,451	1,85,314	12,61,118	7,610	22,20,379	1,11,65,193
TOTAL B—JUDICIAL	5,15,34,830	27,92,804	30,86,488	1,80,92,381	1,16,28,036	13,91,190	19,83,263	22,94,719	8,50,075	32,30,945	10,35,223	29,13,805	10,08,33,759

C—GENERAL													
Security Printing, India—													
Recoveries from different Govern- ments for the value of stamps sup- plied	1,47,75,608	..	..	..	..	..	..	..	..	..	..	1,47,75,608
Other receipts	3,64,485	..	..	..	..	..	..	..	..	..	..	3,64,485
TOTAL C—GENERAL	1,51,40,093	..	..	..	..	..	..	..	..	..	..	1,51,40,093
Total Revenue from Stamps	14,78,39,969	76,25,945	69,84,955	2,84,39,933	2,93,18,883	49,64,740	30,53,962	67,69,508	21,51,286	55,21,061	23,12,949	76,32,555	25,26,15,746

(a) The corresponding amount in the State Finance Accounts has been shown against the minor head/'Deduct—Refunds' under Sub-major head "B—Judicial—(ii) Other Receipts."

No. 17-A—ACCOUNT of EXPENDITURE for COLLECTION of STAMP REVENUE during the year ended 31st March 1955.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	1,697	10,456	203	12,760	..	13,191	2,852	4,623	40,842	1,50,798	66,140	42,450	3,46,012
Central Stamp Office at Calcutta	15,084	..	..	..	..	..	..	..	..	..	..	..	..	15,084
Charges for the sale of stamps—														
Judicial	4,866	4,291	6,492	454	13,186	3,820	..	67,115	12,755	64,952	71,493	26,791	83,467	3,59,682
Non-Judicial	5,403	4,534	..	2,293	21,911	2,748	9,926	7,93,748	43,585	2,68,371	2,56,305	1,61,354	9,68,441	25,38,619
Cost of stamps supplied from Central Stamp Stores.	23,205	2,364	390	2,500	13,513	1,884	38,514	1,22,494	45,306	3,32,981	1,59,395	66,637	1,89,825	9,99,008
Cost of stamps supplied from State Stamp Stores.	..	..	..	..	..	..	..	..	141	..	..	..	..	141
Security Printing India—														
Capital Account— <i>vide</i> details in Account No. 17-B.	—3,95,055	..	..	..	..	..	..	..	..	..	..	..	..	—3,95,055
Revenue Account—														
Working Expenses	(a)1,22,86,312	..	..	..	..	..	..	..	..	..	..	..	..	1,22,86,312
Interest on Capital	5,35,045	..	..	..	..	..	..	..	..	..	..	..	..	5,35,045
State Stamp manufactory . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Stamp Depot . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England—Stores	2,90,501	..	..	..	..	..	..	..	..	..	..	..	..	2,90,501
Loss or gain by Exchange	505	..	..	..	..	..	..	..	..	..	..	..	..	505
TOTAL EXPENDITURE FOR COLLECTION OF STAMP REVENUE.	1,27,65,866	12,886	17,338	5,450	61,370	8,452	61,631	9,86,209	1,06,410	7,07,146	6,37,991	3,20,922	12,84,183	1,69,75,864
Charged	5,35,045	..	..	..	..	..	..	..	..	..	1,453	..	..	5,36,498
Voted	1,22,30,821	12,886	17,338	5,450	61,370	8,452	61,631	9,86,209	1,06,410	7,07,146	6,36,538	3,20,922	12,84,183	1,64,39,356

(a) Includes Rs. 4,37,508 on account of Depreciation.

No. 17-A—ACCOUNT of EXPENDITURE for COLLECTION of STAMP REVENUE during the year ended 31st March 1955—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	3,46,012	7,020	17,460	78,468	1,05,775	1,11,237	19,336	19,345	6,465	23,134	18,771	..	7,48,023
Central Stamp Office at Calcutta	15,084	..	..	..	..	..	..	..	..	..	..	..	15,084
Charges for the sale of stamps—													
Judicial	3,59,682	21,624	25,414	2,54,574	62,526	17,387	53,914	45,630	12,859	69,311	8,188	44,152	9,75,261
Non-Judicial	25,38,619	73,792	82,090	84,858	3,38,943	34,774	37,353	92,989	37,124	79,955	32,302	75,859	35,09,558
Cost of stamps supplied from Central Stamp Stores.	9,99,008	81,221	47,162	2,87,236	2,68,196	76	38,320	54,804	12,935	1,01,040	11,856	..	19,01,854
Cost of Stamps supplied from State Stamp Stores.	141	..	..	..	..	1,88,691	..	43,778	..	..	..	..	2,32,610
Security Printing India—													
Capital Account—vide details in Account No. 17-B.	-3,95,055	..	..	..	..	..	..	..	..	..	..	..	-3,95,055
Revenue Account—													
Working Expenses	1,22,86,312	..	..	..	..	..	..	..	..	..	..	..	1,22,86,312
Interest on Capital	5,35,045	..	..	..	..	..	..	..	..	..	..	..	5,35,045
State Stamp Manufactory . . . . .	..	..	..	..	..	..	..	..	..	..	..	56,103	56,103
Central Stamp Depot . . . . .	..	..	..	..	..	..	..	..	..	..	..	50,256	50,256
Charges in England—Stores	2,90,501	..	..	..	..	..	..	..	..	..	..	..	2,90,501
Loss or gain by Exchange	505	..	..	..	..	..	..	..	..	..	..	..	505
TOTAL EXPENDITURE FOR COLLECTION OF STAMP REVENUE.	1,69,75,854	1,83,657	1,73,026	7,00,136	7,75,440	3,52,165	1,48,923	2,56,546	69,383	2,73,440	71,117	2,26,370	2,02,06,057
Charged	5,36,498	..	..	..	..	..	..	..	..	..	..	..	5,36,498
Voted	1,64,39,356	1,83,657	1,73,026	7,00,136	7,75,440	3,52,165	1,48,923	2,56,546	69,383	2,73,440	71,117	2,26,370	1,96,69,559

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

No. 17-B—ACCOUNT of CAPITAL OUTLAY on the SECURITY PRINTING PRESS during and to end of the year 1954-55

	Bombay	
	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Land . . . . .	..	(b) 1,56,851
Buildings	1,45,081	(b) 64,53,362
Plant and Machinery	67,243	26,57,239
Minor Equipments	2,284	1,40,836
Miscellaneous	1,919	85,997
Deduct—Depreciation	4,37,508	39,26,561
Charges in England—		
Stores	1,24,395	25,69,385
Loss or gain by exchange	216	3,931
Total	—96,370	(a) 81,41,040
Deduct—Expenditure financed from Ordinary Revenue	—3,95,055	8,88,864
Net Expenditure outside the Revenue Account (Voted)	2,98,685	72,52,186

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

Note—Expenditure during and to end of the year 1954-55 shown against various minor heads in this account is inclusive of the expenditure within the Revenue Account booked under "9—Stamps".

(b) Expenditure of Rs. 7,092 transferred *proforma* from the minor head Buildings to the minor head Land.

**X and 10—Forest
REVENUE**

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

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

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

- (3) Miscellaneous.

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

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

EXPENDITURE ON REVENUE ACCOUNT

2. The expenditure falls under two main heads:—

- (1) Conservancy and works; and (2) 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 funds is not recognised as such in the regular accounts and is debited initially and finally to the head '10—Forest'.

18—ACCOUNT of FOREST REVENUE for the year ended 31st March, 1955

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A and AA—Principal Revenue Heads, etc.														
Timber and other Produce removed from forests by Government agency.	62,13,709	829	1,08,399	28,86,894	..	19,12,734	18,69,113	99,627	62,457	1,49,403	1,04,02,987	1,14,37,115	87,04,636	4,39,47,903
Timber and other produce removed from forests by consumers or purchasers.	9,47,069	1,57,942	19,05,080	3,40,731	..	56,26,477	63,78,099	32,92,471	58,94,476	72,53,479	2,28,12,080	2,88,58,123	35,65,302	8,70,31,329
Drift and waif wood and confiscated forest produce.	4,780	..	..	..	..	23,708	6,847	23,268	2,07,364	4,843	28,825	3,890	10,803	3,14,328
Revenue from forests not managed by Government.	..	..	72,713	..	..	16,529	..	..	8,635	..	60,325	4,901	..	1,63,106
Miscellaneous	13,17,786	50,520	..	73,083	1,832	3,41,765	1,86,563	5,10,183	5,79,923	2,29,606	13,50,225	9,46,582	9,46,035	65,34,103
Receipts from the management of Ex-Zamindari Estates.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	84,83,344	2,09,291	20,86,192	34,00,708	1,832	79,21,213	84,40,622	39,25,549	67,52,855	76,37,331	3,46,54,442	4,12,50,614	1,32,26,776	13,79,90,769
Deduct—Refunds	11,033	..	1,300	18,681	..	3,401	27,302	58,146	29,571	4,787	1,54,850	2,90,921	37,929	6,37,921
Total Forest Revenue	84,72,311	2,09,291	20,84,892	33,82,027	1,832	79,17,812	84,13,320	38,67,403	67,23,284	76,32,544	3,44,99,592	4,09,59,693	1,31,88,847	13,73,52,848

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forests by Government agency.	4,39,47,903	(a) 2,01,963	29,65,352	40,53,396	30,03,470	2,73,373	3,51,789	1,06,69,685	5,707	1,40,108	744	1,70,97,832	8,27,11,322
Timber and other produce removed from forests by consumers or purchasers.	8,70,31,329	(a) 1,07,04,553	14,21,733	3,30,39,559	39,21,340	87,28,687	68,66,320	14,06,994	6,31,721	32,48,323	2,57,960	19,37,218	15,91,95,737
Drift and waifwood and confiscated forest produce.	3,14,328	44,598	20,468	1,10,614	1,59,740	6,684	2,131	..	..	729	..	24,924	6,84,216
Revenue from forests not managed by Government.	1,63,106	..	92,376	28,549	204	28,553	..	..	..	33,993	..	..	3,46,781
Miscellaneous	65,94,103	5,49,756	2,59,079	12,47,791	2,68,818	6,57,608	2,62,894	4,48,498	51,234	5,66,379	54,920	6,94,500	1,15,95,575
Receipts from the Management of Ex-Zamindari Estates.	..	28,00,206	..	..	..	..	..	..	..	5,41,326	..	..	33,41,532
Total	13,79,90,769	1,43,01,076	47,59,008	3,84,79,909	73,53,572	96,94,900	74,83,134	1,25,25,177	6,88,662	45,30,858	3,13,624	1,97,54,474	25,78,75,163
Deduct—Refunds	6,37,921	13,531	2,001	43,750	8,783	19,406	92,314	7,791	4,752	4,15,818	15,262	1,62,340	14,23,669
Total Forest Revenue	13,73,52,848	1,42,87,545	47,57,007	3,84,36,159	73,44,789	96,75,494	73,90,820	1,25,17,386	6,83,910	41,15,040	2,98,362	1,95,92,134	25,64,51,494

(a) Differs from the Corresponding amount shown in the State Finance Accounts by Rs. 8,297, which has been erroneously included under the minor head "Timber and other produce removed from forests by Government agency."

No. 18-A—ACCOUNT of EXPENDITURE for MANAGEMENT and COLLECTION of FOREST REVENUE for the year ended 31st March 1955.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Direction . . . . .	..	..	..	..	..	77,296	1,31,787	1,25,528	1,98,516	..	2,15,930	5,60,987	1,61,349	14,71,308
Forest Research Institute	26,10,815	..	..	..	..	..	..	..	..	..	..	..	..	26,10,815
Conservancy and Works	60,56,306	90,588	1,52,106	8,10,279	..	12,74,813	4,78,308	7,18,260	15,18,495	17,75,844	71,26,841	63,88,895	24,31,080	2,88,21,815
Establishments	12,49,212	1,55,316	4,33,695	3,91,014	13,320	13,93,690	11,98,509	15,59,572	19,86,747	20,80,872	68,13,124	64,71,079	25,63,994	2,63,10,144
Interest on Capital . . . . .	..	..	..	..	..	..	..	..	..	..	33,338	..	..	33,338
Development Schemes	16,32,530	..	4,43,517	63,969	..	3,10,221	5,646	6,96,653	15,03,472	26,52,000	..	9,98,513	12,18,608	95,25,129
Development Schemes under five-year Plan.	2,93,314	..	..	..	..	..	..	..	..	..	..	..	..	2,93,314
Grants-in-aid and Contribution	1,83,685	..	..	..	..	..	..	..	..	..	..	..	..	1,83,685
Charges in England—														
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	..	..	2,905	5,858	6,824	..	15,587
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,531	..	1,531
Stores	34,656	..	..	..	..	..	..	..	..	..	..	..	..	34,656
Other Charges	4,022	..	..	..	..	61	..	..	..	2,172	..	..	..	6,255
TOTAL—FOREST EXPENDITURE	1,20,66,540	2,45,904	10,29,318	12,65,262	13,320	30,56,081	18,14,250	31,00,013	52,07,230	65,13,793	1,41,95,091	1,44,27,829	63,75,031	6,93,09,662
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	33,338	..	..	33,338
Voted	1,20,66,540	2,45,904	10,29,318	12,65,262	13,320	30,56,081	18,14,250	31,00,013	52,07,230	65,13,793	1,41,61,753	1,44,27,829	63,75,031	6,92,76,324

A and AA.—Principal Revenue Heads etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Direction	14,71,393	1,34,219	1,17,562	1,08,946	..	2,37,436	1,20,514	72,955	52,304	93,245	44,352	1,22,739	25,75,665
Forest Research Institute	26,10,815	..	..	..	..	..	..	..	..	..	..	..	26,10,815
Conservancy and Works	2,88,21,815	13,88,534	24,78,804	99,83,245	31,33,464	2,63,603	2,59,516	25,52,667	69,272	2,88,078	26,638	51,30,641	5,43,96,277
Establishments	2,63,10,144	23,64,853	15,25,059	62,66,189	25,36,418	25,04,797	16,93,650	13,82,938	2,65,393	20,19,690	4,09,627	12,57,969	4,85,36,727
Interest on Capital	33,338	..	..	28,435	..	..	..	..	..	..	..	..	61,773
Development Schemes	95,25,129	4,49,053	4,11,435	..	11,86,967	3,48,071	15,61,697	1,42,179	12,38,509	3,20,329	5,50,195	..	1,57,33,564
Development Schemes under five-year Plan	2,95,314	..	..	..	..	..	..	..	..	..	..	..	2,95,314
Grants-in-aid and Contributions	1,83,685	..	..	..	..	..	..	..	..	..	..	..	1,83,685
Charges in England—													
Leave Salaries and Deputation Pay	15,587	..	..	..	2,996	..	..	..	..	..	..	..	18,583
Sterling Overseas Pay	1,531	..	..	2,133	..	..	..	..	..	..	..	..	3,664
Stores	34,656	..	..	..	..	..	..	..	..	..	..	..	34,656
Other Charges	6,255	67	216	..	4,789	..	..	..	..	..	..	..	11,327
Total Forest Expenditure	6,93,09,662	43,36,726	45,33,076	1,63,88,948	68,64,634	33,53,907	36,35,377	41,50,739	16,25,478	27,21,342	10,30,812	65,11,349	12,44,62,050
Charged	33,338	6,474	..	28,435	35	..	..	..	..	..	..	..	68,282
Voted	6,02,76,324	43,30,252	45,33,076	1,63,60,513	68,64,599	33,53,907	36,35,377	41,50,739	16,25,478	27,21,342	10,30,812	65,11,349	12,43,93,768

No. 18-B—ACCOUNT of FOREST CAPITAL OUTLAY during and to end of the year 1954-55

R/1114002/AGO-26

	Central Government	STATE GOVERNMENTS						Total
		Government of Vindhya Pradesh	Government of Assam	Government of Bombay	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Organisation, Improvement and Extension of Forests.	68,496	1,99,529	1,32,583	..	..	..	..	4,00,608
Communication and Buildings	5,78,242	1,47,232	72,919	..	..	..	..	7,97,523
Live Stock, Stores and Tools and Plant	8,51,148	..	993	..	..	..	..	8,52,141
Establishment . . . . .	..	..	29,186	..	..	..	..	29,186
<i>Deduct</i> —Amount met from Special Development Fund.	12,039	..	..	..	..	..	..	12,039
Charges in England —								
Stores	2,32,915	..	..	..	..	..	..	2,32,915
Loss or gain by exchange	405	..	..	..	..	..	..	405
Total Expenditure outside the Revenue Account during 1954-55.	16,59,117	3,46,761	2,34,811	..	..	..	..	22,40,689
Total expenditure outside the Revenue Account to end of 1954-55.	(a) 1,34,89,264	3,46,761	3,37,230	7,66,456	83,557	6,68,699	13,500	1,56,05,467

(a) Include Rs. 95,972 transferred to the progressive total of Live stock, Stores and Tools and Plant without financial adjustment in rectification of misclassification during 1953-54.

A and AA—Principal Revenue Heads, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

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 1955.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	1,98,618	12,203	25,730	28,252	4,49,378	22,448	45,510	24,95,032	4,07,192	47,72,067	30,66,848	20,97,122	45,00,454	1,81,20,854
Fees for copies of registered documents	8,694	3,425	3,762	..	26,459	3,011	3,810	51,838	11,032	1,87,352	54,117	45,471	1,84,869	5,83,840
Miscellaneous	36,376	126	1,259	..	3,424	460	1,394	7,89,556	39,007	2,08,504	80,018	96,745	13,66,433	26,23,621
Total	2,43,688	15,764	30,751	28,252	4,79,611	25,928	50,714	33,36,426	4,57,231	51,68,223	32,00,983	22,39,338	60,51,756	2,13,28,315
<i>Deduct—Refunds</i>	<i>290</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>231</i>	<i>10</i>	<i>..</i>	<i>3,021</i>	<i>676</i>	<i>2,448</i>	<i>4,106</i>	<i>895</i>	<i>5,667</i>	<i>18,288</i>
TOTAL REVENUE FROM REGISTRATION	2,43,438	15,764	30,747	28,252	4,79,030	25,918	50,714	33,33,405	4,56,555	51,64,775	31,96,877	22,38,443	60,46,059	2,13,10,027

No. 19—ACCOUNT of RECEIPTS under REGISTRATION for the year ended 31st March 1955—concl'd.

	Brought forward	Government of Orissa	STATE GOVERNMENTS										Total	
			Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	1,81,20,854	11,87,432	9,23,010	27,15,682	44,10,561	4,55,942	2,00,295	10,00,236	3,51,395	3,57,401	9,45,640	19,87,012	3,26,55,460	
Fees for copies of registered documents	5,83,840	16,885	1,03,193	1,00,062	2,54,966	83,202	23,750	16,670	31,216	19,432	3,525	49,016	12,88,757	
Miscellaneous	26,23,621	48,886	12,055	2,39,300	4,20,539	61,113	24,634	75,909	9,953	21,360	1,021	2,80,432	38,18,823	
Total	2,13,28,315	12,53,203	10,41,258	30,55,044	50,86,066	6,00,257	2,48,679	10,92,815	3,92,564	3,98,193	9,50,186	23,16,460	3,77,63,040	
<i>Deduct—Refunds</i>	<i>18,288</i>	<i>974</i>	<i>..</i>	<i>40</i>	<i>2,812</i>	<i>209</i>	<i>113</i>	<i>1,460</i>	<i>1,117</i>	<i>359</i>	<i>9,116</i>	<i>373</i>	<i>34,861</i>	
TOTAL REVENUE FROM REGISTRATION	2,13,10,027	12,52,229	10,41,258	30,55,004	50,83,254	6,00,048	2,48,566	10,91,355	3,91,447	3,97,834	9,41,070	23,16,087	3,77,28,179	

No. 19-A—ACCOUNT of EXPENDITURE under REGISTRATION for the year ended 31st March 1955.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	..	..	..	5,079	..	21,346	74,351	..	49,325	93,102	43,901	89,736	3,76,840
District Charges	81,420	11,899	5,715	5,288	35,583	409	..	14,77,599	1,88,175	14,83,165	14,69,172	4,70,415	37,35,687	89,64,527
Works . . . . .	..	..	..	..	..	..	..	..	250	..	..	..	..	250
TOTAL EXPENDITURE UNDER REGISTRATION.	81,420	11,899	5,715	5,288	40,662	409	21,346	15,51,950	1,88,425	15,32,490	15,62,274	5,14,316	38,25,423	93,41,617
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	81,420	11,899	5,715	5,288	40,662	409	21,346	15,51,950	1,88,425	15,32,490	15,62,274	5,14,316	38,25,423	93,41,617

No. 19-A —ACCOUNT of EXPENDITURE under REGISTRATION for the year ended 31st March 1955—concl.

A and AA.—Principal Revenue Heads, etc.

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	3,76,840	5,938	..	1,06,369	99,520	1,11,237	19,336	26,373	18,201	21,297	15,370	84,833	8,85,414
District Charges	89,64,527	4,35,062	13,476	12,52,025	18,17,012	3,83,837	95,611	5,18,459	..	98,289	1,45,354	11,67,526	1,48,31,278
Works	250	..	..	42,559	..	..	..	..	..	..	..	..	42,809
TOTAL EXPENDITURE UNDER REGISTRATION.	93,41,617	4,41,000	13,476	14,00,953	19,16,532	4,95,074	1,14,947	5,44,832	18,201	1,19,686	1,60,724	11,92,359	1,57,59,501
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	93,41,617	4,41,000	13,476	14,00,953	19,16,532	4,95,074	1,14,947	5,44,832	18,201	1,19,686	1,60,724	11,92,359	1,57,59,501

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55.

XII and 12—Receipts under charges on Account of Motor Vehicles Acts

REVENUE

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

EXPENDITURE

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

No. 20—ACCOUNT of RECEIPTS under MOTOR VEHICLES ACTS for the year ended 31st March 1955.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act.	4,16,136	66,328	..	28,560	45,332	25,634	..	27,97,638	10,31,794	4,54,114	25,03,037	7,31,457	49,60,242	1,30,60,272
Receipts under the State Motor Vehicles Taxation Act.	4,939	1,24,271	3,22,297	4,87,719	1,30,691	4,322	6,20,800	1,29,73,096	23,03,667	..	2,47,30,636	37,70,677	2,97,78,739	7,52,60,904
Other receipts	67,380	5	..	..	1,154	..	3,788	1,80,120	4,15,176	..	1,26,655	78,550	14,84,614	23,57,442
Receipts in England . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,88,455	1,90,604	3,22,297	5,16,279	1,77,177	29,956	6,24,588	1,59,50,854	37,50,637	4,54,114	2,73,69,328	45,80,684	3,62,23,645	9,06,78,618
<i>Deduct—Refunds</i>	<i>119</i>	<i>68</i>	<i>..</i>	<i>6,933</i>	<i>125</i>	<i>..</i>	<i>5,646</i>	<i>78,961</i>	<i>4,085</i>	<i>21,391</i>	<i>13,35,755</i>	<i>30,046</i>	<i>2,34,405</i>	<i>17,17,534</i>
Total Receipts under Motor Vehicles Acts.	4,88,336	1,90,536	3,22,297	5,09,346	1,77,052	29,956	6,18,942	1,58,71,893	37,46,552	4,32,723	2,60,33,573	45,50,638	3,59,89,240	8,89,61,084

No. 20—ACCOUNT of RECEIPTS under MOTOR VEHICLES ACTS for the year ended 31st March 1955—concl.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act.	1,30,60,272	2,60,628	10,02,079	..	10,61,757	..	5,68,000	2,83,463	..	..	3,09,360	2,93,764	1,68,39,323
Receipts under the State Motor Vehicles Taxation Act.	7,52,60,904	8,27,598	22,94,234	1,04,66,645	1,00,74,638	16,76,890	10,90,420	88,24,114	5,09,776	35,59,816	11,41,424	81,77,246	12,39,03,705
Other receipts	23,57,442	..	15,805	..	3,35,108	..	8,44,580	26,261	82,541	16,741	2,585	8 9	36,81,032
Receipts in England . . . . .	..	..	..	..	..	..	..	(a) —21	..	..	..	..	—21
Total .	9,06,78,618	10,88,226	33,12,118	1,04,66,645	1,14,71,503	16,76,890	25,03,000	91,33,817	5,92,317	35,76,557	14,53,309	84,71,879	14,44,24,939
<i>Deduct—Refunds</i> .	<i>17,17,531</i>	<i>9,681</i>	<i>223</i>	<i>1,42,330</i>	<i>30,501</i>	<i>3,289</i>	<i>11,701</i>	<i>30,316</i>	<i>10</i>	<i>1,901</i>	<i>8,695</i>	<i>7,109</i>	<i>19,63,290</i>
Total Receipts under Motor Vehicles Acts.	8,89,61,084	10,78,545	33,11,895	1,03,24,315	1,14,41,002	16,73,601	24,91,299	91,03,501	5,92,307	35,74,656	14,44,674	84,64,770	14,24,61,649

(a) Represents refunds.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	1,205	12,785	..	..	1,22,543	3,539	97,520	21,583	2,14,006	2,00,906	3,95,369	2,19,065	1,31,482	14,20,003
Inspection of Motor Vehicles	3,966	..	..	12,353	73,979	..	..	1,01,871	37,474	97,926	10,25,006	38,832	1,70,156	15,61,563
Compensation to Local Bodies, etc. . . . .	..	..	..	32,500	12,62,196	..	..	24,73,454	3,00,000	..	9,72,247	44,972	68,15,219	1,19,00,588
Transfer to the State Road Funds . . . . .	..	..	..	..	..	..	..	..	..	..	2,02,79,237	..	..	2,02,79,237
Other charges . . . . .	..	..	..	..	..	..	..	3,96,725	10,25,832	1,00,529	178	31,090	6,09,197	21,63,551
Charges in England—														
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	..	..	..	9,206	..	..	9,206
Other Charges . . . . .	..	..	..	..	..	..	..	..	..	..	..	144	..	144
Total Expenditure on account of Motor Vehicles Acts.	5,171	12,785	..	44,853	14,58,718	3,539	97,520	29,93,633	15,77,312	3,99,361	2,26,81,243	3,34,103	77,26,054	3,73,34,292
Charged . . . . .	..	..	..	..	..	..	..	24,73,454	..	..	2,12,51,484	45,478	68,15,219	3,05,85,635
Voted	5,171	12,785	..	44,853	14,58,718	3,539	97,520	5,20,179	15,77,312	3,99,361	14,29,759	2,88,625	9,10,835	67,48,657

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	14,20,003	36,555	18,813	..	..	94,241	86,810	2,76,056	44,751	2,58,326	66,705	2,87,355	25,89,685
Inspection of Motor Vehicles	15,61,563	..	4,17,200	..	..	98,345	2,94,768	..	41,649	82,240	26,018	36,353	25,58,136
Compensation to Local Bodies, etc.	1,19,00,588	2,51,869	..	..	4,50,000	..	29,719	5,52,043	..	..	..	3,13,142	1,34,97,352
Transfer to the State Road Funds	2,02,79,237	14,65,000	..	1,12,64,500	..	14,80,915	..	..	..	..	..	..	3,44,89,652
Other charges	21,63,551	800	..	..	..	..	..	..	..	..	..	16,641	21,80,992
Charges in England—													
Leave Salaries and Deputation Pay	9,206	..	..	..	..	..	..	..	..	..	..	..	9,206
Other Charges	144	..	..	..	..	..	..	..	..	..	..	..	144
Total Expenditure on account of Motor Vehicles Acts.	3,73,34,292	17,54,215	4,36,013	1,12,64,500	4,50,000	16,73,501	4,11,297	8,28,099	86,400	3,40,636	92,723	6,53,491	5,53,25,167
Charged	3,05,85,635	..	..	..	4,50,000	..	..	..	..	..	..	..	3,10,35,635
Voted	67,48,657	17,54,215	4,36,013	1,12,64,500	..	16,73,501	4,11,297	8,28,099	86,400	3,40,636	92,723	6,53,491	2,42,89,532

A. and AA—Principal Revenue head, etc.

CENTRAL AND STATE GOVERNMENTS, FOR THE YEAR 1954-55

XII 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 State Governments. The cost of collection of these taxes, where a separate agency has not been appointed for the purpose, is adjusted under the respective major heads. Only the cost of any special establishment employed on the collection of these taxes is debited to this major head.

No. 21—ACCOUNT of RECEIPTS under OTHER TAXES and DUTIES for the year ended 31st March 1955.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING, AND GAMBLING—														
Entertainment Tax	2,06,889	1,26,102	1,44,603	58,316	26,29,851	40,880	1,34,618	38,37,613	14,48,345	34,76,067	1,61,19,801	26,94,792	79,08,652	3,88,26,529
Betting Tax—														
Totalisator	2	..	..	..	5,65,019	..	..	..	..	..	42,67,539	..	8,34,623	56,67,183
Bookmakers . . . . .	..	..	..	..	9,330	..	..	..	..	..	29,28,271	..	3,30,586	32,68,187
Luxury Tax . . . . .	..	..	..	..	..	..	..	..	..	..	10,00,000	..	..	10,00,000
Total	2,06,891	1,26,102	1,44,603	58,316	32,04,200	40,880	1,34,618	38,37,613	14,48,345	34,76,067	2,43,15,611	26,94,792	9,73,861	4,87,61,899
<i>Deduct—Refunds</i>	15	60	..	..	7,771	..	..	19,903	2,358	3,946	25,876	1,156	14,153	75,238
TOTAL A—TAXES ON LUXURIES, ETC.	2,06,876	1,26,042	1,44,603	58,316	31,96,429	40,880	1,34,618	38,17,710	14,45,987	34,72,121	2,42,89,735	26,93,636	90,59,708	4,86,86,661
B—RECEIPTS FROM ELECTRICITY DUTIES—														
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	..	..	3,630	1,318	..	340	244	1,10,306	8,888	64,786	9,62,100	13,52,086	2,33,369	27,37,067
Receipt under the Uttar Pradesh Electricity Duty Act, 1952	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Receipts . . . . .	..	..	914	..	..	..	..	2,62,629	..	23,63,332	2,44,95,642	70,031	14,34,417	2,86,26,965
Total . . . . .	..	..	4,544	1,318	..	340	244	3,72,935	8,888	24,28,118	2,54,57,742	14,22,117	16,67,786	3,13,64,032

								610		2,966	533	606	1,077	5,792
<i>Deduct—Refunds</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL B—RECEIPTS FROM ELECTRICITY DUTIES.	..	..	4,544	1,318	..	340	244	3,72,325	8,888	24,25,152	2,54,57,209	14,21,511	16,66,709	3,13,58,240
C—RECEIPTS FROM TOBACCO DUTIES—														
Receipts under the Madras Tobacco (Taxation of Sales and Registration and Licensing) Act, 1953.	..	..	..	..	..	..	..	6,98,765	..	..	..	..	29,20,238	36,19,003
Receipts under the Coorg Tobacco (Taxation of Sales and Registration) Act 1953.	..	..	..	45,134	..	..	..	..	..	..	..	..	..	45,134
Receipts under the Punjab Tobacco Vend Fees Act, 1934.	2,378	..	..	..	..	13,051	..	..	..	..	..	..	..	15,427
Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts under the Central Provinces and Berar Tobacco Act, 1939.	..	..	..	..	..	..	..	..	..	..	..	3,81,944	..	3,81,944
Receipts under the P.E.P.S.U. manufactured Tobacco Regulation of Possession and Sales Act, 2008.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts from the Travancore-Cochin Tobacco Act.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
License Fees	16,978	..	..	..	..	..	..	..	..	..	..	..	..	16,978
Total	19,354	..	..	45,134	..	13,051	..	6,98,765	..	..	..	3,81,944	29,20,238	40,78,486
<i>Deduct—Refunds</i>	..	..	..	..	..	..	..	31	..	..	..	855	..	886
TOTAL C—RECEIPTS FROM TOBACCO DUTIES.	19,354	..	..	45,134	..	13,051	..	6,98,734	..	..	..	3,81,089	29,20,238	40,77,600
D—RECEIPTS UNDER SALES TAX ACT—														
Taxes	2,27,024	..	..	..	1,41,90,397	..	17,71,457	2,86,02,856	93,75,622	3,99,74,246	22,86,04,699	2,74,42,011	9,88,95,942	44,90,84,254
License Fees	..	..	..	..	..	..	..	9,76,861	..	..	9,269	477	24,55,736	34,42,343
Miscellaneous	7	70	..	..	80	..	39,329	2,38,998	(a) 6,354	48,678	39,119	8,579	3,68,583	7,40,797
<i>Deduct—Refunds</i>	..	..	..	..	23,827	..	2,660	17,23,083	11,603	15,76,623	25,24,169	4,96,549	35,34,380	98,92,894
TOTAL D—RECEIPTS UNDER THE SALES TAX ACT	2,27,031	70	..	..	1,41,66,650	..	18,08,126	2,80,95,632	93,70,373	3,84,46,301	22,61,28,918	2,69,54,518	9,81,85,881	44,33,83,500
Carried over	4,53,261	1,26,112	1,49,147	1,04,768	1,73,63,079	54,274	19,42,988	3,29,84,401	1,08,25,248	4,43,43,574	27,58,75,862	3,14,50,754	11,18,32,536	52,75,06,001

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

(a) The corresponding amount in the State Finance Accounts has been erroneously shown under the minor head "Taxes".

No. 21—ACCOUNT of RECEIPTS under OTHER TAXES and DUTIES for the year ended 31st March 1955—contd.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,53,261	1,26,112	1,49,147	1,04,768	1,73,63,079	54,271	19,42,988	3,29,84,401	1,08,25,248	4,43,43,574	27,58,75,862	3,14,50,754	11,18,32,536	52,75,06,001
F—OTHER ITEMS—														
Petrol Tax	..	..	..	..	..	74,668	..	..	..	..	..	..	..	74,668
Miscellaneous	21,313	..	..	..	..	4,223	..	..	55,62,161	..	..	..	..	55,87,687
Receipts under the Sales of Motor Spirit Taxation Act.	1,04,741	..	..	75,857	..	..	..	48,38,025	..	..	..	..	..	50,18,623
News paper Advertising Tax	..	..	..	..	..	..	..	..	..	..	52,796	..	..	52,796
Receipts under the Bombay Sugarcane Cess Act 1948.	..	..	..	..	..	..	..	..	..	..	67,85,689	..	..	67,85,689
Urban Immovable Property Tax	..	..	..	..	..	..	..	..	..	..	1,48,54,452	..	..	1,48,54,452
Inter State Transit Duties	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts under the Coorg land Cess and Taxes Act, 1954.	..	..	..	1,57,090	..	..	..	..	..	..	..	..	..	1,57,090
Prize Competitions	..	..	..	..	..	..	..	..	..	..	4,50,381	..	..	4,50,381
Conservancy Fees	56,607	..	..	..	..	..	..	..	..	..	..	..	..	56,607
Receipts under the Uttar Pradesh Sugar Factories Control Act, 1938.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tax on trade, professions, callings and employments.	..	..	..	..	..	..	..	..	4,90,462	..	..	4,58,676	..	9,49,138
Passenger and Goods transport Tax	..	..	..	..	..	..	..	..	..	24,25,963	..	..	..	24,25,963
Tax on Sales of Motor Spirit and Lubricants.	..	..	..	..	..	..	..	..	26,90,358	..	..	48,18,477	..	70,03,835
Receipts under the Punjab Urban Immovable Property Tax Act 1940.	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Receipts under the Bengal Raw Jute Taxation Act, 1941.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Recoveries of overpayments	..	..	..	..	..	..	..	..	..	..	4,589	1,183	724	6,496
Receipts under the Punjab Forward Contracts Tax Act, 1951.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1,82,661	..	..	2,32,947	..	78,891	..	48,38,025	87,42,971	24,25,963	2,21,47,907	47,73,336	724	4,34,23,425
Deduct—Refunds	269	..	..	..	..	10	..	..	616	5,184	6,38,832	3,522	..	6,48,433
TOTAL E—OTHER ITEMS	1,82,392	..	..	2,32,947	..	78,881	..	48,38,025	87,42,355	24,20,779	2,15,09,075	47,69,814	724	4,27,74,992
TOTAL RECEIPTS UNDER OTHER TAXES AND DUTIES.	6,35,653	1,26,112	1,49,147	3,37,715	1,73,63,079	1,33,152	19,42,988	3,78,22,426	1,95,67,603	4,67,64,353	29,73,84,937	3,62,20,568	11,18,33,260	57,02,80,993

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—													
Entertainment Tax	3,88,26,529	8,84,961	23,37,468	77,70,943	1,06,31,585	1,83,064	86	7,76,839	4,75,845	28,056	7,20,793	..	6,26,36,169
Betting Tax—													
Totalisator	56,87,183	..	..	1,76,962	22,75,811	..	..	2,68,638	..	..	..	..	83,88,594
Bookmakers	32,68,187	..	..	1,05,525	33,49,048	1,48,944	..	5,98,338	..	..	..	..	74,70,042
Luxury Tax	10,00,000	..	..	..	..	98,384	..	..	..	110	..	..	10,98,494
Total	4,87,61,899	8,84,961	23,37,468	80,53,430	1,62,56,444	4,30,392	86	16,43,815	4,75,845	28,166	7,20,793	..	7,95,93,299
Deduct—Refunds	75,238	..	218	3,947	..	..	..	1,677	..	..	..	..	81,080
TOTAL A.—TAXES ON LUXURIES, ETC. .	4,86,86,661	8,84,961	23,37,250	80,49,483	1,62,56,444	4,30,392	86	16,42,138	4,75,845	28,166	7,20,793	..	7,95,12,219
B—RECEIPTS FROM ELECTRICITY DUTIES—													
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas	27,37,067	24,480	91,082	1,05,860	93,488	..	87,470	..	1,013	6,675	47,129	..	31,94,264
Receipts under the Uttar Pradesh Electricity Supply Act, 1952 . . . . .	..	..	..	94,86,234	..	..	..	..	..	..	..	..	94,86,234
Other receipts	2,86,26,965	..	..	45,291	1,08,92,513	61,719	..	..	169	1,523	..	2,09,812	3,98,37,992
Total	3,13,64,032	24,480	91,082	96,37,385	1,09,86,001	61,719	87,470	..	1,182	8,198	47,129	2,09,812	5,25,18,490
Deduct—Refunds	5,792	..	125	32,370	..	..	..	..	..	1,873	..	..	40,160
TOTAL B.—RECEIPTS FROM ELECTRICITY DUTIES	3,13,58,240	24,480	90,957	96,05,015	1,09,86,001	61,719	87,470	..	1,182	6,325	47,129	2,09,812	5,24,78,330
C—RECEIPTS FROM TOBACCO DUTIES—													
Receipts under the Madras Tobacco (Taxation of Sales and Registration and Licensing) Act, 1953	36,19,003	..	..	..	..	..	..	..	..	..	..	..	36,19,003
Receipts under the Coorg Tobacco C—Taxation of Sales and Registration) Act, 1953	45,134	..	..	..	..	..	..	..	..	..	..	..	45,134

Receipts under the Punjab Tobacco Vend Fees Act, 1934	15,427	..	..	..	..	..	..	..	..	..	..	..	15,427
Miscellaneous . . . . .	..	..	75	..	..	..	..	..	..	..	..	..	75
Receipts under the Central Provinces and Berar Tobacco Act, 1939	3,81,944	..	..	..	..	..	..	..	..	..	..	..	3,81,944
Receipts under the P.E.P.S.U manufactured Tobacco Regulation Possession and Sales Act 2008 . . . . .	..	..	..	..	..	..	..	..	24,57,688	..	..	..	24,57,688
Receipts from the Travancore-Cochin Tobacco Act . . . . .	..	..	..	..	..	..	..	..	..	..	..	13,23,810	13,23,810
License Fees	16,978	..	..	..	..	..	..	..	..	..	..	..	16,978
Total	40,78,486	..	75	..	..	..	..	..	24,57,688	..	..	13,23,810	78,60,059
Deduct—Refunds	886	..	..	..	..	..	..	..	..	..	..	..	886
TOTAL C.—RECEIPTS FROM TOBACCO DUTIES	40,77,600	..	75	..	..	..	..	..	24,57,688	..	..	13,23,810	78,59,173
D—Receipts under Sales Tax Act—													
Taxes	44,90,84,254	1,52,41,797	2,73,15,019	5,70,84,034	7,60,61,099	2,84,64,848	1,31,00,128	1,75,46,493	65,29,131	8,77,060	1,05,30,508	2,26,57,171	72,44,91,542
License Fees	34,42,343	3,179	52,071	7,83,589	..	..	..	2,56,814	120	..	..	5,78,856	51,16,972
Miscellaneous	7,49,797	2,511	24,674	78,987	..	..	..	1,51,482	252	..	9,662	8,55,538	18,72,903
Deduct—Refunds	98,92,894	98,652	1,88,467	9,73,052	3,06,347	..	2,15,460	2,75,423	1,65,963	..	53,873	3,13,085	1,24,83,216
TOTAL D—RECEIPTS UNDER SALES TAX ACTS	44,33,83,500	1,51,48,835	2,72,03,297	5,69,73,558	7,57,54,752	2,84,64,848	1,28,84,668	1,76,79,366	63,63,540	8,77,060	1,04,86,297	2,37,78,480	71,89,98,201
E.—OTHER ITEMS—													
Petrol Tax	74,668	..	..	..	..	..	..	..	..	..	..	..	74,668
Miscellaneous	55,87,687	..	..	..	35,705	3,23,142	..	..	..	..	..	..	59,46,534
Receipts under the Sales of Motor Spirit Taxations, Acts	50,18,623	..	..	..	..	..	..	..	..	..	..	..	50,18,623
News paper Advertising Tax	52,796	..	..	..	..	..	..	..	..	..	..	..	52,796
Receipts under the Bombay Sugar-cane Cess Act, 1948	67,85,689	..	..	..	..	75,730	..	..	..	..	..	..	68,61,419
Urban Immovable Property Tax	1,48,54,452	..	..	..	..	..	..	..	..	..	..	..	1,48,54,452
Inter-State Transit Duties . . . . .	..	..	..	..	..	68,74,542	1,05,69,717	..	..	3,90,09,211	30,28,710	..	5,94,82,180
Carried over	3,23,73,915	..	..	..	35,705	72,73,414	1,05,69,717	..	..	3,90,09,211	30,28,710	..	9,22,90,672
	52,75,06,001	1,60,58,276	2,96,31,579	7,46,28,056	10,29,97,197	2,89,56,959	1,29,72,224	1,93,21,504	92,98,255	9,11,551	1,12,54,219	2,53,12,102	85,88,47,923

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

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	52,75,06,001	1,60,58,276	2,93,31,579	7,46,28,056	10,29,97,197	2,89,56,959	1,29,72,224	1,03,21,504	92,98,255	9,11,551	1,12,54,219	2,53,12,102	85,88,47,923
Receipts under the Coorg Land Cess and Taxes Act, 1954	3,23,73,915	..	..	..	35,705	7,273,414	1,05,69,717	..	..	3,90,09,211	30,28,710	..	9,22,90,672
Prize Competitions	1,57,090	..	..	..	..	..	..	..	..	..	..	..	1,57,090
Conservancy Fees	4,50,381	..	..	..	..	..	..	7,30,859	..	..	..	..	11,81,240
Receipts under the Uttar Pradesh Sugar Factories Control Act, 1938	56,607	..	..	..	..	..	..	..	..	..	..	..	56,607
Tax on trade, professions, callings and employments	..	..	..	3,56,00,839	..	..	..	..	..	..	..	..	3,56,00,839
Passenger and Goods transport Tax	9,49,138	..	..	..	..	..	..	..	..	..	..	..	9,49,138
Tax on Sales of Motor Spirit and Lubricants	24,25,963	..	49,66,496	..	..	..	..	..	..	..	..	..	73,92,459
Receipts under the Punjab Urban Immovable Property Tax Act, 1940	70,03,835	..	..	26,56,688	..	..	..	..	..	..	..	..	96,60,523
Receipts under the Bengal Raw Jute Taxation Act, 1941	..	..	38,65,218	..	..	..	..	..	..	..	..	..	88,65,218
Recoveries of overpayments	..	..	..	..	39,54,642	..	..	..	..	..	..	..	39,54,642
Receipts under the Punjab Forward Contracts Tax Act, 1951	6,496	..	3,672	..	124	..	..	..	..	4,501	..	..	14,793
Total	..	..	2,92,477	..	..	..	..	..	..	..	..	..	2,92,477
Deduct—Refunds	4,34,23,425	..	91,27,863	3,82,67,527	39,90,471	72,73,414	1,05,69,717	7,30,859	..	3,90,13,712	30,28,710	..	15,54,15,698
TOTAL E—OTHER ITEMS	6,48,433	..	83,354	3,402	..	1,51,339	2,786	50	..	2,47,264	..	..	11,41,628
TOTAL RECEIPTS UNDER OTHER TAXES AND DUTIES	4,27,74,992	..	90,44,509	3,82,49,125	39,90,471	71,22,075	1,05,66,931	7,30,809	..	3,87,66,448	30,28,710	..	15,42,74,070
	57,02,80,993	1,60,58,276	3,86,76,088	11,28,77,181	10,69,87,668	3,60,79,034	2,35,39,155	2,00,52,313	92,98,255	3,96,77,999	1,42,82,929	2,53,12,102	1,01,31,21,995

No. 21-A—ACCOUNT of EXPENDITURE on COLLECTION of OTHER TAXES and DUTIES for the year ended 31st March 1955

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection Charges—														
Tax on sales of Motor Spirit and Lubricants.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Entertainment Tax . . . . .	..	5,166	..	16,861	51,820	1,705	..	31,10,022	..	1,75,597	1,22,487	29,847	63,38,851	98,52,356
Betting Tax . . . . .	..	..	..	..	..	..	..	..	..	..	30,664	..	4,332	34,996
Tax under Bengal Finance (Sales Tax) Act, 1941.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tax under the Bengal Finance Act, 1939.	..	..	..	..	..	..	..	..	..	..	..	85,011	..	85,011
Charges under the Electricity Acts . . . . .	..	..	4,714	..	..	..	..	36,548	..	87,799	5,07,445	..	1,61,438	7,97,944
Urban Immovable Property Tax . . . . .	..	..	..	..	..	..	..	..	..	..	2,88,926	..	..	2,88,926
Charges in connection with Tobacco Duties.	..	..	..	..	..	..	..	..	..	..	..	1,303	..	1,303
Prize Competitions . . . . .	..	..	..	..	..	..	..	..	..	..	13,648	..	..	13,648
Industrial Tax . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sales Tax	24,416	18,054	..	..	7,35,785	..	1,61,070	21,93,264	..	10,53,580	37,96,467	8,91,696	43,74,360	1,32,48,692
Taxes and duties having a Common administrative Staff.	29,911	..	..	..	..	..	..	..	4,99,239	..	..	..	..	5,29,150
Inter State Transit Duties . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in connection with Taxes on Trade, Professions, Callings and Employment.	..	..	..	..	..	..	..	..	..	..	..	3,368	..	3,368
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sugar-cane Cess Establishment . . . . .	..	..	..	..	..	..	..	..	..	..	67,70,689	..	..	67,70,689
Transfer to the State Road Fund . . . . .	..	..	..	..	..	..	..	..	..	..	87,95,673	..	..	87,95,673
Charges in England—Stores . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	967	967
TOTAL EXPENDITURE FOR COLLECTION OF OTHER TAXES AND DUTIES.	54,327	23,220	4,714	16,861	7,87,605	1,705	1,61,070	53,39,834	4,99,239	13,16,976	2,03,25,999	10,11,225	1,08,79,948	4,04,22,723
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	1,55,67,178	..	50,339	1,56,17,517
Voted	54,327	23,220	4,714	16,861	7,87,605	1,705	1,61,070	53,39,834	4,99,239	13,16,976	47,58,821	10,11,225	1,08,29,609	2,48,05,206

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

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection Charges—													
Tax on sales of Motor Spirit and Lubricants.	..	30,990	..	8,988	..	..	..	..	..	..	..	..	39,978
Entertainment Tax	98,52,356	18,422	..	2,01,767	89,167	..	..	1,81,962	..	..	8,184	..	1,03,51,858
Betting Tax	34,996	..	..	..	10,000	..	..	..	..	..	..	..	44,996
Tax under Bengal Finance (Sales Tax) Act, 1941.	..	..	..	..	13,87,311	..	..	..	..	..	..	..	13,87,311
Tax under the Bengal Finance Act, 1939.	85,011	..	..	..	..	..	..	..	..	..	..	..	85,011
Charges under the Electricity Acts	7,97,944	22	1,11,794	1,61,100	2,41,107	1,09,229	..	..	..	..	..	..	14,21,196
Urban Immovable Property Tax	2,88,926	..	..	..	..	..	..	..	..	..	..	..	2,88,926
Charges in connection with Tobacco Duties.	1,303	..	..	..	..	..	..	..	..	..	..	..	1,303
Prize Competitions	13,648	..	..	..	..	..	..	..	..	..	..	..	13,648
Industrial Tax . . . . .	..	..	..	..	..	..	12,533	..	..	..	..	..	12,533
Sales Tax	1,32,48,692	3,50,919	..	24,53,571	..	10,57,640	3,26,708	6,01,445	..	..	3,32,100	4,90,497	1,88,61,572
Taxes and duties having a Common Administrative Staff.	5,29,150	..	17,18,671	..	..	..	..	..	4,59,127	70,967	..	..	27,77,915
Inter State Transit Duties . . . . .	..	..	..	..	..	34,72,652	11,16,251	..	..	67,84,601	..	..	1,13,73,504
Charges in connection with Taxes on Trade Professions, Callings and Employment.	3,368	..	..	..	..	..	..	..	..	..	..	..	3,368
Works . . . . .	..	..	..	..	..	1,261	..	..	..	..	..	..	1,261
Sugar-cane Cess Establishment	67,70,689	..	..	..	..	..	..	..	..	..	..	..	67,70,689
Transfer to the State Road Fund	87,95,673	..	..	..	..	..	..	..	..	..	..	..	87,95,673
Charges in England—Stores	967	..	..	..	..	..	..	..	..	..	..	..	967
TOTAL EXPENDITURE FOR COLLECTION OF OTHER TAXES AND DUTIES.	4,04,22,723	4,00,353	18,30,465	28,25,426	17,27,585	46,40,782	14,55,492	7,83,407	4,59,127	68,55,568	3,40,284	4,90,497	6,22,31,709
Charged	1,56,17,517	..	..	..	2,534	..	..	..	..	..	..	..	1,56,20,051
Voted	2,48,05,206	4,00,353	18,30,465	28,25,426	17,25,051	46,40,782	14,55,492	7,83,407	4,59,127	68,55,568	3,40,284	4,90,497	4,66,11,658

FINANCE AND REVENUE ACCOUNTS, 1954-55

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

Capital Account	Receipts	Rs. Nil	Revenue Account	Receipts	Rs. 50,72,05,981
	Expenditure outside the Revenue Account	32,25,45,827		Expenditure	50,72,05,981

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.	194	..	..	..	..
Capital Expenditure on Railways.	23	Indian Railways—Capital Expenditure	200	32,25,45,827	..	..	32,25,45,827
Account of Capital contributed by Companies and District Boards, etc., towards Outlay on Indian Government Railways.	23-A	Share and Debenture capital raised by Companies including Capital subscribed by District Boards, etc.	202	..	..	..	..
Redemption of Liabilities	23-B	Statement of Liability involved in the purchase by the Indian Government of the capital of the old Guaranteed Companies.	203	..	..	..	..
General	23-C	General Abstract of Capital Expenditure and Results (Summary).	206	..	..	..	..
		TOTAL CAPITAL ACCOUNT		..	..	..	32,25,45,827
		REVENUE ACCOUNT					
Gross Receipts	24	Gross Receipts	212	..	..	2,86,77,75,637	..
		Deduct—Gross Expenditure	213	2,36,08,49,670	..	2,36,08,49,670	..
		Net Receipts	213	..	..	50,69,25,967	..
Dividend to General Revenues.	26	Dividend to General Revenues	220	34,95,99,462	..	..	34,95,99,462
Open line Works Revenue.	22	Open line works—Revenue	194	4,91,44,225	..	..	4,91,44,225
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	221	..	..	81,315	..
"	27-A	Land and Subsidy	221	7,48,147	..	..	7,48,147
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	222	..	..	1,98,699	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	222	1,66,92,395	7,993	..	1,67,00,388
Appropriation to the Railway Depreciation Reserve Fund.	25	Appropriation to the Railway Depreciation Reserve Fund.	216	..	..	..	..
Appropriation to Railway Revenue Reserve Fund	25-A	Appropriation to Railway Revenue Reserve Fund.	217	..	..	..	..
Appropriation to Railway Development Fund	25-B	Appropriation to Railway Development Fund.	218	9,10,13,759	..	..	9,10,13,759
Dividend to General Revenues and appropriation to Railway Funds from Surplus.	22-A	Dividend to General Revenues and appropriation to Railway Funds from surplus.	198	..	..	..	..
		TOTAL REVENUE ACCOUNT (CENTRAL)		..	..	50,72,05,981	50,72,05,981
		STATE GOVERNMENTS					
		REVENUE ACCOUNT					
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of interest.		..	..	..	..
"	27-A	Land and Subsidy		..	..	..	..
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts		..	..	..	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure		..	..	..	..
		TOTAL REVENUE ACCOUNT (STATE)		..	..	..	..

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 expenditure incurred on open line Works Revenue and dividend on the capital expended, (Account Nos. 22 and 26).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A.—Indian Government Railways.

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

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

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

By the end of 1944-45, Government had taken over the working of all the Indian Government Railways formerly worked by Companies. The second class, therefore, comprised Railways viz. Bezwada Extension and Dhone-Kurnool Railways, which were worked by former Indian States. With the incorporation of the large number of former Indian States in the Union and their integration into a small number of sizeable units, the ex-States Railways were merged in the railway system of India from 1950-51. The only railway falling under section 'B' was Latur-Extension which was previously owned by the Nizam State Railway and became the property of the Government from 1st April 1950 as a result of the integration of States. This section worked by the Barsi Light Railway has been purchased by the Government from 1st January 1954 and merged in the railway system. The nationalised Railway undertaking entered a new phase in its existence and regrouped in various zones starting with Southern, Western and Central Zones during 1951 and completing with Eastern North-Eastern and Northern Zones during April 1952.

The former Indian Railways which have formed the constituent units of each of the zones are set out in the table below.

Former Indian Railways	Newly formed zones with year in which formed		
1. (i) Great Indian Peninsula Railway (ii) Nizam State Railway (iii) Dholpur State Railway (iv) Scindia State Railway	Central Railway 1951-52.		
2. (i) Madras and Southern Mahratta Rly. (ii) South Indian Railway (iii) Mysore State Railway		Southern Railway 1951-52.	
3. (i) Bombay, Baroda and Central India Railway. (ii) Saurashtra Railway (iii) Cutch State Railway (iv) Rajasthan Railway (v) Jaipur State Railway (vi) Marwar-Phulad Section of the Jodhpur Railway			Western Railway 1951-52.
4. (i) Bengal Nagpur Railway (ii) E.I. Railway excluding the three upper divisions, viz. Lucknow, Allahabad and Moradabad.				Eastern Railway 1952-53.
5. (i) Eastern Punjab Railway (ii) Jodhpur Railway excluding Marwar-Phulad Section of Western Railway (iii) Bikaner State Railway (iv) Delhi, Rewari, Fazilka Section of the Western Railway. (v) Allahabad, Lucknow and Moradabad Divisions of the E.I. Railway.	Northern Railway 1952-53.		
6. (i) Oudh Tribut Railway (ii) Assam Railway (iii) Kanpur-Achnera Section of Western Railway.		North-Eastern Railway 1952-53.	

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

10. A revised convention was introduced for a period of five years with effect from 1950-51, by which the General Revenues received a fixed dividend (*vide para 6 of the Explanatory note of Account No. 22-A*).

ACCOUNT No. 22.—*Statement of Net Revenue Receipts of Indian Government Railways for 1954-55, and of the percentage of those figures on the Capital outlay up to 31st March, 1955 and also of the net gain or loss to Government after meeting all expenditure against the Net Revenue Receipts.*

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

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

No. 22—STATEMENT of NET REVENUE RECEIPTS of INDIAN GOVERNMENT RAILWAYS for 1954-55 and of percentage to those figures on the provisional Capital up to 31st March 1955 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 1954-55 (Account No. 23)	Net Revenue Receipts (Account No. 24)		Expenses against Net Revenue Receipts			Net gain or loss to Government (Difference between columns 8 and 9)		Percentage of gain or loss on Capital Outlay
		Net Receipts	Percentage of Net Revenue Receipts (column 3) on Capital Outlay column 2	Open line Works-Revenue	Dividend on Capital Outlay (Account No. 26)	Total Expenditure	Gain	Loss	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT									
COMMERCIAL LINES									
<i>Indian Railways</i>									
Central	1,70,67,86,964	15,21,17,364	8.91	87,67,309	6,74,09,861	7,61,77,170	7,59,40,194	..	4.45
Eastern	2,22,36,56,517	16,55,32,103	7.45	70,91,451	8,81,42,056	9,52,33,507	7,02,98,596	..	3.16
Northern	1,36,20,92,490	7,64,80,511	5.61	98,71,663	5,38,59,386	6,37,31,049	1,27,49,462	..	0.94
North Eastern	93,28,84,701	-5,11,59,199	-5.48	69,09,970	3,60,25,816	4,29,35,786	..	9,40,94,985	10.09
Southern	1,24,71,62,659	4,91,25,282	3.94	74,71,069	4,83,18,797	5,57,89,866	..	66,64,584	0.53
Western	1,15,29,66,186	11,57,12,933	10.36	90,32,763	4,53,11,001	5,43,43,764	6,13,69,169	..	5.32
Railway Collieries	6,81,00,008	..	..	..	..	..	..	..	..
Chittaranjan Locomotive Works	22,71,15,977	..	..	..	90,65,901	90,65,901	..	90,65,901	3.99
Integral Coach Factory	3,48,45,084	..	..	..	9,79,979	9,79,979	..	9,79,979	2.81

Ganga Bridge Project	1,30,38,211	..	..	..	3,69,137	3,69,137	..	3,69,137	2.65
Calcutta Electrification Project	10,94,322	..	..	..	21,886	21,886	..	21,886	2.00
Miscellaneous	47,82,109	-32,043	-0.67	..	95,642	95,642	..	1,27,685	2.67
Total Commercial Lines	8,97,54,25,228	50,77,76,951	5.66	4,91,44,225	34,95,99,462	39,87,43,687	22,03,57,421	11,13,24,157	1.21
<i>Strategic Lines</i>							10,90,33,264		
Northern	4,04,18,322	-8,50,984	-2.11	..	..	..	..	8,50,984	2.11
TOTAL CENTRAL GOVERNMENT	9,01,58,43,550	50,69,25,967	5.62	4,91,44,225	34,95,99,462	39,87,43,687	22,03,57,421	11,21,75,141	1.20
							10,81,82,280*		

Central

Rs.

*Net gain on Indian Government Railways as above	10,81,82,280
Add—Net receipts on account of Subsidized Companies (Account Nos. 27 and 27-A)	-6,66,832
"Railway Miscellaneous Receipts" less Miscellaneous Railway Expenditure (Account Nos. 28 and 28-A)	-1,65,01,680
Total gain on Railways (Account Nos. 2, 3, 5 and 6)	9,10,13,759

Distribution—

Rs.

Development Fund	9,10,13,759
Railway Revenue 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 dividend paid to General Revenues and appropriation to Railway Revenue Reserve Fund and Development Fund.*

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

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

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

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

2. In 1931-32 no surplus was available for providing the contribution to General Revenues, the net loss on the working of railways during the year being met partly by drawing 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 Revenue Reserve Fund.

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

ending on the 31st March, 1939, payments of Rs. 7,23,59,975 in 1940-41 and Rs. 15,36,60,861 in 1941-42 against the arrears of contributions, and Rs. 7,91,07,748 in 1941-42 against loans taken from the Depreciation Reserve Fund were made. The unpaid contributions payable by the Railway Department for the period from 1931-32 to 1938-39 covered by the moratorium which amounted to Rs. 35,40,99,149, had thus been reduced to Rs. 12,80,78,313. From this figure should, however, be deducted the excess payments on account of contribution made in the past amounting to Rs. 17,71,202. Thus the amount outstanding on account of unpaid contributions stood at Rs. 12,63,07,111 on 31st March 1942.

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

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

The decision to adopt the rate in force when the liabilities came into being was based on the assumption that the capital outlay was the actual expenditure on the purchase and construction of railways. It was, however, considered that it would be legitimate and

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

correct according to commercial practice to adopt the rupee amount which would be required to discharge the liabilities in question and for this purpose to apply the standard rate of exchange to these transactions. The rate for conversion was accordingly, changed to 1s. 6d. the rupee with effect from the calculations for 1937-38.

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

In 1946-47, contribution to General Revenues was made at 1 per cent of the capital-at-charge of Commercial Lines (less Capital contributed by former Indian States and District Boards) at the end of penultimate year, less loss on strategic lines during the current year and half the balance of surplus left over after meeting the

contribution to General Revenues as above and appropriating Rs. 3 crores to the Railway Betterment Fund (now Development Fund) *vide* Account No. 22.

5. During 1947-48 (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 Revenue Reserve Fund. This deficit is, however, provisional as, in the absence of closing of accounts for the period ending 14th August 1947, it has not been possible to work out the actual loss. The closing of the accounts for the pre-partition period is held up due to non-receipt of the accounts of the undivided B.A. and the N. W. Railways from the Pakistan authorities. On the final closing of these accounts, necessary readjustment of the loss worked out for the period 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.

6. According to the Revised Railway Convention the Railway undertaking pays to the General Revenues, with effect from 1950-51, a fixed annual dividend of 4 per cent on the Capital-at-charge except on capital invested on unremunerative Strategic lines, instead of interest and *ad hoc* contribution previously payable by it in terms of the convention of 1943. This arrangement will last for a period of 5 years and the rate of dividend will be reviewed by a Committee of the House towards the end of this period.

No. 22-A--STATEMENT showing AMOUNT of DIVIDEND paid to GENERAL REVENUES and APPROPRIATION to RAILWAY REVENUE RESERVE FUND and DEVELOPMENT FUND from Surplus during the year 1954-55.

	Rs.
(i) Receipts—	
Gross Traffic receipts	2,86,77,75,637
Subsidised Companies, Government share of surplus profits, etc.	81,315
Railway Miscellaneous Receipts	1,98,699
TOTAL RECEIPTS	2,86,80,55,651
(ii) Expenditure—	
Working expenses	2,35,87,08,598
Payment to Worked lines	21,41,072
Dividend to General Revenues	34,95,99,462
Land and subsidy	7,48,147
Open line works (Revenue)	4,91,44,225
Miscellaneous Railway Expenditure	1,67,00,388
TOTAL EXPENDITURE	2,77,70,41,892
(iii) Surplus	9,10,13,759
Appropriation to Development Fund	9,10,13,759
Appropriation to Railway Revenue Reserve Fund . . . . .	..

ACCOUNT No. 23—Statement of Capital Expenditure on the Construction and Purchase of Railways during and to end of the year 1954-55

This Account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway programme, whether on the direct responsibility of Government or against capital contributed by Companies, former Indian States and District Boards, and to this is added the expenditure separately met from Central and State Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital outlay on each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 22 (page 194) 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 546).

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

In this Account the existing sterling amounts of Share and Stock Capital, Debentures and 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 rates of exchange in force when the liabilities came into being, and this method was adopted from 1933-34 in determining the Capital Outlay on which contribution and interest were payable by Railways to General Revenue. The rate for conversion has again been changed to 1s. 6d. from 1935-36 *vide* para. 3 of the Explanatory Note on page 197. This rate has not, however, been applied to the transaction referred to in footnotes (f), (g), (h) and (i) on page 201.

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, thus 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 of the capital liability involved in the purchase of Railways and redemption by Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest on the liability outstanding on 31st March, 1924, and the balance required to make up the total annuity payments and the Sinking Fund charges is borne by General Revenues.

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

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

Class and name of Railway	No. of item	Expenditure during the year				Expenditure to end of the year								
		Total Construction outlay during 1954-55	Liabilities involved in purchase of Railways	Redemption of liabilities involved in purchase of Railways	Grand Total	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenues	Total Construction Expenditure (Columns 8, 9 and 10)	Liabilities involved in purchase of Railways (Account No. 23-B, Column 10) (Sterling converted into Rs. at £ 1 = Rs. 13-1/3)	Redemption of Liabilities in Column 12, Account No. 23-B, columns 7 and 9 (Sterling converted into Rs. at £ 1 = Rs. 13-1/3)	Total Capital Outlay (Columns 11 & 12 minus 13)
						Direct Government outlay	Capital contributed by companies or District Boards etc. (Column 13 of Account No. 23-A)	TOTAL						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT, COMMERCIAL LINES INDIAN RAILWAYS														
<i>Open Lines</i>														
Central	1	4,32,31,346	..	..	4,32,31,346	(a) 1,19,54,00,803	..	1,19,54,00,803	..	13,10,570	1,19,67,11,373	(f) 63,45,64,563	14,35,70,787	1,68,77,05,149
Eastern	2	3,75,28,481	..	..	3,75,28,481	1,65,58,92,987	..	1,65,58,92,987	3,09,29,430	..	1,68,68,22,417	66,20,38,025	14,78,52,657	2,20,10,07,785
Northern	3	3,10,57,307	..	..	3,10,57,307	(b) 1,31,76,68,499	..	1,31,76,68,499	..	..	1,31,76,68,499	4,11,88,385	..	1,35,88,56,884
North-Eastern	4	6,31,47,391	..	..	6,31,47,391	(c) 85,28,86,112	3,00,496	85,31,86,608	18,60,610	35,83,456	85,86,30,674	..	..	85,86,30,674
Southern	5	5,99,40,144	..	..	5,99,40,144	(d) 94,92,88,921	80,46,952	95,73,35,873	3,07,56,088	20,12,242	99,01,04,203	(p)(h) 27,65,08,532	2,53,27,013	1,24,12,85,722
Western	6	4,04,17,828	..	..	4,04,17,828	(e) 92,49,22,973	..	92,49,22,973	1,22,45,033	..	93,71,68,006	(i) 19,41,38,417	..	1,13,13,06,423
Railway Collieries	7	..	..	..	..	6,81,00,008	..	6,81,00,008	..	..	6,81,00,008	..	..	6,81,00,008
Chittaranjan Locomotive Works.	8	9,36,900	..	..	9,36,900	22,71,15,977	..	22,71,15,977	..	..	22,71,15,977	..	..	22,71,15,977
Integral Coach Factory	9	2,06,91,197	..	..	2,06,91,197	3,48,45,084	..	3,48,45,084	..	..	3,48,45,084	..	..	3,48,45,084
Miscellaneous	10	47,82,109	..	..	47,82,109	47,82,109	..	47,82,109	..	..	47,82,109	..	..	47,82,109
TOTAL—OPEN LINES		30,17,32,703	..	..	30,17,32,703	7,23,09,03,473	83,47,448	7,23,92,50,921	7,57,91,161	69,06,268	7,32,19,48,350	1,80,84,37,922	31,67,50,457	8,81,36,35,815
<i>Construction</i>														
Central	11	-1,50,466	..	..	-1,50,466	1,90,81,815	..	1,90,81,815	..	..	1,90,81,815	..	..	1,90,81,815
Eastern	12	26,81,746	..	..	26,81,746	2,26,48,732	..	2,26,48,732	..	..	2,26,48,732	..	..	2,26,48,732
Northern	13	1,58,372	..	..	1,58,372	32,35,606	..	32,35,606	..	..	32,35,606	..	..	32,35,606
North Eastern	14	6,29,408	..	..	6,29,408	7,42,54,027	..	7,42,54,027	..	..	7,42,54,027	..	..	7,42,54,027
Southern	15	23,51,437	..	..	23,51,437	58,76,937	..	58,76,937	..	..	58,76,937	..	..	58,76,937
Western	16	23,92,477	..	..	23,92,477	2,16,59,763	..	2,16,59,763	..	..	2,16,59,763	..	..	2,16,59,763
Ganga Bridge Project	17	94,19,585	..	..	94,19,585	1,39,38,211	..	1,39,38,211	..	..	1,39,38,211	..	..	1,39,38,211
Calcutta Electrification Project.	18	10,94,322	..	..	10,94,322	10,94,322	..	10,94,322	..	..	10,94,322	..	..	10,94,322
TOTAL—CONSTRUCTION		1,85,76,881	..	..	1,85,76,881	16,17,89,413	..	16,17,89,413	..	..	16,17,89,413	..	..	16,17,89,413
TOTAL—COMMERCIAL LINES		32,03,09,584	..	..	32,03,09,584	7,39,26,92,886	83,47,448	7,40,10,40,334	7,57,91,161	69,06,268	7,48,37,37,763	1,80,84,37,922	31,67,50,457	8,97,54,25,228

<i>Strategic Lines—</i>													
<i>Northern—</i>													
Open Line	21,93,329	..	..	21,93,329	46,60,039	..	46,60,039	..	..	46,60,039	..	..	46,60,039
Construction	42,914	..	..	42,914	3,57,58,283	..	3,57,58,283	..	..	3,57,58,283	..	..	3,57,58,283
Total Strategic Lines	22,36,243	..	..	22,36,243	4,04,18,322	..	4,04,18,322	..	..	4,04,18,322	..	..	4,04,18,322
TOTAL CENTRAL GOVT.	32,25,45,827	..	..	32,25,45,827	7,43,31,11,208	83,47,448	7,44,14,58,656	7,57,91,161	69,06,268	7,52,41,56,085	1,80,84,37,922	31,67,50,457	*9,01,58,43,550

(a) Includes Rs. 69,588 transferred from Southern Railway.

(b) Includes Rs. 1,06,000 transferred from Southern Railway and excludes Rs. 54,251/- transferred to Western Railway.

(c) Includes Rs. 9,04,618 transferred from Western Railway.

(d) Excludes Rs. 69,588 and Rs. 1,06,000 transferred to Central and Northern railways respectively.

(e) Includes Rs. 54,251 transferred from Northern Railway and excludes Rs. 9,04,618 transferred to North Eastern Railway. Also includes Rs. 3,03,497 in respect of ex-Saurashtra Railway representing in-efficient items under "Stores Suspense" dropped from the balance as on 1-4-50.

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

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

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

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

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

ABSTRACT

Direct Government outlay	32,25,45,827
From Capital contributed by Companies or District Boards etc. <i>vide</i> Account No. 23-A . . . . .	..
Total Capital outlay outside Revenue as provided in the Railway Programme	32,25,45,827

*Excludes Capital outlay amounting to Rs. 2,38,40,19,201 on 31st March, 1947 in respect of the ex-B. A. Railway (Rs. 86,01,23,358) ex-N. W. Railway Open Line (Rs. 1,17,45,51,736) ex-N. W. Railway Construction (Rs. 78,22,525) ex-N. W. Railway Strategic (Rs. 32,61,15,743) Jodhpur Open Line (Rs. 1,41,61,449) Jodhpur Construction (Rs. 12,44,390) with distribution in columns 6, 7, 8, 9, 10, 12 and 13, and includes Rs. 88,74,00,000 estimated Capital outlay on 15th August, 1947 of ex-Assam (Rs. 22,47,00,000) East Punjab (Rs. 44,41,00,000) Sealdah Division of the ex-Bengal Assam Railway merged in the ex-E. I. Railway (Rs. 15,80,00,000) and Katihar Section of the ex-Bengal Assam Railway merged in the O. T. Railway (Rs. 6,06,00,000).

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

No. 23-A—DETAILED ACCOUNT of CAPITAL contributed by companies and DISTRICT BOARDS ETC., towards OUTLAY on INDIAN GOVERNMENT RAILWAYS during and to end of the year 1954-55

This account shows in detail the amounts of share and Stock Capital, Debentures and Debenture Stock contributed by the District Boards, etc., during and to end of the year.

Railways	During the year 1954-55						To end of the year 1954-55						Remarks
	Share Capital	Debentures and debenture stock		Total (columns 2 + 4) converted into Rs.	Contribution from District Boards etc.	Total	Share and stock capital	Debentures and debenture stock		Total (columns 8 + 10) converted into Rs.	Contribution from District Boards, etc.	Total	
		Nominal amount	Cash received					Nominal amount	Cash received				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Western	(a)	..	..
Southern	80,46,952	80,46,952	..
North Eastern (Jorhat)	3,00,496	3,00,496	..
Total	83,47,448	83,47,448	..

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

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

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

The main methods of purchase were:—

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

2. The transactions mentioned at (b) and (e) have been recognised to be equivalent to a contribution of capital by Railway Companies as shown in Account No. 23-A of these accounts. The capital stocks of the Bombay, Baroda and Central India Railway (£2,000,000) (paid off in 1941-42), the South Indian Railway (£1,000,000) and £ 1,500,000 of the capital stock of the Madras and Southern Maharashtra 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—

- the discharge by means of cash payment of the liabilities in the old form; and
- 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 conversion at two different rates appeared against the Sub-head "Miscellaneous" in column 7. These two column 7 entries were then reversed in column 6.

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

No. 23-B—STATEMENT of LIABILITY involved 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 2	India Stock issued or appropriated in Exchange for				Portion of amounts in columns 4, 5 and 6 redeemed by Sinking Funds to end of 1931-32 7	Terminable Annuities		Total initial liabilities, (columns 2 to 6 and 8) 10	Total undis-charged liability, (column 10 minus columns 7 and 9) 11
		Debentures stock outstanding 3	Share Capital 4	Debentures and Debenture Stock 5	Terminable Annuities 6		Initial Amount undergoing redemption 8	Amount redeemed to end of 31st March, 1924 9		
	£	£	£	£	£	£	£	£	£	£
CENTRAL GOVERNMENT										
INDIAN GOVERNMENT RAILWAYS—										
Bengal Assam (including Bengal Central)	612,863	348,666	512,160	67,713	541,054	316,109	2,849,847	650,041	4,932,303	(a) 3,966,153§
Bombay, Baroda and Central India	2,000,000	..	10,089,146	2,467,757	..	..	..	..	14,556,903	(b) 14,556,903
B. and BB. East Indian (including Oudh and Rohilkhand) . . . . .	..	1,435,650	5,243,778	8,555,880	7,574,356 †	4,624,530*	25,467,634	6,464,419	48,277,298	(c) 37,188,349
Great Indian Peninsula (including Indian Midland Railway).	7,998,210	2,701,450	524,711	3,263,216	..	..	33,109,218	10,767,809	47,596,805	(d) 36,828,996
North Western (old Sindh, Punjab and Delhi Railway). . . . .	..	..	..	..	4,911,621	2,595,624	9,097,908	1,966,883	14,009,529	(e) 9,447,022 §
Madras and Southern Maharatta (old Madras Railways).	2,793,353‡	..	..	894,712	..	..	11,319,558	1,899,526	15,007,623	(f) 13,108,097
South Indian	1,000,000‡	425,000	3,221,731	1,079,438	..	..	..	..	5,726,169	(g) 5,726,169
GRAND TOTAL	14,404,426	4,910,766	19,591,526	16,328,716	13,027,031	7,536,263	81,844,165	21,748,678	150,106,630	120,821,689

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

†Includes Rs. 1,06,750 converted into sterling at 1s 6d. to the rupee on account of debt incurred in India on the purchase of the line.

‡Includes £1,600,000 and £1,000,000 on account of the capital stocks of the Madras and Southern Maharashtra and South Indian Railways, respectively vide paragraph 2 of notes on page 201.

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

For footnote (a) to (g) See pages 204 and 205.

§ These figures will be revised when the accounts of the repatriation period are finally closed. See footnote on page 201 (Account No. 23).

No. 23-B—STATEMENT of LIABILITY involved in the PURCHASE by GOVERNMENT of the CAPITAL of the old GUARANTEED RAILWAY COMPANIES—concl'd.

	Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1955		Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1955
	£	£	£		£	£	£
(a) Bengal Assam Railway				(c) East Indian Railway			
Share Capital of Bengal Central Railway	500,000	512,160	512,160	Debentures	2,950,000	2,950,000	2,950,000
Compensation to Secretary and Clerks of the Bengal Central Railway.	513	..	513	Debenture Stock outstanding	1,435,650		1,435,650
Debentures paid off in Cash in anticipation of purchase.	150,000	..	150,000	Debenture Stock redeemed by issue of India Stock	64,350	80,765	
Debentures paid off in cash after purchase	462,350	..	462,350	Less—Discharged by Sinking Fund payments to end of 1923-24 (x).		23,173	157,592
Debenture stock outstanding	348,666	..	348,666	Capital Value of Terminable Annuities	32,750,000		
Debenture stock redeemed by issue of India Stock	62,642	67,713	..	Redeemed by issue of India Stock £7,282,366		7,574,356	
Less—Discharged by Sinking Fund payments to end of 1923-24 (x).		15,006	52,707	Less—Discharged by Sinking Fund payments to end of 1923-24 (x).		4,389,230	3,185,126
Capital value of Terminable Annuities	3,391,917	..	..	In process of discharge by Annuity Payments	£25,467,634		
Redeemed by issue of India Stock £542,070		541,054	..	Less—Discharged to end of 1923-24 (x)	6,464,419		19,003,215
Less—Discharged by Sinking Fund payments to end of 1923-24 (x).		301,103	239,951				
In process of discharge by Annuity payments	£2,849,847			Oudh and Rohilkhand Railway			
Less—Discharge to end of 1923-24 (x)	£650,041		2,199,806	Property of the Company	5,036,049	5,243,778	
	4,916,088		£ 3,966,153	Debentures discharged in anticipation of purchase	1,885,000	1,962,753	
(b) Bombay, Baroda and Central India Railway						7,206,531	
Share Capital	£11,685,580			Less—Discharged by Discount Sinking Fund Payments to end of 1931-32.		212,127	6,994,404
Less—New Company's Stock issued in 2,000,000 (x) exchange.		10,089,146	2,000,000	Debentures	3,030,300	3,126,660	3,126,660
Debentures	£9,685,580	2,467,757	2,467,757	Debenture Stock	384,760	435,702	435,702
	14,076,880		14,556,903		47,536,049		37,188,349

<i>(d) Great Indian Peninsula Railway</i>				<i>(f) Madras and Southern Mahratta Railway</i>			
Share Capital of Indian Midland Railway	2,250,000	2,263,618*	2,263,618	Debentures	856,400	894,712	894,712
Debentures of Indian Midland Railway	907,500	412,992*	412,992	Debentures	818,437	823,390*	823,390
		524,711†	524,711	Debentures paid off in cash	469,963		469,963
Debentures of Indian Midland paid off in cash	2,746,600		2,746,600	Capital Value of Terminable annuities	£12,819,558	12,819,558	
Debentures of Great Indian Peninsula Railway	3,220,900	3,263,216	3,263,216	Less—New Company's Stock issued in exchange	£1,500,000‡		1,500,000
Debenture Stock of Great Indian Peninsula outstanding	2,701,450		2,701,450		£11,319,558		
Capital value of Terminable Annuities	£34,859,218			Less—Discharged to end of 1923-24 (x)	£1,899,526		9,420,032
Less—New Company's Stock issued in exchange	£1,750,000 (y)		1,750,000			14,964,358	
	£33,109,218						13,108,097
Less—Discharge to end of 1923-24 (x)	£10,767,809		22,341,409				
Net Company's Stock issued in exchange for Old Company's Capital	(y) 825,000		825,000				
	47,510,668		36,828,998				
				<i>(g) South Indian Railway</i>			
<i>(e) North Western Railway</i>				Property of the Company less Capital Deposited by New Company	£4,197,557	4,197,557	
Capital Value of Terminable Annuities	14,009,124			Less—New Company's Stock issued in exchange	£1,000,000‡		1,000,000
Redeemed by issue of India Stock £4,911,621		4,911,621			£3,197,557		3,221,731
Less—Discharged by Sinking Fund payments to end of 1923-24 (x)		2,595,624		Debentures	1,070,000	1,079,438	1,079,438
			2,315,997	Debentures Stock Outstanding	425,000		425,000
In process of discharge by Annuity payments	£9,097,908						
			7,131,025				
Less—Discharged to end of 1923-24 (x)	£1,966,883		£9,447,022		5,692,557		5,726,169

*India Bonds subsequently paid off in cash.

†Issued in exchange for £500,000 India Bonds discharged.

(x) With effect from the Accounts for 1924-25 the Railway Revenue Account ceased to bear the charge in respect of redemption of capital liabilities. From that year the interest only on the total unredeemed capital at the end of 1923-24 has been charged.

(y) Redeemed in cash on termination of Company's contract on 30th June 1925.

(z) Redeemed in cash on termination of Company's contract on 31st December 1941.

‡Redeemed in cash on termination of Company's contract on 31st March 1944.

§ See footnote on page 203.

No. 23-C—SUMMARY of CAPITAL EXPENDITURE on INDIAN GOVERNMENT RAILWAYS—CENTRAL

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

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23-B)	Grand Total
	Direct Government Outlay	From Capital contributed by Companies, Former Indian States and District Boards etc. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Prior to 1876-77	12,36,08,565	..	12,36,08,565	..	..	12,36,08,565	..	12,36,08,565
1876-77	2,99,56,065	..	2,99,56,065	..	77,643	3,00,33,708	..	3,00,33,708
1877-78	4,18,11,105	..	4,18,11,105	..	2,79,600	4,20,90,705	..	4,20,90,705
1878-79	3,63,02,010	..	3,63,02,010	..	68,010	3,63,70,020	..	3,63,70,020
1879-80	3,37,59,255	..	3,37,59,255	..	1,39,76,130	4,77,35,385	49,59,64,417	54,36,99,802
1880-81	3,07,60,666	..	3,07,60,666	..	2,45,42,220	5,53,02,886	—8,08,040	5,44,94,846
1881-82	2,28,45,930	..	2,28,45,930	68,24,025	37,82,475	3,34,52,430	—1,46,400	3,33,06,030
1882-83	2,03,91,945	..	2,03,91,945	—13,31,280	32,44,965	2,23,05,630	—89,333	2,22,16,297
1883-84	3,09,70,905	..	3,09,70,905	64,92,480	10,65,135	3,85,28,520	—75,000	3,84,53,520
1884-85	3,52,61,550	..	3,52,61,550	94,64,565	26,35,005	4,73,61,120	5,77,79,027	10,51,40,147
1885-86	4,71,28,290	..	4,71,28,290	58,90,005	63,20,550	5,93,38,845	—8,50,813	5,84,88,032
1886-87	5,14,66,635	..	5,14,66,635	19,99,995	18,30,765	5,52,97,395	18,45,04,147	23,98,01,542
1887-88	—15,77,069	5,18,83,517	5,03,06,448	..	8,09,460	5,11,15,908	—24,23,200	4,86,92,708
1888-89	3,59,98,822	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	4,44,08,119	98,44,680	33,94,860	5,76,47,659	-28,39,107	5,48,08,552
	(a)	(a)	(a)					
1893-94	5,26,89,551	7,91,13,985	13,18,03,536	1,06,09,545	7,39,020	14,31,52,101	-29,33,027	14,02,19,074
1894-95	4,02,35,325	81,00,080	4,83,35,405	55,68,675	1,96,095	5,41,00,175	-30,31,267	5,10,68,908
1895-96	3,71,33,580	1,36,24,237	5,07,57,817	52,98,675	76,605	5,61,33,097	-30,77,413	5,30,55,684
1896-97	3,12,11,029	4,58,99,195	7,71,10,224	..	1,27,500	7,72,37,724	-31,69,067	7,40,68,657
1897-98	5,20,96,411	2,85,40,357	8,06,36,768	..	37,925	8,06,74,693	-33,01,093	7,73,73,600
1898-99	6,35,47,234	75,03,123	7,10,50,357	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

For footnote (a) and (u) see page 211

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23 B)	Grand Total
	Direct Government Outlay	From capital contributed by Companies, former Indian States and District Boards etc. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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	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
<i>Deduct—Expenditure from Provincial (now State) Revenues</i>	..	..	..	..	32,65,601	32,65,601	..	32,65,601
Total Expenditure of Central Government upto 31st March 1921.	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,09,34,957	3,97,96,81,368	1,66,54,34,566	5,64,51,15,934
1921-22	22,40,38,085	56,02,894	22,96,40,979	..	..	22,96,40,979	—2,05,56,280	20,90,84,699
1922-23	18,81,19,858	—35,07,464	18,46,12,394	..	..	18,46,12,394	—1,97,62,733	16,48,49,661
1923-24	48,90,00,296	—28,09,97,393	20,80,02,903	..	..	20,80,02,903	—1,32,79,880	19,47,23,023
1924-25	18,79,45,395	—5,37,23,702	13,42,21,693	..	..	13,42,21,693	—1,25,840	13,40,95,853
1925-26	19,30,58,782	—5,46,081	19,25,12,701	..	..	19,25,12,701	—1,21,707	19,23,90,994

1926-27	29,85,92,689	-2,63,14,150	27,22,78,539	..	27,22,78,539	-1,08,667	27,21,69,872
1927-28	33,14,98,843	(i) -61,29,496	32,53,69,347	..	32,53,69,347	-1,02,947	32,52,66,400
1928-29	29,34,91,954	(j) -3,29,85,439	26,05,06,515	..	26,05,06,515	-1,08,493	26,03,98,022
1929-30	30,15,89,999	2,43,676	30,18,33,675	..	30,18,33,675	-1,17,587	30,17,16,088
1930-31	13,20,87,336	..	13,20,87,336	..	13,20,87,336	-1,21,994	13,19,65,342
1931-32	{ (b) -7,55,02,484	(k) 6,43,58,929	-1,11,43,555	..	-1,11,43,555	(e) 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	{ (e) 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
1937-38	{ (e) 1	(o) -1,03,71,580	-1,03,71,579	..	-1,03,71,579	..	-1,03,71,579
	{ ..	(p) 13,22,074	13,22,074	..	13,22,074	..	13,22,074
	{ -34,69,13,219	..	-34,69,13,219	..	-34,69,13,219	..	-34,69,13,219
	{ 2,51,85,569	-1,94,78,555	57,07,014	-4,39,086	51,83,429	..	51,83,429
1938-39	{ (f) -45,57,561	..	-45,57,561	..	-45,57,561	..	-45,57,561
	{ ..	(q) -42,23,005	-42,23,005	..	-42,23,005	..	-42,23,005
	{ 6,43,84,239	-4,10,50,818	2,33,33,421	..	2,33,33,421	..	2,33,33,421
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 (i), (o), (d), (e), (f), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (v) and (w) see page 211.

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23-B)	Grand Total
	Direct Government Outlay	From Capital contributed by Companies former Indian States and District Boards etc. Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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 ..	(c) —4 (r)—1,12,14,055	—3 —1,12,14,055	.. ..	.. ..	—3 —1,12,14,055	.. ..	—3 —1,12,14,055
1940-41	{ 4,71,09,926 2,31,31,907	.. ..	4,71,09,926 2,31,31,907	.. ..	—23,00,378 ..	4,48,09,548 2,31,31,907	.. ..	4,48,09,548 2,31,31,907
	{ (c) 2 (g) —52,25,575 (c) 1	.. (s) —1,64,31,736 ..	2 —2,16,57,311 1	2 —2,16,57,311 1
1942-43	{ 83,41,507 (h) 1,92,10,415 23,95,98,987	—4,87,57,826 (t)—2,52,83,955 —5,55,89,788	—4,04,16,319 —60,73,540 18,40,09,199	.. .. ..	.. .. ..	—4,04,16,319 —60,73,540 18,40,09,199	46,377	—4,03,69,942 —60,73,540 18,40,09,199
	{ 8,70,64,220 (x) 5,32,387	—35,11,298 (y) —19,46,921	8,35,52,922 —14,14,534	.. ..	.. ..	8,35,52,922 —14,14,534	.. ..	8,35,52,922 —14,14,534
	{ 18,15,99,804 (xx)—27,42,384 (c) —1	—12,02,51,821 (yy) 40,13,623 ..	6,13,47,983 12,71,239 —1	.. .. ..	.. .. ..	6,13,47,983 12,71,239 —1	57,972	6,14,05,955 12,71,239 —1
1945-46	{ 9,84,95,599 ..	—6,678 (z) —629	9,84,88,921 —629	.. ..	.. ..	9,84,88,921 —629	.. ..	9,84,88,921 —629
	{ 10,90,89,661 † 6,21,01,584	.. ..	10,90,89,661 6,21,01,584	.. ..	.. ..	10,90,89,661 6,21,01,584	.. ..	10,90,89,661 6,21,01,584
1947-48 (1-4-47 to 14-8-47) provisional	{ -2,15,08,02,610 ‡ 82,75,70,404	—3,00,496 3,00,496	—2,15,11,03,106 82,78,70,900	—24,29,950 ..	—5,16,43,812 ..	—2,20,51,76,868 82,78,70,900	—17,88,42,333 5,95,29,100	†—2,38,40,19,201 ‡88,74,00,000

1947-48 (18-8-47 to 31-3-48)	3,18,93,752	..	3,18,93,752	..	..	3,18,93,752	..	3,18,93,752
1948-49	34,39,52,617	..	34,39,52,617	..	..	34,39,52,617	..	34,39,52,617
1949-50	34,25,01,235	..	34,25,01,235	..	..	34,25,01,235	..	34,25,01,235
1950-51	(ao) 92,17,22,160	-1,27,96,848	90,89,25,312	..	..	90,89,25,312	..	90,89,25,312
1951-52	(bb) 23,07,66,578	..	23,07,66,578	..	..	23,07,66,578	..	23,07,66,578
1952-53	(cc) 7,26,71,177	..	7,26,71,177	..	..	7,26,71,177	..	7,26,71,177
1953-54	(dd) 11,92,11,934	..	11,92,11,934	..	..	11,92,11,934	..	11,92,11,934
1954-55	(ee) 32,28,49,324	..	32,28,49,324	..	..	32,28,49,324	..	32,28,49,324
TOTAL	7,43,31,11,208	83,47,448	7,44,14,58,656	7,57,91,161	69,06,268	7,52,41,56,085	1,49,16,87,465	(zz) 9,01,58,43,550*

- (a) Includes Madras and Southern Maharatta and Mysore State Railways transactions prior to 1893-94, of which the distribution for previous years is not available.
- (b) Made up of minus Rs. 6,65,00,000 representing share capital of Bombay, Baroda and Central India, South Indian and Madras and Southern Mahratta Railways, vide paragraph 2 of Explanatory Note on pages 202 and 203, minus Rs. 90,02,490 on account of gain by exchange on Burma Railways share capital paid off in 1928-29 vide footnote (a) on page 158 of the Finance and Revenue Accounts for 1932-33 and Rs. 6 due to rounding of annas and pies.
- (c) Due to rounding of annas and pies in individual railway account.
- (d) Made up of (i) Rs. 65,00,000 representing the difference between the rupee equivalents at the contract rate and the statutory rate of the £4½ million share capital of the B.B. & C. I. M. & S. M. & S. I. Railways and (ii) Rs. 144 representing old survey outlay on Vsad Katna construction and (iii) Rs. — 54,68,807 on account of gain by exchange on £ 3,500,000 debenture stock of the E. I. Railway discharged, vide footnotes (e), (d) and (a) on page 138 of the Finance and Revenue Accounts for 1935-36.
- (e) Represents Capital at charge of Burma Railways since transferred.
- (f) Represents cost of telegraph wires, vide footnote (a) on page 110 of the Finance and Revenue Accounts for 1938-39.
- (g) Made up of minus Rs. 1,96,16,039 vide footnote (c) on page 100 and Rs. 1,43,90,464 vide footnote (e) on page 104 of the Finance and Revenue Accounts for 1941-42.
- (h) Vide footnote (e) on page 63 of the Finance and Revenue Accounts for 1942-43.
- (i) Includes Rs. 5,27,170 brought on without financial adjustment on account of the Suramangalam Salem Railway taken over from the Salem District Board.
- (j) Includes Rs. 69,30,443 brought on without financial adjustment on account of Tanjore District Board Railway taken over from the District Board.
- (k) Includes Rs. 6,65,00,000 mentioned at (b) above.
- (l) Represents contribution by Palampur Durbar omitted without financial adjustment.
- (m) Reduction is due to adoption of statutory rate for the capital stocks of Bombay, Baroda and Central India, Madras and Southern Maharatta and South Indian Railways referred to at (b) above, vide footnote (d) on page 142 of the Finance and Revenue Accounts for 1935-36.
- (n) Represents gain by exchange and net premium and discount on debentures discharged, vide footnote (c) on page 144 of the Finance and Revenue Accounts for 1936-37.
- (o) Represents gain by exchange and net premium and discount vide footnote (b) and Re. 1 due to rounding vide footnote (d) on page 114 of the Finance and Revenue Accounts for 1937-38.
- (p) Represents capital at charge of the Jorhat Railway, which became the property of the Central Government from 1st April 1937 Rs. 3 were dropped from the figure without financial adjustment in 1939-40.
- (q) Represents gain by exchange and net premium and discount on debentures discharged, vide footnotes, (c) and (d) on page 114 of the Finance and Revenue Accounts for 1938-39.
- (r) Vide footnote (h) on page 110 of the Finance and Revenue Account for 1939-40.
- (s) Made up of minus Rs. 20,87,648, minus Rs. 32,86,957 and minus Rs. 1,43,90,464 and Rs. 3,33,333 vide footnotes (b), (e) & (g) on page 104 of the Finance and Revenue Accounts for 1941-42.
- (t) Made up of minus Rs. 24,30,438; Rs. 32,09,438; Rs. 1,92,10,415; Rs. 3,90,456 and Rs. 43,208; vide footnotes (a), (d), (e), (f) and (g) on page 61 of the Finance and Revenue Accounts for 1942-43.
- (u) Includes £ 2,575,000 representing Great Indian Peninsula Railway Company's Share Capital converted at the average rate of exchange in the accounts for 1925-26.
- (v) Net addition due to reconversion of sterling figures in Account No. 23-B, vide paragraph 7 of Explanatory Note on page 199.
- (w) Net reduction due to reconversion of sterling figures in Account No. 23-B, vide paragraph 7 of Explanatory Note on page 199.
- (x) Vide footnote (d) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (xx) Vide footnote (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (y) Made up of minus Rs. 1,26,914; Rs. 3,09,253; Rs. 5,32,387 and Rs. 9,78,367 vide footnotes (b), (d) and (e) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (yy) Made up of minus Rs. 4,139, Rs. 4,33,392 and Rs. 6,43,478 and plus Rs. 23,52,248, Rs. 27,42,384 vide footnotes (a), (b), (c), (d), and (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (z) Vide footnote (o) on page 94 of the Finance and Revenue Accounts for 1945-46.
- (zz) For purposes of adjustment of dividend the capital outlay is distributed as follows:

Total Capital outlay	* 9,01,58,43,550	Specific	82,71,73,344
Deduct—Capital contributed by companies and District Boards etc.	83,47,448	Non-Specific Debt	8,18,03,22,758
Total	*9,00,74,96,102	Total	9,00,74,96,102

- *The figures are provisional pending closing of the pre-partition accounts; includes Rs. 4,04,18,322 on account of outlay on a strategic lines.
- (aa) Includes Rs. 65,48,09,750 brought on without financial adjustment in respect of ex-State Railways as a result of financial integration with effect from 1-4-50, and Rs. 1,27,96,848 in respect of Nagda Mathura Section and Tapti Valley Railway transferred from capital contributed by companies (column 3).
- (bb) Includes minus Rs. 13,60,546 brought on without financial adjustment in respect of ex-state Railways as a result of financial integration with effect from 1-4-50.
- (cc) Includes Rs. 22,11,509 brought on without financial adjustment on account of Latur extension as a result of financial integration with effect from 1-4-50.
- (dd) Includes Rs. 10,00,000 in respect of Jhagadia Netrang Railway merged with ex-B.B. & C.I. Railway with effect from 1-8-49 and excludes Rs. 2,57,378 on account of difference in the Revised balance of ex-Bikaner State Railway and balance already adopted on financial integration with effect from 1-4-50.
- (ee) Includes Rs. 3,03,497 in respect of ex-Saurashtra Railway representing inefficient items under stores suspense dropped from the balance as on 1-4-50.
- † Includes minus Rs. 5,11,172 transferred to Pakistan Railways without financial adjustment.
- ‡ Vide footnote (*) on page 201—Account No. 23,

ACCOUNT No. 24—Statement of Gross Revenue Receipts, Expenditure and

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 whole system (including worked lines) should be shown gross in the accounts and

No. 24—ACCOUNT of GROSS REVENUE RECEIPTS, EXPENDITURE and

Gross Receipts

Class and Name of Railway	Traffic Earnings				Sundry other Earnings	Gross Earnings	Suspense	Gross Receipts
	Coaching Earnings		Goods Earnings	Total				
	Passenger	Other						
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
Commercial Lines								
1 Central	18,73,74,003	5,43,98,618	31,65,58,532	55,83,31,153	1,19,04,052	57,02,35,205	1,35,078	57,03,70,281
2 Eastern	19,39,57,849	4,14,59,310	51,61,53,861	75,15,71,020	1,39,67,117	76,55,38,137	4,95,792	76,60,33,929
3 Northern	18,83,52,507	2,37,58,162	20,54,70,934	41,75,81,603	93,04,152	42,68,85,755	1,15,078	42,70,00,833
4 North Eastern	11,00,89,511	1,15,93,412	10,30,89,976	22,97,72,899	50,63,647	23,48,38,546	—23,00,285	23,25,36,261
5 Southern	17,68,41,302	3,33,58,539	20,64,94,080	41,66,93,921	1,30,31,502	42,97,25,423	27,55,279	43,24,80,702
6 Western	16,88,67,095	2,77,53,027	23,32,76,204	42,98,96,326	68,39,104	43,67,35,430	10,05,391	43,77,40,821
7 Miscellaneous . . . . .	..	..	..	..	..	..	..	..
Total Commercial Lines	1,02,54,82,267	19,23,21,068	1,58,60,43,587	2,80,33,46,922	6,01,09,574	2,86,39,56,496	22,06,331	2,86,61,62,827
Strategic lines Northern	6,70,736	1,07,073	8,30,377	16,08,186	4,624	16,12,810	..	16,12,810
GRAND TOTAL	1,02,61,53,003	19,24,28,141	1,58,68,73,964	2,80,54,55,108	6,01,14,198	2,86,55,69,306 (a)	22,06,331	2,86,77,75,637

(a) Includes Rs. 61,55,919 on account of Gross earnings of Worked Lines.

(b) Includes Rs. 49,09,668 on account of share of working expenses of Worked Lines.

(c) This is made up as follows—

	Rs.
Net Earnings	12,46,251
Arrears of net earnings for previous years paid to C H and W.I.P. Railways	2,14,347
Payment of guaranteed interest paid to the Tanjore and Salem District Boards, etc.	6,70,988
Rebate and subsidy etc.	9,486
Total	21,41,072

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

Net Revenue Receipts of Indian Railways for the year 1954-55

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

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

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

NET REVENUE RECEIPTS of INDIAN RAILWAYS for the year 1954-55

Expenditure

Ordinary Working Expenses (Column 9 of Account No. 24-A)	Appropriation to Depreciation Reserve Fund	Renewals and Replacements	Deduct		Gross Working Expenses	Suspense	Gross Expenditure	Net Receipts (Column 9 minus col. 17)	Percentage of Working Expenses (column 10 + 11) on earning (column 7)
			Expenditure from Depreciation Reserve Fund	Payments to worked lines					
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
35,24,71,218	5,95,57,000	6,58,08,813	6,58,08,813	7,50,627	41,27,78,845	54,74,072	41,82,52,917	15,21,17,364	72.26
51,97,87,037	7,81,66,000	13,65,14,639	13,65,14,639	..	59,79,53,037	25,48,789	60,05,01,826	16,55,32,103	78.11
30,15,78,219	4,76,43,000	9,62,44,345	9,62,44,345	..	34,92,21,219	12,99,103	35,05,20,322	7,64,80,511	81.81
24,26,59,310	3,10,81,000	4,20,39,136	4,20,39,136	2,55,830	27,39,96,140	96,99,320	28,36,95,460	-5,11,59,199	116.57
34,36,46,116	4,24,24,000	6,17,01,588	6,17,01,588	14,21,332	38,74,91,448	-41,36,028	38,33,55,420	4,91,25,282	89.84
28,18,90,278	3,97,62,000	5,59,40,257	5,59,40,257	-2,86,717	32,13,65,561	6,62,327	32,20,27,888	11,57,12,933	73.65
..	..	..	..	..	..	32,043	32,043	-32,043	..
2,04,20,32,178	29,86,33,000	45,82,48,778	45,82,48,778	21,41,072	2,34,28,06,250	1,55,79,626	2,35,83,85,876	50,77,76,951	81.73
10,96,794	13,87,000	..	..	..	24,63,794	..	24,63,794	-8,50,984	152.76
2,04,31,28,972 (b)	30,00,00,000	45,82,48,778	45,82,48,778	21,41,072 (c)	2,34,52,70,044	1,55,79,626	2,36,08,49,870	50,69,25,967	81.77

No. 24-A—DETAILED ACCOUNT of ORDINARY WORKING EXPENSES of INDIAN RAILWAYS for the year 1954-55

Class and Name of Railways	Administration	Repairs and Maintenance	Operating Staff	Operation (Fuel)	Operating other than Staff and Fuel	Miscellaneous Expenses	Labour Welfare	Total Ordinary Working Expenses (Column 10 of Account No. 24)
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
INDIAN RAILWAYS								
<i>Commercial Lines</i>								
1. Central	4,45,58,325	12,41,16,938	7,55,77,375	4,20,27,203	3,06,94,107	2,87,08,828	67,88,442	35,24,71,218
2. Eastern	8,05,60,136	21,54,98,479	11,94,76,530	1,47,71,150	1,90,36,081	5,81,13,025	1,23,31,636	51,97,87,037
3. Northern	4,80,42,605	10,29,63,073	7,41,31,122	2,89,19,059	1,68,31,525	2,32,95,086	73,95,749	30,15,78,219
4. North Eastern	3,92,85,812	8,67,87,231	5,09,37,922	2,26,86,221	1,50,44,626	2,14,99,154	64,18,344	24,26,59,310
5. Southern	4,41,03,367	9,79,77,836	7,85,04,846	7,57,28,116	1,41,90,370	2,79,30,774	52,10,807	34,36,46,116
6. Western	3,87,27,070	9,66,51,916	5,83,60,627	4,83,03,822	1,67,31,154	1,86,88,088	44,27,601	28,18,90,278
Total (Commercial Lines)	29,52,77,315	72,39,95,473	45,60,88,422	23,24,35,571	11,25,27,863	17,82,34,955	4,25,72,579	2,04,20,32,178
<i>Strategic Lines</i>								
Northern	1,90,583	3,76,155	2,85,656	1,14,868	40,424	72,938	16,170	10,06,794
GRAND TOTAL	29,54,67,898	72,43,71,628	45,72,74,078	23,25,50,439	11,25,68,287	17,83,07,893	4,25,88,749	2,04,31,28,972

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

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

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

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

3. Prior to 1935-36 the Depreciation Reserve Fund used to be credited with an amount equivalent to the total expenditure to the end of the previous year on all the units of each class of asset divided by the number of years assumed as the normal life of that class of asset. No credit was given to the Fund on account of any unit after the period assumed for its normal life had expired. In order to simplify calculation, it was decided that, with effect from 1935-36, the amount to be set aside annually to cover depreciation should be one-sixtieth of the total capital outlay to the end of the previous year, this fraction being the nearest simple fraction calculated to give results approximately equal to the results of the complicated procedure followed previously. The Fund is ordinarily debited with the cost of units replaced, abandoned or disposed of.

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

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

standard on the Indian Railways. As the contribution to the fund should be in accord with the actual trend of withdrawals from it an *ad hoc* contribution of Rs. 30 crores has been made to the fund from the year 1950-51.

4. In accordance with the recommendations of the Railway Convention Committee, the interest earned on the balance of the Depreciation Reserve Fund has, with effect from 1950-51, been credited to the fund in order to strengthen it instead of to Revenue which has been the practice formerly. Accordingly a sum of Rs. 3,35,15,214 has been credited to the fund during 1954-55.

5. The allocation of expenditure on Indian Government Railways worked by Companies was determined by the terms of their contracts according to which the entire revenue expenditure on renewals and replacements was 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 were debited to the Depreciation Reserve Fund under the revised rule of allocation. The contribution to the Depreciation Reserve Fund was worked out as on Indian Government Railways.

6. The balance of the Depreciation Reserve Fund was utilised temporarily to meet losses in working the Railways. In 1931-32, 1932-33, 1933-34, 1934-35 and 1935-36 the amounts withdrawn on this account were Rs. 4,24,99,683, Rs. 10,22,93,151, Rs. 7,96,33,325, Rs. 5,06,25,426 and Rs. 3,99,39,883 respectively. In 1936-37 the surplus of Rs. 1,20,58,909 was applied towards the repayment of the previous loans and in 1941-42 a similar payment amounting to Rs. 7,91,07,748 was made from the surplus of that year. During 1942-43 the entire balance of the loan taken from the fund to meet the loss, *viz.*, Rs. 22,38,24,811, was repaid partly by appropriation, amounting to Rs. 16,08,18,305 from the surplus of the year and partly by withdrawal of Rs. 6,30,06,506 from the Reserve Fund, *vide* para. 2 of the explanatory note on page 58 of the Finance and Revenue Accounts for the year 1942-43.

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

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

to Rs. 40,38,062 were transferred to the Railway Reserve Fund in 1942-43 as such investment should more correctly be treated as investments of the Railway Reserve Fund balances.

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

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

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

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

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

In view of what is stated in the preceding sub-paragraphs, the closing balance in the fund on the 31st March 1948—55 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 APPROPRIATION to and from the RAILWAY DEPRECIATION RESERVE FUND during and to end of the year 1954-55 and the BALANCE at the commencement and at the close of the year.

Name of Railway	Balance on 1st April 1954		During 1954-55		To end of 1954-55		Balance on 31st March, 1955	
	At Debit	At Credit	Receipts	Withdrawals	Receipts	Withdrawals	At Debit	At Credit
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
COMMERCIAL LINES								
<i>Indian Railways</i>								
Commercial Lines								
1. Central	(a) 32,61,81,253	6,98,62,466	6,58,08,813	91,95,79,421	58,93,44,515	..	33,02,34,906
2. Eastern	31,09,20,593	8,71,53,706	13,65,14,639	1,48,79,20,173	1,22,63,60,513	..	26,15,59,660
3. Northern	(b) 25,08,19,531	5,48,68,952	9,62,44,345	44,28,37,508	23,33,93,370	..	20,94,44,138
4. North Eastern	(c) 45,07,397	3,10,50,004	4,20,39,136	32,87,11,683	33,51,93,418	64,81,735	..
5. Southern	(d) 16,84,23,687	4,74,89,238	6,17,01,588	73,67,74,750	58,25,63,413	..	15,42,11,337
6. Western	(e) 5,49,43,602	4,12,56,657	5,59,40,257	59,14,53,853	55,11,93,851	..	4,02,60,002
7. Chittaranjan Locomotive Works	94,61,913	40,52,249	..	1,35,14,162	..	..	1,35,14,162
TOTAL	1,12,52,57,976	33,57,33,272	45,82,48,778	4,52,07,91,550	3,51,80,49,080	64,81,735	1,00,92,24,205
Withdrawal from Depreciation Fund to meet the loss on the working of Railway and re-payment thereof.	31,49,91,468	31,49,91,468	..	..
Total Commercial Lines	1,12,52,57,976	33,57,33,272	45,82,48,778	4,83,57,83,018	3,83,30,40,548	64,81,735	1,00,92,24,205
Strategic Lines								
Northern	(f) 26,54,315	14,73,476	..	41,47,373	19,582	..	41,27,791
Total Commercial and Strategic Lines	1,12,79,12,291	33,72,06,748	45,82,48,778	4,83,99,30,391	3,83,30,60,130	64,81,735	1,01,33,51,996
Visagapatam Port	40,43,433	5,53,552	94,129	72,83,997	27,81,141	..	45,02,856
GRAND TOTAL	1,13,19,55,724	33,77,60,300	45,83,42,907	4,84,72,14,388	3,83,58,41,271	64,81,735	1,01,78,54,852

(a) Includes Rs. 46,392 transferred from Southern Railway.

(b) Includes Rs. 25,235 and Rs. 2,31,185 transferred from Southern and Western Railways respectively. Also excludes Rs. 26,54,315 relating to Strategic Lines shown separately.

(c) Includes Rs. 2,25,035 transferred from Western Railway.

(d) Excludes Rs. 46,392 and Rs. 25,235 transferred to Central and Northern Railways respectively.

(e) Excludes Rs. 2,31,185 and Rs. 2,25,035 transferred to Northern and North Eastern Railways respectively.

(f) Rs. 26,54,315 relating to Strategic Lines shown separately.

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

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

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

3. The Railway Revenue Reserve was also used for temporary borrowings for the purpose of meeting expenditure for which there was 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 197.

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

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

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

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

7. During 1944-45, 1945-46, 1946-47, 1947-48 (15-8-1947 to 31-3-1948) and 1948-49 Rs. 2,95,44,936, Rs. 5,51,56,298, Rs. 3,24,71,707, Rs. 30,565 and Rs. 4,47,505 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 and 1950-51, amounts of Rs. 8,716 and Rs. 1,25,061 were minus debited to this fund. These represented the write back of the amounts debited in excess in the previous years.

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

Revenue Reserve Fund Investment Account

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

10. In 1942-43, the actual amount of investments from the Reserve Fund increased to the extent of Rs. 40,38,062 owing to the transfer of investment made in the previous years from the Depreciation Reserve Fund balances, *vide* sub-para. 2 of para. 7 of the explanatory note on page 215.

No. 25-A.—ACCOUNT OF RAILWAY REVENUE RESERVE FUND for the year ended 31st March 1955

BALANCE ON 1ST APRIL, 1954		RECEIPTS DURING 1954-55					PAYMENTS DURING 1954-55					BALANCE ON 31ST MARCH, 1955				
		A—Railway Revenue Reserve Fund			B—Investments		A—Railway Revenue Reserve Fund			B—Investments						
Cash Balance	Investments	Transfer from Revenue account	Interest	Gain on the sale of Securities	Sale of Securities	Total	Loss on working of Railways	Amount of contribution to General Revenues	Arrears of Depreciation, etc.	Loss on sale of Securities	Purchase of securities	Loans to Branch Line Companies	Total	Cash Balance	Investment	Gross Balance
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,71,68,440 (b)	45,85,037	..	1,17,07,829 *1,46,308	..	..	1,18,54,137	..	..	..	..	..	4,50,000	4,50,000	37,85,72,577	50,35,037 (a)	38,36,07,614

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

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

*Represent interest and dividend etc. on investments.

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

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

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

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

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

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

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

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

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

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

5. The accounts for the period 1-4-1947 to 14-8-1947 have not so far been closed for want of the accounts of the undivided B. A. and the N. W. Railways which have not been received from the Pakistan authorities who were responsible for their closing. Consequently it has not been possible to work out the financial results for this period and the amount withdrawn from the fund. In the absence of actual closing balance on the 14th August, 1947, the interest on the fund on that date and consequently the opening balance brought forward in the Indian Dominion books on 15-8-1947 were provisional. No appropriation from surplus was made to the fund during the period 15-8-1947 to 31-3-1948. During 1948-49 an amount of Rs. 83,62,000 was contributed to the Betterment Fund from the surplus of the year. No contribution during 1949-50 was made. In 1950-51 and 1951-52 a fixed amount of Rs. 10 crores was contributed to the fund from the surplus of the year. The contribution made to the Fund during the year 1952-53, 1953-54 and 1954-55 amounts to Rs. 12 crores, Rs. 2-56 crores and Rs. 9-10 crores respectively.

6. Pending the final closing of the accounts for the period ending 14-8-1947 and an agreed division of assets and liabilities between the two countries of India and Pakistan, no portion of the fund balance in respect of the sections of the railways transferred to Pakistan has been dropped on 15-8-1947. For the reason stated in the preceding sub-para, the balance in the fund on 31-3-1955 is also provisional. Necessary final adjustments will be made in a subsequent years' accounts when the actuals become available and an agreed division of assets and liabilities between the two countries of India and Pakistan is reached.

No. 25-B—ACCOUNT of RAILWAY DEVELOPMENT FUND for the year ended 31st March 1955

Balance on 1st April, 1954	During 1954-55			Payments	Balance on 31st March, 1955
	Receipts				
	Contribution	Interest	Total		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) 20,61,96,978	9,10,13,759	59,90,488	9,70,04,247	12,78,28,511	17,53,72,714

(a) Consequent on the financial integration of the ex-State Railways with effect from 1-4-50 the balances amounting to Rs. 55,62,647 taken over on that date and merged in the opening balance are provisional subject to alteration in subsequent years.

ACCOUNT No. 26—Account of Dividend chargeable against the Net Revenue Receipts of Indian Railways for the year ended 31st March 1955

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

2. On the separation of Railway from General Finances in 1924-25, the Railway Capital Account was permanent debited with the balance on the 31st March 1924 of the Capital liability involved in the purchase of railways. As a consequence of this arrangement the Railway Revenue Account was till 1949-50 charged with the full interest in respect of the liability outstanding on 31-3-1924 and the capital expenditure incurred from year to year. With the coming into force with effect from 1950-51 the recommendations of the Railway Convention Committee adopted by the Constituent Assembly (Legislative) on the 21st December 1949, the General Finances were guaranteed an annual dividend of 4 per cent. on the loan capital invested out of General Revenues in the Railway undertaking, excepting unremunerative strategic lines, instead of payment of interest charges on Capital-at-Charge. This arrangement is to last to end of March 1955. With effect from 1955-56 the dividend as recommended by the Railway Convention Committee 1954, and approved by the Lok Sabha and Rajya Sabha on 16th and 21st December 1954 respectively will be paid to General Revenues.

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

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

**No. 26—ACCOUNT of TOTAL DIVIDEND chargeable against NET REVENUE of INDIAN GOVERNMENT RAILWAYS
for the year 1954-55**

Serial No.	Name of Railway	Amount
		Rs.
	CENTRAL GOVERNMENT	
1	Central	6,74,09,861
2	Eastern	8,81,42,056
3	Northern-Commercial	5,38,59,386
4	North Eastern	3,60,25,816
5	Southern	4,83,18,797
6	Western	4,53,11,001
7	Chittaranjan Locomotive Works	90,65,901
8	Collieries	* ..
9	Integral Coach Factory	9,79,979
10	Ganga Bridge Project	3,69,137
11	Calcutta Electrification Project	21,886
12	Miscellaneous	95,642
	TOTAL	34,95,99,462

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

No. 27—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (GOVERNMENT SHARE of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST, etc.) credited to CENTRAL and STATE REVENUES during the year 1954-55.

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 192) and the subsidy, if any, received from State Governments in respect of their guarantee against loss on working of Branch Lines (see paragraph 7 of the General Note, page 192).

CENTRAL GOVERNMENT	Rs.	Guarantee, etc.— Received from—	Rs.
Government share of Surplus Profits—			
		Total Guarantee, etc.	
		Total Central Government	81,315
Central Provinces (Central)	90,259		
Burdwan Katwa (Eastern)	3,919		
Sahadara-Saharsanpur(Northern)	3,168		
Katakhal Lala Bazar (N.E.)	-- 16,570		
Total Surplus Profits	80,778		
Sale and rent of Land—		India	81,315
Eastern	17	England . . . . .	..
North Eastern	522	Exchange . . . . .	..
Total Sale and Rent of Land	539		

No. 27-A—ABSTRACT ACCOUNT of EXPENDITURE ON SUBSIDISED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL and STATE REVENUES during the year 1954-55

This Account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, page 192)

CENTRAL GOVERNMENT	Rs.	Subsidy—	Rs.
Land—		Eastern—	
		Ahmadpur Katwa	95,540
		Burdwan Katwa	19,693
		Bankura Damodar	1,00,097
Kalighat Falta (Eastern)	6,928	Fatwa Islampur	2,20,790
		Kalighat Falta	3,05,009
Total Land	6,928	Total Subsidy	7,41,219
		Total Central Government	7,48,147

No. 28—ACCOUNT of RAILWAY MISCELLANEOUS RECEIPTS for the year 1954-55

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

CENTRAL GOVERNMENT		Rs.	Rs.
			India
			England
			Exchange
Miscellaneous Receipts	1,98,699		1,98,696
			3
			..
Total—Central Government	1,98,699		1,98,699

No. 28-A—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1954-55

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		Rs.	Rs.
COMMERCIAL LINES			
Railway Board	38,54,057	Inspection	842
Inspection	2,84,158	Audit	2,048
Audit	39,00,872	Survey	—44,461
Other Establishments	51,97,531	Miscellaneous . . . . .	..
Survey	8,31,879		
Miscellaneous	26,73,462		
		Total—Strategic Lines	—41,571
Total—Commercial Lines	1,67,41,959	Total—Central Government	1,67,00,388
		India	1,56,11,090
		England	10,87,407
		Exchange	1,891

**SECTIONS C. AND CC.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
CAPITAL AND REVENUE ACCOUNTS**

Capital Account	{ Within the Revenue Account Outside the Revenue Account	Rs.	{ Revenue Account	Rs.
		1,66,09,479		{ Receipts 9,69,24,723 Expenditure 17,69,27,632
		41,99,40,080		
		(a) 11,49,306		

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Not loss.	226-227	Rs. 8,00,02,909	..	..
	30	Statement of Financial Results of Irrigation, etc., works for which Capital Accounts are kept.	228-241	..	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Construction of Irrigation, Navigation, Embankment and Drainage Works— Within the Revenue Account Outside the Revenue Account	242-257	..	..	1,66,09,479 41,99,40,080 (a) 11,49,306
	31-A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works.	259-261	..	..	..
		TOTAL		..	..	43,65,49,559 (a) 11,49,306
Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	30	Direct Receipts	228-241	..	15,01,78,770	..
	30	Deduct—Working Expenses	228-241	..	8,96,68,890	..
		NET RECEIPTS	228-241	..	6,05,09,880	..
	30	Land Revenue due to Irrigation	228-241	..	1,47,52,834	..
Irrigation etc., Works for which no Capital Accounts are kept.	30	Interest on Capital	228-241	..	..	7,82,90,568
	29	Receipts	226-227	..	2,16,62,009	..
	35	Other Revenue Expenditure financed from Ordinary Revenues.	282-285	..	..	9,86,37,064
	TOTAL		..	9,69,24,723	17,69,27,632	

(a) Met out of the Contingency Fund of the Uttar Pradesh State.

**Sections C. and CC.—Irrigation, Navigation, Embankment and Drainage Works
CAPITAL AND REVENUE ACCOUNTS**

The term 'Drainage Works' covers all projects for the relief of waterlogging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

2. For the purpose of accounts, Irrigation Works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a quasi-commercial basis and those for which it is either

impossible or unnecessary to maintain such accounts either because they produce little or no revenue or because, owing to their restricted size, it is not worthwhile examining the returns yielded by each individual work. The first essential for a quasi-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield, on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at such rate of interest as is fixed by the respective Governments from time to time. Those works which are not expected to yield the required return are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed percentage, it is transferred to the unproductive class, and, conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital on which interest is chargeable. In the case of the old Irrigation works in the Madras and Bombay Presidencies which existed before the advent of the British rule and were maintained and developed under the British regime before regular Capital and Revenue Accounts commenced, a share of the revenue and maintenance charges attributable to the old works is deducted from the gross revenue and the working expenses of the existing works in order to arrive at the net return on the capital outlay incurred by Government on the extension and improvement of these systems as shown in the Capital and Revenue Accounts.

4. The transactions relating to Irrigation works are exhibited in the accounts as follows—

(1) All capital expenditure upon works for which capital accounts are kept is as a general rule recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again sub-divided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the total expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund which has replaced the old Famine Insurance Fund with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which Capital Accounts are kept which is financed outside the Revenue Account. Resources outside the Revenue Account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure debitable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon the several projects and the different sources from which the total expenditure on all projects is financed are set forth in Account No. 31. It will be noticed that the distribution of capital outlay between expenditure financed from ordinary revenues and expenditure not so financed, which is made in Account No. 31-A, differs considerably from the corresponding distribution at the end of Account No. 31. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of Irrigation Works in the Provinces (now States). Similarly, a sum of Rs. 57,04,184 was expended from the revenues of the Central Government up to 17th April, 1932 upon Irrigation Works in the North-West Frontier Province. In Account No. 31-A, which makes no distinction between Central and State expenditure, this outlay is

properly treated as expenditure from Revenue. When the reformed constitution was introduced in 1920-21 Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the then Provincial Governments. A similar provision was also made in the Devolution Rules as they were applied to the North-West Frontier Province. From the point of view of the said Provincial Governments, therefore, the works were not constructed out of Revenue. It follows that in Account No. 31, in which Central and State outlay is separately exhibited, this expenditure should properly be shown as expenditure outside the Revenue Account. This was done for the first time in the accounts for 1926-27.

(2) The progressive capital expenditure in respect of the works gone over to Pakistan has been dropped from Account Nos. 29 to 31 of the Combined Finance and Revenue Accounts from the year 1947-48 (Post-partition). In account No. 31-A, however, the expenditure relating to these works has been omitted by means of a deduct entry. The difference of Rs. 57,04,184 relating to North-West Frontier Province referred to in sub-para (1) above has also been wiped out from the accounts 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 account.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Account Nos. 34 and 35.

5. The main scheme of the accounts as exhibited in the Combined Finance and Revenue Accounts is designed to show—

(a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 29).

(b) The capital outlay on each project for which capital accounts are kept (Account No. 30).

(c) Net receipts of such projects, comprising the gross receipts less the expenses of working (Account No. 30).

(d) Percentage of (c) on (b) (Account No. 30).

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

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

6. When a State Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may be met from loans, it is open to that Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that State Governments should be forced into the market at an inopportune time merely to protect their general revenues from being debited with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major

head of an amount representing capital expenditure on Irrigation Works met from general revenues, and the State Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilise part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from revenue head of account by *add* and *deduct* entries in Account No. 31. This principle was applied by the Government of Bengal in 1922-23 and by the Government of the United Provinces in 1929-30 and 1930-31.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—														
I—Gross Receipts—														
Direct Receipts	1,38,632	18,675	..	..	..	..	..	8,41,114	..	47,25,926	1,05,81,187	..	6,04,686	1,69,10,220
Land Revenue due to Irrigation . . . . .	..	22,296	..	..	..	..	..	(b)	..	..	18,938	..	73,28,213	73,69,447
Total	1,38,632	40,971	..	..	..	..	..	8,41,114	..	47,25,926	1,06,00,125	..	79,32,899	2,42,79,667
Deduct—Working Expenses	2,16,898	4,78,867	..	..	..	..	..	85,26,540	..	55,78,761	36,35,203	..	43,78,065	2,28,14,334
Net Receipts	-78,266	-4,37,896	..	..	..	..	..	-76,85,426	..	-8,52,835	69,64,922	..	35,54,834	14,65,333
II—Interest on Capital . . . . .	..	90,725	..	..	..	..	..	1,44,89,382	..	38,13,600	1,17,69,945	..	1,42,22,840	4,43,86,492
III—Not Revenue	-78,266	-5,28,621	..	..	..	..	..	-2,21,74,808	..	-46,66,435	-48,05,023	..	-1,06,68,006	-4,29,21,159
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—														
IV—Direct Receipts	29,964	..	26,952	5,283	..	..	42,117	82,101	12,813	8,32,562	11,44,800	25,30,497	2,23,160	49,30,249
Land Revenue due to Irrigation . . . . .	..	..	..	..	..	..	..	..	..	..	8,71,312	..	96,76,670	1,05,47,982
Total	29,964	..	26,952	5,283	..	..	42,117	82,101	12,813	8,32,562	20,16,112	25,30,497	98,99,830	1,54,78,231
V—Expenditure (a)	2,99,964	1,113	1,99,302	1,65,170	31,623	..	8,03,105	83,08,550	16,53,774	1,25,54,988	61,02,943	30,52,016	95,06,540	4,26,79,088
VI—Net Expenditure	2,70,000	1,113	1,72,350	1,59,887	31,623	..	7,60,988	82,26,449	16,40,961	1,17,22,426	40,86,831	5,21,519	-3,93,290	2,72,00,857
CAPITAL OUTLAY—														
During the year	27,59,603	71,803	..	1,19,965	31,857	5,08,252	..	3,30,97,699	1,78,57,151	1,68,81,772	5,96,83,143	1,93,06,554	4,47,19,370	19,50,37,169
To end of the year	1,89,16,469	71,803	2,11,581	1,19,965	31,857	24,71,447	..	33,77,35,682	3,13,48,581	11,00,80,663	30,69,83,683	2,97,23,386	33,08,49,679	1,16,85,54,796

(a) The figures shown in this line include Capital as well as Revenue expenditure, as the former is not separately recorded in the accounts in the case of Works for which no capital accounts are kept.
 (b) See footnote (b) on page 231.

No. 29—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for the year ended 31st March, 1955—concl'd.

	Brought forward	STATE GOVERNMENTS											Total Central and State Governments
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—													
I—Gross Receipts—													
Direct Receipts	1,69,10,220	13,42,685	3,27,42,451	8,19,46,031	16,32,829	1,73,849	..	42,73,918	63,69,243	45,20,563	62,970	2,04,011	15,01,78,770
Land Revenue due to Irrigation	73,69,447	..	14 24 520	39 84,856	..	18,27,808	..	1,46,403	..	..	..	..	1,47,52,834
Total	2,42,79,667	13,42,685	3,41,66,971	8,59,30,687	16,32,829	20,01,657	..	44,20,321	63,69,243	45,20,563	62,970	2,04,011	16,49,31,604
Deduct—Working Expenses	2,28,14,334	26,25,855	1,39,02,110	3,75,06,760	32,34,872	11,89,787	..	39,82,690	29,22,438	11,45,787	76,503	2,67,754	8,96,68,890
Net Receipts	14,65,333	—12,83,170	2,02,64,861	4,84,23,927	—16,02,043	8,11,870	..	4 37,631	34,46,805	33,74,776	—13,533	—63,743	7,52,62,714
II—Interest on Capital	4,43,86,492	10,86,439	67,76,089	1,96,47,861	13,14,623	(c)	..	(d)	..	29,34,404	18,25,020	3,19,640	7,82,90,568
III—Net Revenue	—4,29,21,159	—23,69,609	1,34,88,772	2,87,76,066	—29,16,666	8,11,870	..	4,37,631	34,46,805	4,40,372	—18,38,553	—3,83,383	—30,27,854
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—													
IV—Direct Receipts													
Land Revenue due to Irrigation	1,05,47,982	..	..	..	..	..	..	..	..	..	50,000	..	1,05,97,982
Total	1,54,78,231	1,53,070	13,32,898	55,801	19,37,303	1,00,728	7,09,168	801	4 10,317	9,39,151	2,29,144	2,65,397	2,16,62,009
V—Expenditure (a)	4,26,79,088	34,63,261	44,93,634	32,49,390	1,22,75,148	83,01,697	47,65,580	54,50,735	3,97,898	31,09,799	35,37,951	69,12,883	9,86,37,064
VI—Net Expenditure	2,72,00,857	33,10,191	31,60,736	31,93,589	1,03,37,845	82 00,969	40,56,412	54,49,934	—12,419	21,70,648	32,58,807	66,47,486	7,69,75,055
CAPITAL OUTLAY—													
During the year	19,50,37,169	30,416	2,66,86,543	9,12,27,320 } (b)11,49,306	27,00,514	3,11,50,268	15,88,525	3,92,91,072	92,41,234	2,02,51,696	1,46,58,525	45,93,277	43,65,49,559 } (b) 11,49,306
To end of the year	1,16,85,54,796	3,22,30,352	21,37,55,156	58,42,26,227 } (b)11,49,306	3,23,29,048	29,32,93,911	36,59,332	17,22,46,132	2,84 38,008	9,08,20,396	5,70,04,763	4,23,13,296	2,71,88,71,417 } (b) 11,49,306

NOTE—

Net Revenue from works for which Capital Accounts are kept (see III above)

Deduct—Net expenditure on works for which no Capital Accounts are kept (see VI above)

Net gain on Irrigation, Navigation, etc., Works recorded in Account Nos. 2, 3, 5 and 6

Central Rs.	State Rs.	Total Rs.
—78,266	—29,49,588	—30,27,854
2,70,000	7,67,05,055	7,69,75,055
—3,48,266	—7,96,54,643	—8,00,02,909

(a) The figures shown in this line include Capital as well as Revenue expenditure, as the former is not separately recorded in the accounts in the case of Works for which no capital accounts are kept.

(b) Not from the Contingency Fund.

(c) See foot-note (a) on page 241.

(d) See foot-note (b) on page 241.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1954-55			Working Expenses during 1954-55 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (f)	INCLUDING INTEREST	
		During 1954-55	To end of 1954-55	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS— Productive	CENTRAL GOVERNMENT											
	INDIA GENERAL											
	Damodar Valley Project . . . . .	..	(a) 21,57,099	..	..	..	..	..	..	..	..	..
	Mahanadi Project . . . . .	..	20,30,768	..	..	..	..	..	..	..	..	..
	Other Projects . . . . .	..	(b) 54,141	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Unproductive	Total Productive . . . . .	..	42,42,008	..	..	..	..	..	..	..	..	..
	Tank Projects (Ajmer) . . . . .	..	28,44,029	..	..	..	..	..	..	..	..	..
	Other Projects . . . . .	..	10,18,891	..	..	..	..	..	..	..	..	..
	Total Unproductive . . . . .	..	38,62,920	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	Total India General . . . . .	..	81,04,928	..	..	..	..	..	..	..	..	..
	HIMACHAL PRADESH											
	Total Productive	4,78,026	(h)	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	ASSAM											
	Total Productive . . . . .	..	1,79,475	..	..	..	..	..	..	..	..	..
B.—NAVIGATION, ETC., WORKS— Unproductive	Total Unproductive	38,450	38,450	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS Productive	MADHYA PRADESH											
	Total Productive . . . . .	..	7,52,576	..	..	..	..	..	..	..	..	..
	Unproductive											
	Total Unproductive . . . . .	..	(c)	..	..	..	..	..	..	..	..	..
	ORISSA											
	Niraj and Tikkerpara Dams . . . . .	..	1,04,017	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	SAURASHTRA (KUTCH)											
	Total Productive	18,73,991	45,74,940	..	..	..	..	..	..	..	..	..
	Unproductive	3,69,136	10,97,092	1,38,632	..	1,38,632	2,16,898	-78,266	-7.13	..	-78,266	-7.13
A.—IRRIGATION WORKS Unproductive	BOMBAY											
	Total Unproductive . . . . .	..	40,64,991	..	..	..	..	..	..	..	..	..
	Total Central Government	27,59,603	1,89,16,469	1,38,632	..	1,38,632	2,16,898	-78,266	..	..	-78,266	..
	STATE GOVERNMENTS											
A.—IRRIGATION WORKS— Unproductive	GOVERNMENT OF AJMER											
	Total Unproductive	71,803	71,803	18,675	22,296	40,971	4,78,867	-4,37,896	90,725	..	-5,28,621	..
	Total A—Irrigation Works	71,803	71,803	18,675	22,296	40,971	4,78,867	-4,37,896	90,725	..	-5,28,621	..
	Total Government of Ajmer	71,803	(d)71,803	18,675	22,296	40,971	4,78,867	-4,37,896	90,725	..	-5,28,621	..
A.—IRRIGATION WORKS— Unproductive	GOVERNMENT OF BHOPAL											
	Total Unproductive . . . . .	..	2,11,581	..	..	..	..	..	..	..	..	..
	Total A—Irrigation Works . . . . .	..	2,11,581	..	..	..	..	..	..	..	..	..
	Total Government of Bhopal . . . . .	..	2,11,581	..	..	..	..	..	..	..	..	..

A.—IRRIGATION WORKS—Unproductive	1,19,965	1,19,965	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total A.—Irrigation Works	1,19,965	1,19,965	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Government of Coorg	1,19,965	1,19,965	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GOVERNMENT OF DELHI																																
Total A.—Irrigation Works	1,649	1,649	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total B.—Navigation, etc., Works	30,208	30,208	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Government of Delhi	31,857	31,857	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GOVERNMENT OF HIMACHAL PRADESH																																
Total Productive	5,08,252	24,71,447	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total A.—Irrigation Works	5,08,252	24,71,447	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Government of Himachal Pradesh.	5,08,252	(h) 24,71,447	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GOVERNMENT OF ANDHRA																																
Godavari Delta System	5,76,672	2,77,84,206	4,21,963	54,25,093	58,47,056	42,05,276	+16,41,780	+5.91	12,32,974	+4,08,806	+1.47																					
Krishna Delta System	56,09,312	4,79,15,602	3,55,499	67,57,176	71,12,675	22,32,427	+48,80,248	+10.18	20,44,504	+28,35,744	+5.92																					
Other Projects	..	17,62,279	1,061	1,36,310	1,37,371	1,09,340	+28,031	+1.6	79,266	-51,235	-2.90																					
Total Productive	61,85,984	7,74,62,087	7,78,523	1,23,18,579	1,30,97,102	65,47,043	+65,50,059	+8.46	33,56,744	+31,93,315	+4.12																					
Unproductive	32,47,745	2,73,34,328	9,017	4,21,239	4,30,256	3,57,377	+72,879	+0.27	11,61,610	-10,88,731	-3.98																					
Kurnool-Cuddapah Canal System.	3,099	61,48,543	4,463	7,53,250	7,57,713	7,82,592	-24,879	-0.40	2,75,947	-3,00,826	-4.89																					
Pennar River Canals System.	1,05,28,269	18,35,66,830	..	..	..	..	..	..	81,97,449	-81,97,449	-4.46																					
Tungabhadra Project	38,46,368	82,99,910	..	..	..	..	..	..	3,26,369	-3,26,369	-3.93																					
Upper Pennar Project	92,86,234	(c) 2,96,60,749	3,809	3,43,782	3,47,591	5,55,597	-2,08,006	-0.7	(g) 9,35,090	-11,43,066	-3.8																					
Other Projects	2,69,11,715	25,50,10,354	17,289	15,18,271	15,35,560	16,95,566	-1,60,006	-0.06	(g) 1,08,96,455	-1,10,56,461	-4.33																					
Total Unproductive	3,30,97,699	33,24,72,441	7,95,812	1,38,36,850	1,46,32,662	82,42,609	+63,90,053	+1.92	1,42,53,199	-78,63,146	-2.36																					
Total A—Irrigation Works	3,30,97,699	33,24,72,441	7,95,812	1,38,36,850	1,46,32,662	82,42,609	+63,90,053	+1.92	1,42,53,199	-78,63,146	-2.36																					
Carried over	7,31,877	29,06,653	16,675	22,296	40,971	4,78,867	-4,37,896	..	90,725	-5,28,621	..																					

(a) See foot-note (a) on page 243.

(b) See foot-note (b) on page 243.

(c) See foot-note (c) on page 243.

(d) See foot-note (d) on page 243.

(e) See foot-note (e) on page 243.

(f) These are charged.

(g) Includes excess adjustment of Rs. 5,424 withdrawn in the accounts for 1956-56.

(h) See foot-note (d) on page 243.

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, 1955—contd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1954-55			Working Expenses during 1954-55 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (c)	INCLUDING INTEREST	
		During 1954-55	To end of 1954-55	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	..	Rs.	Rs.	..
B—NAVIGATION, ETC., WORKS— Unproductive—	Brought forward	7,31,877	29,06,653	18,675	22,296	40,971	4,78,867	-4,37,896	..	90,725	-5,28,621	..
		3,30,97,699	33,24,72,441	7,95,812	1,38,36,850	1,46,32,662	82,42,609	+ 63,90,063	+1.02	1,42,53,199	-78,63,146	-2.36
	GOVERNMENT OF ANDHRA— concl'd.											
	Buckingham Canal	..	52,63,241	45,302	..	45,302	2,83,931	-2,38,629	-4.53	2,36,183	-4,74,812	-9.02
	TOTAL B—NAVIGATION, ETC., WORKS.	..	52,63,241	45,302	..	45,302	2,83,931	-2,38,629	-4.53	2,36,183	-4,74,812	-9.02
	TOTAL GOVERNMENT OF ANDHRA.	3,30,97,699	(d) 33,77,35,682	8,41,114	(b)	8,41,114	85,26,540	-76,85,426	-2.27	(a) 1,44,89,382	-2,21,74,808	-6.57
B—NAVIGATION, ETC., WORKS— Productive Unproductive	GOVERNMENT OF ASSAM											
	Total Productive	77,94,975	1,99,09,203	..	..	..	..	..	..	..	..	..
	Total Unproductive	1,00,62,176	1,14,39,378	..	..	..	..	..	..	..	..	..
	TOTAL GOVERNMENT OF ASSAM.	1,78,57,151	(d) 3,13,48,581	..	..	..	..	..	..	..	..	..

GOVERNMENT OF BIHAR												
A—IRRIGATION WORKS—												
Productive	Sone Project	..	2,58,98,513	34,14,896	..	34,14,896	23,16,215	+10,98,681	+4.24	8,64,734	+2,33,947	+0.90
	Patna—Bakhtiarpur—Bihar Shariff—Ekangarsarai— Bihta Emergency Irrigation works.	-8,20,505	1,45,33,789	2,03,162	..	2,03,162	14,18,074	-12,14,912	-8.85	5,97,762	-18,12,674	-12.47
	300 Tube-wells in North Bihar.	-14,23,802	67,40,188	21,649	..	21,649	5,09,411	-4,87,762	-7.23	2,98,084	-7,85,846	-11.65
	Other Projects	82,50,663	1,22,21,049	2,75,894	..	2,75,834	7,54,399	-4,78,565	-3.92	3,47,076	-8,25,641	-6.76
	Total Productive	60,06,356	5,93,93,539	39,15,541	..	39,15,541	49,98,099	-10,82,558	-1.8	21,07,656	-31,90,214	-5.37
Unproductive	Tribeni Canal	..	79,29,152	6,78,056	..	6,78,056	4,11,264	+2,66,792	+3.36	2,64,770	+2,022	+0.02
	Dhaka Canal	..	6,17,739	92,323	..	92,323	49,810	+42,513	+6.88	20,627	+21,886	+3.54
	Sakri Canal	..	37,20,227	40,006	..	40,006	1,19,588	-79,582	-2.13	1,49,507	-2,29,089	-6.15
	Other Projects	53,99,555	1,66,95,911	..	..	..	..	..	..	5,11,168	-5,11,168	-3.06
	Total Unproductive	53,99,555	2,89,63,029	8,10,385	..	8,10,385	5,80,662	+2,29,723	+0.79	9,46,072	-7,16,349	-2.47
Total A—IRRIGATION WORKS		1,14,05,911	8,83,56,568	47,25,926	..	47,25,926	55,78,761	-8,52,835	-0.96	30,53,728	-39,06,563	-4.42
B—NAVIGATION, ETC., WORKS—												
Unproductive	Drainage Schemes (Development Schemes)	54,75,861	2,17,24,095	..	..	..	..	..	..	7,59,872	-7,59,872	-3.49
	Total B—NAVIGATION, ETC., WORKS.	54,75,861	2,17,24,095	..	..	..	..	..	..	7,59,872	-7,59,872	-3.49
TOTAL GOVERNMENT OF BIHAR.		1,68,81,772	(c) 11,00,80,663	47,25,926	..	47,25,926	55,78,761	-8,52,835	-0.77	38,13,600	-46,66,435	-4.24
Carried over		6,85,68,499	48,20,71,579	55,85,715	22,296	56,08,011	1,45,84,168	-89,76,157		1,83,93,707	-2,73,69,864	

(a) Includes excess adjustment of Rs. 5,424 withdrawn in the accounts for 1955-56.

(b) Rs. 1,38,36,850 representing Irrigation Land Revenue Collected in the Civil Department has been adjusted *proforma*.

(c) These are Charged.

(d) Includes Rs. 2 due to rounding.

(e) See footnote (f) on page 245.

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, 1955—contd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1954-55			Working Expenses during 1954-55 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (c)	INCLUDING INTEREST	
		During 1954-55	To end of 1954-55	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	6,85,68,499	48,20,71,579	55,85,715	22,296	56,08,011	1,45,84,168	-89,76,157		1,83,93,707	-2,73,69,864	
A—IRRIGATION WORKS—	GOVERNMENT OF BOMBAY											
Productive	Kakrapur Weir and Canal	1,19,87,441	5,03,99,556	88	..	88	17,618	-17,530	-0.03	19,76,240	-19,93,770	-3.95
	Nira Left Bank Canal and Shetphal Tank (d).	2,06,657	1,52,75,216	16,48,185	..	16,48,185	1,71,995	+14,76,190	+9.66	6,36,779	+8,39,411	+5.50
	Other Projects	2,73,409	42,23,249	4,67,314	9,417	4,76,731	3,00,124	+1,76,607	+4.18	1,53,395	+23,212	+0.54
	Total Productive	1,24,67,507	6,98,98,021	21,15,587	9,417	21,25,004	(a) 4,89,737	+16,35,267	+2.34	27,66,414	-11,31,147	-1.62
Unproductive	Mutha Canal including Matoba Tank.	..	67,20,610	6,07,289	66	6,07,355	2,31,876	+3,75,480	+5.59	2,30,604	+1,44,876	+2.16
	Godavari Canal	6,14,429	4,02,39,178	21,88,013	..	21,88,013	4,33,131	+17,34,882	+4.31	16,86,915	+47,967	+0.12
	Nira Right Bank Canal	10,266	4,15,41,454	26,73,022	..	26,73,022	7,92,730	+18,80,292	+4.53	18,66,301	+13,991	+0.03
	Pravara River Works	1,15,806	1,54,50,970	17,89,728	76	17,89,804	4,55,692	+13,34,112	+8.63	6,32,266	+7,01,846	+4.54
	Ghataprabha left Bank Canal	1,20,51,742	4,18,60,140	-18,069	..	-18,069	22,548	-40,617	-0.09	15,92,160	-16,32,777	-3.90
	Radhanagari Hydro-Electric Scheme	2,98,037	1,28,91,581	..	..	..	..	..	..	5,73,415	-5,73,415	-4.44
	Mahi Canal	1,18,12,197	2,50,59,409	..	..	..	..	..	..	8,63,871	-8,63,871	-3.44
	Ghod River Weir and Canal	28,93,967	28,93,967	..	..	..	..	..	..	62,960	-62,960	-2.17
	Other Projects	1,97,56,829	5,32,64,139	12,45,617	9,379	12,54,996	14,25,151	-1,70,155	-0.31	14,95,039	-16,65,194	-3.12
	Total Unproductive	4,75,53,273	23,99,21,448	84,65,600	9,521	84,75,121	(b) 33,61,127	+51,13,994	+2.13	90,03,531	-38,89,537	-1.62
	Total A—IRRIGATION WORKS	(e) 6,00,20,780	30,98,19,469	1,05,81,187	18,938	1,06,00,125	38,50,864	+67,49,261	+2.17	1,17,69,945	-50,20,684	-1.62

	<i>Deduct</i> —Amount financed from Special Development Fund.	..	8,03,123	..	..	..	..	..	..	..	..	..
	<i>Deduct</i> —Amount financed from Sugar-cane Cess Fund.	3,37,637	20,32,663	..	..	..	2,15,661	-2,15,661	..	..	-2,15,661	..
	TOTAL GOVERNMENT OF BOMBAY.	5,96,83,143	30,69,83,683	1,05,81,187	18,938	1,06,00,125	36,35,203	+69,64,922	+2.26	1,17,69,945	-48,05,023	-1.56
	GOVERNMENT OF MADHYA PRADESH											
A—IRRIGATION WORKS—												
Unproductive . . .	Total Unproductive . . .	1,93,06,554	2,97,33,386	..	..	..	..	..	..	..	..	..
	TOTAL GOVERNMENT OF MADHYA PRADESH	1,93,06,554	2,97,33,386	..	..	..	..	..	..	..	..	..
A—IRRIGATION WORKS—												
Productive . . .	GOVERNMENT OF MADRAS											
	Cauvery Delta System . . .	-33,410	1,00,66,585	50,897	18,00,725	18,51,622	12,27,734	+6,23,888	+6.20	4,50,438	+1,73,450	+1.72
	Periyar System . . .	..	1,04,84,627	29,913	7,66,688	7,96,601	3,29,510	+4,67,091	+4.46	4,70,908	-3,817	-0.04
	Lower Coleroon Anicut System.	1,56,335	32,56,980	10,547	5,59,488	5,70,035	3,66,191	+2,03,844	+6.26	1,43,665	+60,179	+1.85
	Carried over . . .	1,22,925	2,37,88,192	91,357	31,26,901	32,18,258	19,23,435	+12,94,823		10,65,011	+2,29,812	
		14,75,58,196	81,87,88,648	1,61,66,902	41,234	1,62,08,136	1,82,19,371	-20,11,235		3,01,63,652	-2,21,74,887	

(a) Includes Rs. 1,53,983 on account of expenditure met from Sugar-cane Cess Fund.

(b) Includes Rs. 61,678 on account of expenditure met from Sugar-cane Cess Fund.

(c) These are charged.

(d) See footnote (a) on page 247

(e) See footnote (b) on page 247

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, 1955—*contd.*

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1954-55			Working Expenses during 1954-55 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST		
		During 1954-55	To end of 1954-55	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year	
		For details see Account No. 31											
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—IRRIGATION WORKS— <i>concl'd.</i>	GOVERNMENT OF MADRAS— <i>concl'd.</i>	Brought forward	14,75,58,196	81,87,88,648	1,61,66,902	41,234	1,62,08,136	1,82,19,371	-20,11,235		3,01,63,652	-3,21,74,887	
		Productive	1,22,925	2,37,88,192	91,357	31,26,901	32,18,258	19,23,435	+12,94,823		10,65,011	+2,29,812	
		Cauvery-Mettur Project	-95,634	6,52,29,425	2,63,674	24,18,648	26,82,322	8,19,345	+18,62,977	+2.85	29,30,308	-10,67,331	+1.64
		Kattalai Scheme	1	41,76,902	10,439	3,54,009	3,64,448	99,857	+2,64,591	+6.33	1,87,859	+76,732	+1.84
		Other Projects	52,938	66,94,166	41,508	9,97,022	10,38,530	5,52,943	+4,85,587	+7.25	3,02,244	+1,83,343	+2.73
	Total Productive	80,230	9,98,88,685	4,06,978	68,96,580	73,03,558	33,95,580	+39,07,978	+3.91	44,85,422	-5,77,444	-0.57	
Unproductive	Taludur Reservoir System	..	23,71,023	2,333	1,27,753	1,30,086	59,217	+70,869	+2.99	1,06,652	-35,783	-1.51	
	Lower Bhavani Project	2,95,106	10,16,04,006	..	..	..	2,18,486	-2,18,486	-0.22	46,90,237	-49,08,723	-4.83
	Mettur Canal Project	37,72,335	1,41,32,744	..	..	..	..	..	..	6,03,979	-6,03,979	-4.27
	Malampuzha Project	59,11,900	3,95,56,622	..	..	..	..	..	..	17,86,262	-17,86,262	-4.52
	Manimuthar Project	1,03,42,624	2,90,83,972	..	..	..	..	..	..	12,25,766	-12,25,766	-4.21
	Aranjar Project	12,03,190	28,61,718	..	..	..	..	..	..	1,16,686	-1,16,686	-4.08
	Amaravathi Reservoir Project	48,47,627	52,70,568	..	..	..	..	..	..	1,43,395	-1,43,395	-2.72
	Vaigai Reservoir Project	34,99,151	35,74,316	..	..	..	..	..	..	91,425	-91,425	-2.56
	Sathanur Reservoir Project	13,79,207	13,79,207	..	..	..	..	..	..	34,480	-34,480	-2.50
	Krishnagiri Reservoir Project	3,69,233	3,69,233	..	..	..	..	..	..	9,231	-9,231	-2.50
	Other Projects	1,30,18,767	(d) 2,64,58,154	61,445	3,03,880	3,65,325	3,36,237	+29,088	+0.10	7,36,355	-7,07,267	-2.67	
		Total Unproductive	4,46,39,140	22,66,61,563	63,778	4,31,633	4,95,411	6,13,940	-1,18,529	-0.05	95,44,468	-96,62,997	-4.26
	Total A—IRRIGATION WORKS	4,47,19,370	32,65,50,248	4,70,756	73,28,213	77,98,969	40,08,520	+37,89,449	+1.16	1,40,29,890	-1,02,40,441	-3.18	

B—NAVIGATION, ETC., WORKS— Unproductive	Buckingham Canal	..	41,66,732	1,33,044	..	1,33,044	3,53,285	-2,20,241	-5.29	1,86,979	-4,07,220	-9.77
	Other Projects	..	1,32,699	886	..	886	16,260	-14,374	-10.83	5,971	-20,345	-15.33
	Total B—NAVIGATION, ETC., WORKS	..	42,99,431	1,33,930	..	1,33,930	3,68,545	-2,34,615	-5.46	1,92,950	-4,27,565	-9.94
	TOTAL GOVERNMENT OF MADRAS	4,47,19,370	(e) 33,08,49,679	6,04,686	73,28,213	79,32,899	43,78,065	+35,54,834	+1.07	1,42,22,840	-1,06,68,006	-3.22
GOVERNMENT OF ORISSA												
A—IRRIGATION WORKS— Unproductive	Orissa Canal Project	30,416	2,70,43,640	10,85,836	..	10,85,836	23,52,235	-12,66,399	-4.68	9,04,087	-21,70,486	-8.02
	Rushikulya System	..	51,86,712	2,56,849	..	2,56,849	2,73,620	-16,771	-0.32	1,82,352	-1,99,123	-3.84
	Total Unproductive	30,416	3,22,30,352	13,42,685	..	13,42,685	26,25,855	-12,83,170	-3.98	10,86,439	-23,69,609	-7.35
	Total A—Irrigation Works	30,416	3,22,30,352	13,42,685	..	13,42,685	26,25,855	-12,83,170	-3.98	10,86,439	-23,69,609	-7.35
TOTAL GOVERNMENT OF ORISSA												
GOVERNMENT OF PUNJAB												
A—IRRIGATION WORKS— Productive	Upper Bari Doab Canal	-10,14,532	2,25,97,945	75,99,618	6,77,324	82,76,942	30,37,279	+52,39,663	+23.19	8,98,210	+43,41,453	+19.21
	Western Jumna Canal (including Extension Scheme)	36,56,709	4,33,69,473	94,94,654	2,88,959	97,83,613	42,69,128	+55,14,485	+12.72	16,40,140	+38,74,345	+8.93
	Sirhind Canal	3,05,677	2,60,26,001	96,67,301	2,43,764	99,11,065	29,44,508	+69,66,557	+26.77	10,33,035	+59,33,522	+22.80
	Bhakra Dam Project	..	..	..	..	..	..	..	..	(b) 13,60,510	-13,60,510	..
	Sutlej Valley Project	-(f) 2,54,325	(f) 2,31,43,900	26,56,140	1,65,743	28,21,883	11,50,347	+16,71,536	+7.22	9,17,931	+7,53,605	+3.26
	Other Projects	1,20,66,350	1,61,18,651	32,96,750	11,108	33,07,858	18,58,980	+14,48,878	+8.98	4,32,495	+10,16,383	+6.30
	Total Productive	(f) 1,52,68,529	(f) 13,12,55,970	3,27,14,463	13,86,898	3,41,01,361	1,32,60,242	+2,08,41,110	+15.87	62,82,321	+1,45,58,798	+11.09
Unproductive	Harike Project	1,15,14,305	6,79,05,648	..	..	..	..	..	..	15,090	-15,090	-0.02
	Other Projects	-96,291	1,45,93,538	27,988	37,622	65,610	6,41,868	-5,76,258	-3.94	4,78,678	-10,54,936	-7.22
	Total Unproductive	1,14,18,014	8,24,99,186	27,988	37,622	65,610	6,41,868	-5,76,258	-0.69	4,93,768	-10,70,026	-1.29
	Total A—Irrigation Works	(f) 2,66,86,543	(f) 21,37,55,156	3,27,42,451	14,24,520	3,41,66,971	1,39,02,110	+2,02,64,861	+9.48	67,76,089	+1,34,88,772	+6.31
TOTAL GOVERNMENT OF PUNJAB.												
Carried over		21,89,94,525	1,39,56,23,835	5,08,56,724	87,93,967	5,96,50,691	3,91,25,401	+2,05,25,290		5,22,49,020	-3,17,23,730	

(a) These are charged.

(b) Represents interest charges for the years 1951-52 to 1954-55 on the Capital Outlay incurred on Bhakra Project upto 1946-47 adjusted during the year.

(c) Includes Re. (-) 170 being the write-back of the excess interest adjusted during 1953-54.

(d) See foot-note (a) on page 249.

(e) Includes Re. 1, due to rounding.

(f) Excludes expenditure of Re. -2,13,041 during the year and 2,14,10,359 to the end of the year representing "Deduct—Amount debitable to Rajasthan on account of Contribution for Sutlej Valley Project."

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, 1955—contd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1954-55				EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1954-55	To end of 1954-55	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts	Working Expenses during 1954-55 (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		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		For details see Account No. 31		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
	Brought forward GOVERNMENT OF UTTAR PRADESH	21,89,94,525	1,39,56,23,835	5,08,56,724	87,93,967	5,96,50,691	3,91,25,401	+2,05,25,290		5,22,40,020	-3,17,23,730	
A—IRRIGATION WORKS												
Productive	Upper Ganga Canal	18,13,039	4,68,35,057	1,79,15,843	17,80,084	1,96,95,927	52,71,813	+1,44,24,114	+30.8	16,06,243	+1,28,17,871	+27.4
	Lower Ganga Canal	1,23,091	4,34,40,197	1,51,22,912	8,46,317	1,59,69,229	32,93,941	+1,26,75,288	+29.2	14,42,673	+1,12,32,615	+25.9
	Eastern Yamuna Canal	6,64,441	70,15,636	61,45,866	5,10,491	66,56,357	25,26,843	+41,29,514	+58.9	2,38,444	+38,91,070	+55.5
	Agra Canal	3,67,991	1,24,81,861	65,23,111	2,14,060	67,37,111	17,86,795	+49,50,316	+39.7	4,10,715	+45,39,601	+36.4
	Ramganga Canal	..	33,47,646	6,03,185	390	6,03,575	10,82,527	-4,78,952	-14.3	1,51,494	-6,30,446	-18.8
	State Tube-Wells	25,43,686	5,52,01,781	1,24,02,248	1,05,102	1,25,07,350	96,34,601	+28,72,749	+5.2	18,39,768	+10,32,981	+1.9
	Rihand Dam	..	64,49,415	..	..	..	..	..	..	2,30,002	-2,30,002	-3.6
	Other Projects	..	5,62,815	1,71,957	27,984	1,99,941	4,15,431	-2,15,490	-38.28	23,246	-2,38,736	-42.41
	Total Productive	55,12,248	17,53,34,408	5,88,85,122	34,84,368	6,23,69,490	2,40,11,951	+3,83,57,539	+21.9	59,42,585	+3,24,14,954	+18.5
Unproductive	Sarda Canal	68,02,484	13,03,80,720	1,52,27,221	3,71,500	1,55,98,721	48,85,808	+1,07,12,913	+8.2	56,46,516	+50,66,397	+3.9
	Faizabad Ghogra Canal	7,88,956	1,29,62,885	4,50,947	..	4,50,947	4,06,457	+44,490	+0.3	4,06,034	-3,61,544	-2.8
	Dun Canals	-40,101	26,93,316	5,17,888	36,000	5,53,888	4,06,739	+1,47,149	+5.5	1,11,356	+35,793	+1.3
	Betwa Canal	8,42,679	1,48,54,095	25,28,138	3,472	25,31,610	8,47,923	+16,83,687	+11.3	4,98,094	+11,85,593	+8.0
	Dhasan Canal	..	48,56,414	6,48,656	1,592	6,50,248	2,80,291	+3,69,957	+7.6	1,64,030	+2,05,927	+4.2
	Ken Canal	18,87,029	90,11,117	16,32,486	..	16,32,486	6,06,937	+10,25,549	+11.4	2,78,933	+7,46,616	+8.3
	Ghagar including Garai Canals.	..	1,43,02,747	6,97,958	..	6,97,958	2,48,174	+4,49,784	+3.1	5,04,833	-55,049	-0.4
	Post-war Schemes	3,74,887	3,26,35,521	..	..	..	..	..	..	10,92,241	-10,92,241	-3.3
	Food Scheme	..	2,73,49,788	..	..	..	..	..	..	9,62,836	-9,62,836	-3.5
	Bundelkhand Canals	1,61,98,919	4,76,98,251	4,447	..	4,447	99,572	-95,125	-0.2	16,60,228	-16,55,353	-3.4
	Tube-well Schemes	3,09,03,128	7,42,12,955	35,188	..	35,188	32,51,531	-3216,343	-4.3	15,57,202	-47,73,545	-6.4
	Small Lakes and Tanks in IV Circle.	2,07,32,455	4,09,97,727	..	..	..	1,00,499	-1,00,499	-0.2	12,25,206	-13,25,705	-3.2
	Canals in Sarda Construction Circle.	76,89,880	76,89,880	..	..	..	2,77,589	-2,77,589	-3.6	1,53,798	-4,31,387	-5.6
	Canals in Sarda Extension Circle.	1,47,50,915	1,47,50,915	..	..	..	9,40,100	-9,40,100	-6.3	2,91,575	-12,31,675	-8.3

	Other Schemes	24,72,841 (b) 11,49,306	1,41,84,488 (b) 11,49,306	13,17,980	87,724	14,05,704	11,43,189	+2,62,515	+1.8	-7,47,606	+10,10,121	+7.1
	Total Unproductive	10,34,04,072 (b) 11,49,306	44,85,80,819 (b) 11,49,306	2,30,60,909	5,00,288	2,35,61,197	1,34,94,809	+1,00,66,388	+2.2	1,37,05,276	-36,38,888	-0.8
	Total A—IRRIGATION WORKS	10,89,16,320 (b) 11,49,306	(c) 62,39,15,227 (b) 11,49,306	8,19,46,031	89,84,656	8,59,30,687	3,75,06,760	+4,84,23,927	+7.76	1,96,47,861	+2,87,76,066	+4.61
	Deduct—Amount met from Special Development Fund.	1,76,89,000	(c) 3,96,89,000	..	..	..	..	..	..	..	..	..
	TOTAL GOVERNMENT OF UTTAR PRADESH.	9,12,27,320 (b) 11,49,306	58,42,26,227 (b) 11,49,306	8,19,46,031	39,84,656	8,59,30,687	3,75,06,760	+4,84,23,927	+8.28	1,96,47,861	+2,87,76,066	+4.92
	GOVERNMENT OF WEST BENGAL											
A—IRRIGATION WORKS—Unproductive	Damodar Canal	..	1,28,83,001	9,80,678	..	9,80,678	7,11,688	+2,68,990	+2.1	5,47,527	-2,78,537	-2.2
	Midnapore Canal	..	83,06,728	1,71,751	..	1,71,751	10,88,048	-9,16,297	-11.0	3,53,036	-12,69,333	-15.3
	Bakreswar Irrigation Scheme	..	7,01,399	19,517	..	19,517	36,750	-17,233	-2.4	29,810	-47,043	-6.7
	Total Unproductive	..	2,18,91,128	11,71,946	..	11,71,946	18,36,486	-6,64,540	-3.03	9,30,373	-15,94,913	-7.28
	Total A—IRRIGATION WORKS	..	2,18,91,128	11,71,946	..	11,71,946	18,36,486	-6,64,540	-3.03	9,30,373	-15,94,913	-7.28
B—NAVIGATION, ETC., WORKS—Productive	Sonarpur Arapanch Drainage Scheme.	27,93,514	(d) 27,93,515	6,587	..	6,587	1,45,060	-1,38,473	-5.00	59,363	-1,97,836	-7.08
Unproductive	Hijli Tidal Canal	..	25,50,805	48,482	..	48,482	84,797	-36,315	-1.4	1,08,409	-1,44,724	-5.7
	Calcutta and Eastern Canals	..	21,81,852	3,59,535	..	3,59,535	10,99,382	-7,39,847	-33.9	92,728	-8,32,575	-3.8
	Other Projects	..	29,11,748	46,279	..	46,279	69,147	-22,868	-7.8	1,23,750	-1,46,618	-5.03
	Total Unproductive	..	76,44,405	4,54,296	..	4,54,296	12,53,326	-7,99,030	-10.45	3,24,887	-11,23,917	-14.70
	Total B—NAVIGATION, ETC., WORKS.	27,93,514	1,04,37,920	4,60,883	..	4,60,883	13,98,386	-9,37,503	-8.98	3,84,250	-13,21,753	-12.66
	TOTAL GOVERNMENT OF WEST BENGAL.	27,93,514	(d) 3,23,29,048	16,32,829	..	16,32,829	32,34,872	-16,02,043	-4.95	13,14,623	-29,16,666	-9.02
	GOVERNMENT OF HYDERABAD											
A—IRRIGATION WORKS—Productive	Nizamsagar Project	-13,469	3,99,94,775	14,307	11,61,609	11,75,916	8,51,120	+3,24,796	+0.81	19,98,931	-16,74,135	-4.18
	Thungabhadra Project	2,17,34,454	16,79,40,441	15	8,741	8,756	437	+8,319	+0.04	51,04,879	-50,98,560	-3.03
	Other Projects	1,12,363	1,87,98,718	1,59,527	5,72,058	7,31,585	2,81,167	+4,50,418	+2.39	9,20,393	-4,69,975	-2.50
	Total Productive	2,18,33,348	22,67,33,934	1,73,849	17,42,408	19,16,257	11,32,724	+7,83,533	+0.34	80,24,203	-72,40,670	-3.19
	Carried over	2,18,33,348	22,67,33,934	1,73,849	17,42,408	19,16,257	11,32,724	+7,83,533	+0.34	80,24,203	-72,40,670	-3.19
		31,30,15,359 (b) 11,49,306	2,01,21,79,110 (b) 11,49,306	13,44,35,564	1,27,78,623	14,72,14,207	7,98,67,033	+6,73,47,174		7,32,11,504	-58,64,330	

(a) These are charged.

(b) Met from the Contingency Fund of the State.

(c) See footnote (b) on page 251.

(d) Includes Re. 1 due to rounding.

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, 1955—contd.

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1954-55			Working Expenses during 1954-55 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (e)	INCLUDING INTEREST	
		During 1954-55	To end of 1954-55	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year		surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	{ 31,30,15,359 } (d) 11,49,306	{ 2,01,21,79,110 } (d) 11,49,306	13,44,35,584	1,27,78,823	14,72,14,207	7,98,67,033	+6,73,47,174		7,32,11,504	-58,64,330	
		2,18,33,348	22,67,33,934	1,73,849	17,42,408	19,16,257	11,32,724	+7,83,533	+0.34	80,24,203	-72,40,670	-3.19
	GOVERNMENT OF HYDERABAD —concl'd.											
A—IRRIGATION WORKS—	Unproductive . . .											
	Maniar Project	49,923	1,00,69,296	..	80,451	80,451	42,059	+38,392	+0.38	3,26,441	-2,88,049	-2.86
	Rajolibunda Diversion Scheme	27,31,384	2,59,42,585	..	..	..	..	..	..	7,98,749	-7,98,749	-3.08
	Musi Project	9,47,852	9,77,208	..	..	..	..	..	..	16,357	-16,357	-1.67
	Purna Scheme	2,76,582	2,76,582	..	..	..	..	..	..	4,494	-4,494	-1.62
	Other Projects	53,11,179	2,92,94,306	..	4,949	4,949	15,004	-10,055	-0.03	7,18,507	-7,28,562	-2.49
	Total Unproductive	93,16,920	6,65,59,977	..	85,400	85,400	57,063	+28,337	+0.04	18,64,548	-18,36,211	-2.76
	TOTAL GOVERNMENT OF HYDERABAD.	3,11,50,268	29,32,93,911	1,73,849	18,27,808	20,01,657	11,89,787	+8,11,870	+0.27	(a)	+8,11,870	+0.27
	GOVERNMENT OF MADHYA BHARAT											
A—IRRIGATION WORKS—	Productive											
	Total Productive	12,65,730	27,16,196	..	..	..	..	..	..	..	..	..
	Unproductive											
	Total Unproductive	3,22,795	(f) 9,43,136	..	..	..	..	..	..	..	..	..
	TOTAL GOVERNMENT OF MADHYA BHARAT.	15,88,525	(f) 36,59,332	..	..	..	..	..	..	..	..	..

		GOVERNMENT OF MYSORE											
A--IRRIGATION WORKS-- Unproductive . . .	Chamarajasagar and Water Works.	11,03,666	1,76,80,469	26,70,751	..	26,70,751	22,61,883	+4,08,868	+2.31	..	+4,08,868	+2.31	
	Krishnarajasagar Works . . .	8,92,347	4,56,97,237	13,10,824	1,46,403	14,57,227	11,41,420	+3,15,807	+0.69	..	+3,15,807	+0.69	
	Constructing an Anicut across Tunga at Sakrebyle . . .	33,37,294	1,55,00,936
	Constructing a reservoir across the Bhadra near Lakkavalli . . .	1,99,46,684	3,71,96,246
	Constructing a reservoir across the Nugu River . . .	51,56,770	1,76,62,937
	Thungabhadra Project . . .	38,18,747	56,04,256
	Other Projects . . .	54,35,564	(f) 3,33,04,051	2,92,343	..	2,92,343	5,79,387	-2,87,044	-0.86	..	-2,87,044	-0.86	
	Total Unproductive . . .	3,96,91,072	17,26,46,132	42,73,918	1,46,403	44,20,321	39,82,690	+4,37,631	+0.25	..	+4,37,631	+0.25	
	Total A--IRRIGATION WORKS	3,96,91,072	17,26,46,132	42,73,918	1,46,403	44,20,321	39,82,690	+4,37,631	+0.25	(b)	+4,37,631	+0.25	
	Deduct-- Amount met from Irrigation Development Fund.	4,00,000	4,00,000
TOTAL GOVERNMENT OF MYSORE.	3,92,91,072	(f) 17,22,46,132	42,73,918	1,46,403	44,20,321	39,82,690	+4,37,631	+0.25	(b)	+4,37,631	+0.25		
GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION													
A--IRRIGATION WORKS-- Productive . . .	Total Productive . . .	92,41,234	2,84,38,008	63,69,243	..	63,69,243	29,22,438	+34,46,805	+12.12	..	+34,46,805	+12.12	
	TOTAL GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION.	92,41,234	(g) 2,84,38,008	63,69,243	..	63,69,243	29,22,438	+34,46,805	+12.12	..	+34,46,805	+12.12	
GOVERNMENT OF RAJASTHAN													
C. A--IRRIGATION WORKS-- Productive . . .	Gang Canal . . .	-75,444	3,22,02,346	44,50,985	..	44,50,985	10,51,889	+33,99,096	+10.55	12,89,655	+21,09,441	+6.55	
	Other Projects . . .	32,81,395	58,84,566	9,021	..	9,021	34,822	-25,801	-0.43	(c) 7,92,631	-8,18,432	-13.91	
	Total Productive . . .	32,05,951	3,80,86,912	44,60,006	..	44,60,006	10,86,711	+33,73,295	+8.85	20,82,286	+12,91,009	+3.38	
	Carried over . . .	32,05,951	3,80,86,912	44,60,006	..	44,60,006	10,86,711	+33,73,295	+8.85	20,82,286	+12,91,009	+3.38	
		39,42,86,458 (d) 11,49,306	2,50,98,16,49 (d) 11,49,306	14,52,52,594	1,47,52,834	16,00,05,428	8,79,61,948	+7,20,43,480		7,32,11,504	-11,68,024		

For footnotes (a), (b), (c), (d), (e), (f) and (g) see page 241.

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, 1955—concl'd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1954-55			Working Expenses during 1954-55 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (e)	INCLUDING INTEREST	
		During 1954-55	To end of 1954-55	Direct Receipts (for details see Account No. 32).	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate percent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	39,42,86,458 (d) 11,49,306	2,50,98,16,493 (d) 11,49,306	14,52,52,594	1,47,52,834	16,00,05,428	8,79,61,948	+7,20,43,480		7,32,11,504	-11,68,024	
		32,05,951	3,80,86,912	44,60,006	..	44,60,006	10,86,711	+33,73,295	+8.85	20,82,286	+12,91,009	+3.38
A—IRRIGATION WORKS—concl'd.	GOVERNMENT OF RAJASTHAN—concl'd.											
Unproductive	Jawai Canal	18,41,769	2,22,69,671	51,527	..	51,527	34,800	+16,727	+0.07	8,52,118	-8,35,391	-3.75
	Other Projects	1,52,03,976	3,04,63,813	9,030	..	9,030	24,276	-15,246	-0.05	..	-15,246	-0.05
	Total Unproductive	1,70,45,745	5,27,33,484	60,557	..	60,557	59,076	+1,481	..	8,52,118	-8,50,637	+1.61
	TOTAL A—IRRIGATION WORKS	2,02,51,695	9,08,20,396	45,20,583	..	45,20,563	11,45,787	+33,74,776	+3.71	29,34,404	+4,40,372	+0.48
	TOTAL GOVERNMENT OF RAJASTHAN	2,02,51,696	9,08,20,396	45,20,563	..	45,20,563	11,45,787	+33,74,776	+3.71	(c) 29,34,404	+4,40,372	+0.48
A—IRRIGATION WORKS—Unproductive	GOVERNMENT OF SAURASHTRA											
	Machhu Irrigation Scheme	18,97,773	39,50,551	..	..	..	..	..	..	1,14,403	-1,14,403	-2.89
	Moj Irrigation Scheme	29,55,142	79,67,549	..	..	..	..	..	..	2,52,726	-2,52,726	-3.17
	Other Schemes	98,05,309	4,50,86,362	62,970	..	62,970	76,503	-13,533	-0.03	14,57,885	-14,71,418	-3.26
	Total Unproductive	1,46,58,224	5,70,04,462	62,970	..	62,970	76,503	-13,533	..	18,25,014	-18,38,547	-3.22
	Total A—IRRIGATION WORKS	1,46,58,224	5,70,04,462	62,970	..	62,970	76,503	-13,533	..	18,25,014	-18,38,547	-3.22
	Total Unproductive	301	301	..	..	..	..	..	..	6	-6	..
B—NAVIGATION, ETC., WORKS—Unproductive	Total B—NAVIGATION, ETC., WORKS.	301	301	..	..	..	..	..	..	6	-6	..
	TOTAL GOVERNMENT OF SAURASHTRA	1,46,58,525	5,70,04,763	62,970	..	62,970	76,503	-13,533	..	18,25,020	-18,38,553	-3.22

		GOVERNMENT OF TRAVANCORE-COCHIN										
A—IRRIGATION WORKS— Productive	Peechi Reservoir Scheme	28,27,675	1,70,29,718	..	..	..	..	..	..	..	..	..
	Chalakydy River Diversion Scheme.	16,25,077	92,10,266	..	..	..	..	..	..	..	..	..
	Kodayar Irrigation Scheme	..	79,91,000	2,04,011	..	2,04,011	2,67,754	—63,743	—0·8	3,19,640	—3,83,383	—4·8
	Other Projects	1,40,525	78,52,312	..	..	..	..	..	..	..	..	..
	Total Productive	45,93,277	4,20,83,296	2,04,011	..	2,04,011	2,67,754	—63,743	—0·15	3,19,640	—3,83,383	—0·9
Total A—IRRIGATION WORKS		45,93,277	4,20,63,296	2,04,011	..	2,04,011	2,67,754	—63,743	—0·15	3,19,640	—3,83,383	—0·9
B—NAVIGATION, ETC., WORKS— Unproductive	Shunmughom Canal	..	2,30,000	..	..	..	..	..	..	..	..	..
	Total Unproductive	..	2,30,000	..	..	..	..	..	..	..	..	..
	Total B—Navigation, etc. Works.	..	2,30,000	..	..	..	..	..	..	..	..	..
TOTAL GOVERNMENT OF TRAVANCORE-COCHIN.		45,93,277	4,23,13,296	2,04,011	..	2,04,011	2,67,754	—63,743	—0·15	3,19,640	—3,83,383	—0·9
TOTAL STATE GOVERNMENTS		43,37,89,956 } (d) 11,49,306 }	2,69,99,54,948 } (d) 11,49,306 }	15,00,40,138	1,47,52,834	16,47,92,972	8,94,51,992	+7,53,40,980		7,82,90,568	—29,49,588	
TOTAL CENTRAL GOVERNMENT		27,59,603	1,89,16,469	1,38,632	..	1,38,632	2,16,898	—78,266		..	—78,266	
GRAND TOTAL		43,65,49,559 } (d) 11,49,306 }	2,71,88,71,417 } (d) 11,49,306 }	15,01,78,770	1,47,52,834	16,49,31,604	8,96,68,890	+7,52,62,714		7,82,90,568	—30,27,854	

(a) No adjustment for transfer of Interest charges to Irrigation Deptt. is made in Hyderabad. For working out the financial results of the various schemes, however, such charges have been taken into account *proforma*.

(b) No adjustment for transfer of interest has been made. It is under consideration of the State Government.

(c) Includes Rs. 6,30,017 on account of interest on capital outlay on Multipurpose River Schemes, Bhakra Nangal Irrigation Project.

(d) See foot-note on page 237.

(e) These are charged.

(f) Includes Re. 1 due to rounding.

(g) See foot-note (c) on page 255.

Class of works	States and Canals	Expenditure during the year									Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by Exchange	Development Schemes	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CENTRAL GOVERNMENT INDIA GENERAL										
Irrigation Works— Productive	Damodar Valley Project . . . . .	..	..	..	..	..	..	..	..	..	(a) 21,57,099
	Mahanadi Project . . . . .	..	..	..	..	..	..	..	..	..	20,30,768
	Other Projects . . . . .	..	..	..	..	..	..	..	..	..	(b) 54,141
	Total Productive . . . . .	..	..	..	..	..	..	..	..	..	42,42,008
Unproductive.	Tank Projects (Ajmer) . . . . .	..	..	..	..	..	..	..	..	..	28,44,029
	Other Projects . . . . .	..	..	..	..	..	..	..	..	..	10,18,891
	Total Unproductive . . . . .	..	..	..	..	..	..	..	..	..	38,62,920
A—Irrigation Works— Productive	Total India General . . . . .	..	..	..	..	..	..	..	..	..	81,04,928
	HIMACHAL PRADESH										
	Total Productive	3,76,628	56,328	4,369	40,888	..	..	..	187	4,78,026	(d)
	ASSAM										
A—Irrigation Works— Productive	Total Productive . . . . .	..	..	..	..	..	..	..	..	..	1,79,475
B—Navigation etc. Works— Unproductive.	Total Unproductive	18,850	..	..	..	..	..	19,600	..	38,450	38,450
	MADHYA PRADESH										
A—Irrigation Works— Productive	Total Productive . . . . .	..	..	..	..	..	..	..	..	..	7,52,576
Unproductive.	Total Unproductive . . . . .	..	..	..	..	..	..	..	..	..	(e)
	ORISSA										
A—Irrigation Works— Productive	Niraj and Tikkerpara Dams . . . . .	..	..	..	..	..	..	..	..	..	1,04,017
	SAURASHTRA (Kutch)										
A—Irrigation Works— Productive	Total Productive	17,67,916	88,396	17,679	..	..	..	..	..	18,53,991	45,74,940
Unproductive	Total Unproductive	3,48,242	17,411	3,483	..	..	..	..	..	3,69,136	10,97,092
A—Irrigation Works— Unproductive	POMPAY										
	Total Unproductive . . . . .	..	..	..	..	..	..	..	..	..	40,64,991
	Total Outlay on construction— Central Government.	25,11,636	1,62,135	25,531	40,888	..	..	19,600	187	27,59,603	1,89,16,469
	Deduct—Outlay financed from Ordinary Revenues.										(c) 4,07,586
	Net Outlay outside the Revenue Ac- count.										23,52,017
	Charged										23,52,017
	Voted										..

		STATE GOVERNMENTS									
		GOVERNMENT OF AJMER									
A—Irrigation Works— Unproductive	Total Unproductive	63,970	7,358	475	..	..	..	..	..	71,803	71,803
	Total Outlay on Construction Deduct—Outlay financed from Ordinary Revenues.	63,970	7,358	475	..	..	..	..	..	71,803	(f) 71,803
	Net Outlay outside the Revenue Account.									(c) 71,803	71,803
A—Irrigation Works— Unproductive	GOVERNMENT OF BHOPAL										
	Total Unproductive	..	..	..	..	..	..	..	..	..	(f) 2,11,581
	Total Outlay on Construction Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	..	..	2,11,581
	Net Outlay outside the Revenue Account.									..	..
A—Irrigation Works— Unproductive	GOVERNMENT OF COORG										
	Total Unproductive	1,19,965	..	..	..	..	..	..	..	1,19,965	1,19,965
	Total Outlay on Construction Deduct—Outlay financed from Ordinary Revenues.	1,19,965	..	..	..	..	..	..	..	1,19,965	1,19,965
	Net Outlay outside the Revenue Account.									(c) 1,19,965	1,19,965
A—Irrigation Works— Unproductive	GOVERNMENT OF DELHI										
	Total A—Irrigation Works	1,411	224	14	..	..	..	..	..	1,649	1,649
	Total B—Navigation, etc., Works	29,292	838	78	..	..	..	..	..	30,208	30,208
	Total Outlay on Construction	30,703	1,062	92	..	..	..	..	..	31,857	31,857
	Deduct—Outlay financed from Ordinary Revenues.									(c) 30,208	30,208
	Net Outlay outside the Revenue Account.									(c) 1,649	1,649
A—Irrigation Works— Productive	GOVERNMENT OF HIMACHAL PRADESH										
	Total Productive	3,83,061	66,031	12,647	67,990	..	..	..	21,477	5,08,252	(d) 24,71,447
	Total Outlay on Construction Deduct—Outlay financed from Ordinary Revenues.	3,83,061	66,031	12,647	67,990	..	..	..	21,477	5,08,252	24,71,447
	Net Outlay outside the Revenue Account.									(c) 11,128	11,128
	Net Outlay outside the Revenue Account.									(c) 4,97,124	24,60,319
	Carried over									6,90,541	26,53,736

(a) Represents outlay on the Damodar Valley Scheme upto 1948-49 before Constitution of the Damodar Valley Corporation.

(b) Represents Rs. 53,108 and Rs. 1,033 being Capital expenditure on (i) Narbada and Tapti Projects and (ii) Madhya Pradesh Projects respectively and represents recoverable expenditure from State Governments concerned.

(c) These are voted.

(d) The progressive expenditure of Rs. 19,63,195 met from the consolidated Fund of the Government of India prior to 1st October, 1954 transferred *proforma* to the accounts of the State Government.Previous recorded outlay of Rs. 54,222 has been dropped *proforma* as the capital outlay shown under the Major Head "19" in the accounts for 1950-51 (Bhopal) correctly pertained to the head "18" on works for which no Capital accounts are kept.

Capital outlay outside the Revenue Account met by the Government of India has not been taken over in the State books during the year.

Class of works	States and Canals	Expenditure during the year									Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Development Schemes	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward									6,90,541	26,53,730
	GOVERNMENT OF ANDHRA										
A—Irrigation Works—Productive	Godavari Delta System	5,00,884	72,220	3,480	88	..	..	..	..	5,76,672	2,77,84,206
	Krishna Delta System	62,33,490	4,00,755	4,100	(—) 5,14,077	..	..	..	5,14,956	56,09,312	4,79,15,602
	Other Projects	..	..	..	..	..	..	..	..	..	17,62,279
	Total Productive	67,34,374	4,72,975	7,580	—5,13,989	..	..	..	5,14,956	61,85,984	7,74,62,087
A—Irrigation Works—Unproductive	Kurnool-Cuddapah Canal System	35,28,872	1,06,798	26,950	—4,12,910	..	..	..	1,965	32,47,745	2,73,34,328
	Pennar River Canals System	2,778	311	10	..	..	..	..	..	3,099	61,48,543
	Tungabhadra Project (1)	1,13,96,937	20,24,813	3,05,269	9,90,247	..	..	..	(a) 41,88,997	1,05,28,269	18,35,66,830
	Upper Pennar Project	36,67,726	1,98,883	16,011	—7,336	..	..	..	28,916	38,46,368	82,99,910
	Other Projects	71,93,163	9,93,923	1,02,633	10,35,069	..	..	..	38,554	92,86,234	(c) 2,06,60,743
	Total Unproductive	2,57,89,476	33,24,728	4,50,873	16,05,070	..	..	..	(a) 42,58,432	2,69,11,715	25,50,10,354
	Total A—Irrigation Works	3,25,23,850	37,97,703	4,58,453	10,91,081	..	..	..	47,73,388	3,30,97,699	33,24,72,441
B—Navigation, etc., Works—Unproductive	Buckingham Canal	..	..	..	..	..	..	..	..	..	52,63,241
	Total Outlay on Construction	3,25,23,850	37,97,703	4,58,453	10,91,081	..	..	..	47,73,388	3,30,97,699	(e) 33,77,35,682
	Deduct—Outlay financed from Ordinary Revenues.									(d) —9,808	—22,682
	Deduct—Amount financed from the funds of the composite State of Madras.									..	29,26,00,404
	Net Outlay outside the Revenue Account.									3,31,07,507	(e) 4,51,57,960
	Charged Voted									3,31,07,507	
	GOVERNMENT OF ASSAM										
B—Navigation, etc., Works—Productive	Total Productive	14,43,738	..	..	..	..	..	63,51,237	..	77,94,975	1,99,09,203
B—Navigation, etc., Works—Unproductive	Total Unproductive	3,56,280	7,81,376	1,65,189	..	..	..	87,59,331	..	1,00,62,178	1,14,39,378
	Total Outlay on Construction	18,00,018	7,81,376	1,65,189	..	..	..	1,51,10,568	..	1,78,57,151	(c) 3,13,48,581

	<i>Deduct</i> —Outlay financed from Ordinary Revenues.								(d) 29,64,831	(g) 34,93,768
	Net Outlay outside the Revenue Account.								1,48,92,320	(g) 2,78,54,813
	Charged								1,48,92,320	
	Voted									
	GOVERNMENT OF BIHAR									
A—Irrigation Works—										
Productive	Sone Project . . . . .	..	..	..	..	..	..	..	..	2,58,98,513
	Patna—Bakhtiarpur—Bihar-shariff— Ekangar sarai—Bihta Emergency Irrigation Works.	3,15,243	34,335	23,492	—11,93,575	..	..	..	..	—8,20,505
	300 Tube-wells in North Bihar	10,88,092	1,95,755	8,057	—33,15,706	..	..	..	..	—14,23,802
	Other Projects	78,90,553	3,60,110	..	..	..	..	..	..	82,50,663
	Total Productive	98,93,888	5,90,200	31,549	—45,09,281	..	..	..	..	60,06,356
Unproductive	Tribeni Canal . . . . .	..	..	..	..	..	..	..	..	79,29,152
	Dhaka Canal . . . . .	..	..	..	..	..	..	..	..	6,17,739
	Sakri Canal . . . . .	..	..	..	..	..	..	..	..	37,20,227
	Other Projects	48,29,391	8,58,601	2,79,732	—5,24,524	..	..	..	43,645	53,99,555
	Total Unproductive	48,29,391	8,58,601	2,79,732	—5,24,524	..	..	..	43,645	53,99,555
	Total A—Irrigation Works	1,47,23,279	14,48,801	3,11,281	—50,33,805	..	..	..	43,645	1,14,05,911
B—Navigation, etc., Works—										
Unproductive	Drainage Schemes (Development Schemes).	51,74,162	1,70,998	40,925	91,090	..	..	..	1,314	54,75,861
	Total B—Navigation, etc., Works	51,74,162	1,70,998	40,925	91,090	..	..	..	1,314	54,75,861
	Total Outlay on Construction	1,98,97,441	16,19,799	3,52,206	—49,42,715	..	..	..	44,959	1,68,81,772
	<i>Deduct</i> —Outlay financed from Famine Insurance Grant or Famine Relief Fund.								..	1,16,723
	<i>Deduct</i> —Outlay financed from Ordinary Revenues.								..	1,07,14,411
	Net Outlay outside the Revenue Account.								1,68,81,772	9,92,49,529
	Charged . . . . .								..
	Voted								1,68,81,772	
	Carried over								6,55,72,140	17,49,16,038

(a) Includes Rs. 33,99,000 representing "*Deduct*—Amount recoverable from the Mysore Government for common Works in Tungabhadra Project".

(c) Includes Rs. 19,14,008 on account of special accelerated and widespread programme of improvements to Minor Irrigation Works, Rs. 45,70,477 on account of works under Intensive Cultivation and Tank Improvement Schemes under Food Production Campaign and Rs. 18,09,298 on account of schemes included under projects for Improvement of Scarcity areas, for which no capital and Revenue Accounts are kept.

(d) These are voted.

(e) Includes Rs. 2 due to rounding.

(f) Excludes Rs. 5,81,232 on account of capital outlay on 'Dehri Sasaram Lift Irrigation Scheme' up to 31-3-54 debited to the major head "81-A". The scheme has been reclassified as an Irrigation undertaking w.e.f. 1st April, 1954.

(g) Includes Rs. 1 due to rounding.

(h) See footnote (a) on page 253.

Class of works	States and Canals	Expenditure during the year							Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward								Rs. 6,55,72,140	Rs. 17,49,16,038
A—Irrigation Works—	GOVERNMENT OF LOMBAY									
Productive	Kakrapar Weir and Canal	94,57,438	17,05,808	36,543	9,86,731	..	..	1,99,079	1,19,87,441	5,03,99,556
	Nira Left Bank Canal and Shetphal Tank (a).	1,74,488	28,686	3,466	..	17	..	..	2,06,657	1,52,75,216
	Other Projects	2,29,967	38,510	4,907	..	25	..	..	2,73,409	42,23,249
	Total Productive	98,61,893	17,73,004	44,916	9,86,731	42	..	1,99,079	1,24,67,507	6,98,98,021
Unproductive	Mutha Canal including Matoba Tank . . . . .	..	..	..	..	..	..	..	..	67,20,610
	Godavari Canal	28,77,419	4,25,502	27,345	—2,36,196	11	..	24,79,652	6,14,429	4,02,39,178
	Nira Right Bank Canal	8,788	1,396	176	..	1	..	95	10,266	4,15,41,454
	Pravara River Works	98,530	15,295	1,971	..	10	..	..	1,15,806	1,54,50,970
	Ghataprabha left Bank Canal	1,07,57,623	5,97,168	1,35,792	8,90,985	..	..	3,29,826	1,20,51,742	4,18,60,140
	Radhanagari Hydro-Electric Scheme	7,38,460	64,469	40,537	—3,88,908	39	..	1,56,560	2,98,037	1,28,91,581
	Mahi Canal	99,74,818	16,36,913	1,99,496	..	997	..	27	1,18,12,197	2,50,59,409
	Ghod River Wier and Canal	31,76,524	3,55,505	1,27,193	—7,61,690	..	..	3,565	28,93,967	28,93,967
	Other Projects	1,61,81,518	32,51,443	3,23,634	..	1,618	..	1,384	1,97,56,829	5,32,64,139
	Total Unproductive	4,38,13,680	63,47,691	8,56,144	—4,95,809	2,676	..	29,71,109	4,75,53,273	23,99,21,448
	Total Outlay on Construction	5,36,75,573	81,20,695	9,01,060	4,90,922	2,718	..	31,70,188	(b) 6,00,20,780	30,98,19,469
	Deduct—Amount financed from Special Development Fund. . . . .								..	8,03,123
	Deduct—Amount financed from Sugarcane Cess Fund.								3,37,637	20,32,663
	Net Outlay on Construction								5,96,83,143	30,69,83,683
	Deduct—Outlay financed from ordinary Revenues.								(c) 50,00,000	2,27,66,907
	Deduct—Outlay financed from Famine Insurance grant or Famine Relief Fund . . . . .								..	60,65,624
	Net Outlay outside the Revenue Account.								5,46,83,143	27,81,51,752
	Charged . . . . .								..	..
	Voted								5,46,83,143	..

GOVERNMENT OF MADHYA PRADESH										
A—Irrigation Works—										
Unproductive	Total Unproductive	1,62,90,453	15,47,942	14,41,159	..	..	..	..	1,93,06,554	2,97,33,386
	Total Outlay on Construction	1,62,90,453	15,74,942	14,41,159	..	..	..	..	1,93,06,554	2,97,33,386
	Deduct—Outlay financed from ordinary Revenues								(c) 41,24,713	89,63,439
	Net Outlay outside the Revenue Account.								1,51,81,841	2,07,69,947
	Charged								..	
	Voted								1,51,81,841	
A—Irrigation Works—										
GOVERNMENT OF MADRAS										
Productive	Cauvery Delta System	—13,091	—1,817	—71	..	..	..	18,431	—33,410	1,00,66,585
	Periyar System	..	..	..	..	..	..	..	..	1,04,64,827
	Lower Coleroon Anicut System	1,36,830	18,959	746	..	..	..	..	1,56,335	32,56,980
	Cauvery—Mettur Project	9,663	—3,007	—366	..	..	..	1,01,924	—95,634	6,52,29,425
	Kattalai Scheme	1	..	..	..	..	..	..	1	41,76,902
	Other Projects	63,127	7,857	308	..	..	..	18,352	52,938	66,94,166
	Total Productive	1,96,330	21,992	615	..	..	..	1,38,707	80,230	9,98,88,685
Unproductive	Taludur Reservoir System	..	..	..	..	..	..	..	..	23,71,023
	Lower Bhavani Project	12,36,200	6,09,566	—827	—10,71,599	..	..	4,78,234	2,95,106	10,16,04,006
	Mettur Canal project	36,19,103	2,28,041	1,566	— 77,110	..	..	—735	37,72,335	1,41,32,744
	Malampuzha Project	56,52,951	4,54,467	5,846	—1,45,301	..	..	56,063	59,11,900	3,95,56,622
	Manimuthar Project	98,63,786	5,43,552	47,377	—35,364	..	..	76,727	1,03,42,624	2,90,83,972
	Aranjar Project	11,54,440	63,264	3,925	—21,111	..	..	2,328	12,03,190	28,61,718
	Amaravathi Reservoir Project	41,69,895	2,27,012	20,424	4,54,035	..	..	23,739	48,47,627	52,70,568
		2,56,96,375	21,25,902	83,311	—8,96,450			6,36,356	2,63,72,782	19,48,80,653
	Carried over	1,96,330	21,992	615	..	..	..	1,38,707	80,230	9,98,88,685
									13,54,37,124	47,38,87,737

(a) The project has been transferred from "Unproductive" to Productive" class with effect from 1954-55 due to change in classification.

(b) Includes expenditure of Rs. 1,27,60,050 incurred during the year 1954-55 on Minor Irrigation Works financed from the Government of India Loans which is subsequently to be written back to Revenue by fifteen equated instalments.

(c) These are voted.

Class of works	States and Canals	Expenditure during the year								Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	1,96,330	21,992	615	..	..	..	1,38,707	80,230	47,38,37,737
		2,56,96,375	21,25,902	83,311	—8,96,450	..	..	6,36,356	2,63,72,782	19,48,80,653
	GOVERNMENT OF MADRAS—concl'd.									
A—Irrigation Works—concl'd.	Unproductive									
	Vaigai Reservoir Project	32,68,557	1,23,624	71,535	36,477	..	..	1,042	34,99,151	35,74,316
	Sathanur Reservoir Project	14,94,758	59,241	76,775	—2,50,657	..	..	910	13,79,207	13,79,207
	Krishnagiri Reservoir Project	2,90,233	17,377	13,471	48,524	..	..	372	3,69,233	3,69,233
	Other Projects	1,20,34,142	14,41,000	1,67,513	—5,44,341	..	..	79,547	1,30,18,767	(a) 2,64,58,154
	Total Unproductive	4,27,84,065	37,67,144	4,12,605	—16,06,447	..	..	7,18,227	4,46,39,140	22,66,61,563
	Total A—Irrigation Works	4,29,80,395	37,89,136	4,13,220	—16,06,447	..	..	8,56,934	4,47,19,370	32,65,50,248
B—Navigation, etc., Works—Unproductive										
	Buckingham Canal . . . . .	..	..	..	..	..	..	..	..	41,66,732
	Other projects . . . . .	..	..	..	..	..	..	..	..	1,32,699
	Total Unproductive . . . . .	..	..	..	..	..	..	..	..	42,99,431
	Total B—Navigation, etc., Works . . . . .	..	..	..	..	..	..	..	..	42,99,431
	Total Outlay on Construction	4,29,80,395	37,89,136	4,13,220	—16,06,447	..	..	8,56,934	4,47,19,370	(b) 33,08,49,679
	Deduct—Amount financed from the Funds of the Composite State of Madras.								..	26,76,85,270
	Deduct—Outlay financed from ordinary Revenues.								..	..
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.								4,47,19,370	(b) 6,31,64,409
	Charged . . . . .								..
	Voted								4,47,19,870	

		GOVERNMENT OF ORISSA									
A—Irrigation Works— Unproductive	Orissa Canal Project	26,735	3,054	623	..	4	..	..	30,416	2,70,43,640
	Rushikulya System . . . . .	..	..	..	..	..	..	..	..	51,86,712
	Total Unproductive	26,735	3,054	623	..	4	..	..	30,416	3,22,30,352
	TOTAL OUTLAY ON CONSTRUCTION	26,735	3,054	623	..	4	..	..	30,416	3,22,30,352
	Deduct—Outlay financed from Ordinary Revenues.								(c) 30,416	17,81,572	
	Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.								..	56,636	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								..	3,03,92,144	
A—Irrigation Works— Productive	GOVERNMENT OF PUNJAB										
	Upper Bari Doab Canal	8,25,320	1,82,348	2,675	—20,24,870	..	..	5	—10,14,532	2,25,97,945
	Western Jumna Canal (including Extension Scheme).	34,24,002	5,92,379	11,796	—3,71,321	..	..	147	36,56,709	4,33,69,473
	Sirhind Canal	2,34,396	36,643	345	34,293	..	..	..	3,05,677	2,60,26,001
	Sutlej Valley Project	99,362	34,407	—191	—92,294	..	..	..	41,284	4,45,54,259
	Other Projects	1,11,77,857	12,34,055	66,281	—3,86,079	..	2	25,766	1,20,66,350	1,61,18,651	
	Total Productive	1,57,60,937	20,79,832	80,906	—28,40,271	2	..	25,918	1,50,55,488	15,26,66,329	
Carried over	1,57,60,937	20,79,832	80,906	—28,40,271	2	..	25,918	1,50,55,488	15,26,66,329		
								18,01,56,494	56,73,94,290		

(a) Includes expenditure of Rs. 77,77,500 to the end of year representing outlay on Works for which separate Capital Accounts are not kept but classified under "68—Construction etc.—A—Irrigation Works—(2) Unproductive" as part of comprehensive schemes (Intensive Cultivation Schemes, Tank Improvement Schemes, special Minor Irrigation Programme, etc.).

(b) Includes Re. 1 due to rounding.

(c) This is Voted.

Class of works	States and Canals	Expenditure during the year									Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Interest	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A— <i>Irrigation Works—concl'd.</i> Unproductive	Brought forward									18,01,56,494	56,73,94,290
		1,57,60,937	20,79,832	80,906	—28,40,271	..	2	..	25,918	1,50,55,488	15,26,66,329
	GOVERNMENT OF PUNJAB— <i>concl'd.</i>										
	Harike Project	65,92,489	5,42,856	9,250	27,63,759	25,35,870	54	..	9,19,973	1,15,14,305	6,79,05,648
	Other Projects	8,80,554	5,611	1,895	—1,81,872	..	..	..	8,02,479	—96,291	1,45,93,538
	Total Unproductive	74,73,043	5,48,467	11,145	25,71,887	25,35,870	54	..	17,22,452	1,14,18,014	8,24,90,186
	Total Outlay on Construction	2,32,33,980	26,28,299	92,051	—2,68,384	25,35,870	56	..	17,48,370	2,64,73,502	23,51,65,515
	<i>Deduct</i> —Amount debitable to Rajasthan on account of Contribution for Sutlej Valley Project.									—2,13,041	2,14,10,359
	Net Outlay on Construction									2,66,86,543	21,37,55,156
	<i>Deduct</i> —Outlay financed from ordinary Revenues.									..	1,01,63,371
Net Outlay outside the Revenue Account.									2,66,86,543	(c)20,36,01,785	
Charged									25,35,870		
Voted									2,41,50,673		
A— <i>Irrigation Works—Productive</i>	GOVERNMENT OF UTTAR PRADESH										
	Upper Ganga Canal	17,07,365	1,14,824	1,369	—10,519	..	..	..	..	18,13,039	4,68,35,057
	Lower Ganga Canal	19,282	—783	15	1,04,577	..	..	..	..	1,23,091	4,34,40,197
	Eastern Yamuna Canal	6,04,804	39,206	483	19,948	..	..	..	..	6,64,441	70,15,636
	Agra Canal	4,31,554	27,375	345	—91,283	..	..	..	..	3,67,991	1,24,81,861
	Ramganga Canal	..	..	..	..	..	..	..	..	..	33,47,646
	State Tube-Wells	22,42,971	7,30,500	—79,113	—3,55,460	..	..	..	—4,788	25,43,686	5,52,01,781
	Rihand Dam	..	..	..	..	..	..	..	..	..	64,49,415
	Other Projects	..	..	..	..	..	..	..	..	..	5,62,815
	Total Productive	50,05,976	9,11,122	—76,901	—3,82,737	..	..	..	—4,788	55,12,248	17,53,34,408

Unproductive	Sarada Canals	63,95,583	6,17,002	48,948	-2,61,166	..	..	..	-2,136	68,02,484	13,03,80,720
	Faisalabad Ghogra Canal	6,58,740	53,503	5,920	72,793	..	..	..	..	7,88,956	1,29,62,885
	Dun Canals	..	..	..	-40,101	..	..	..	..	-40,101	26,93,316
	Betwa Canal	8,01,112	68,127	6,077	-32,637	..	..	..	..	8,42,679	1,48,54,095
	Dhasan Canal	..	..	..	..	..	..	..	..	..	48,56,414
	Ken Canal	18,20,630	1,15,711	9,398	-37,633	..	..	..	21,077	18,87,029	90,11,117
	Ghagar including Garai Canals	..	..	..	..	..	..	..	..	..	1,43,02,747
	Post-war Schemes	3,32,271	40,277	2,339	3,74,887	3,26,35,521
	Food Scheme	2,73,49,788
	Bundelkhand Canals	1,42,63,436	13,67,569	1,04,688	5,13,330	..	..	..	50,004	1,61,98,919	4,76,98,251
	Tube-Well Schemes	2,46,18,578	20,93,487	2,82,922	42,87,215	..	..	..	3,79,074	3,09,03,128	7,42,12,955
	Small Lakes and Tanks in IV Circle.	1,83,05,075	17,68,235	78,230	12,58,616	..	..	..	6,77,701	2,07,32,455	4,09,97,727
	Canals in Sarda Construction Circle.	56,96,983	5,49,727	43,702	14,01,283	..	..	..	1,815	76,89,880	76,89,880
	Canals in Sarda Estension Circle.	1,51,06,525	14,40,782	2,81,154	-20,19,076	..	..	..	58,470	1,47,50,915	1,47,50,915
	Other Schemes	20,30,483 } (a) 12,19,333 }	3,35,450 } (a) 18,992 }	-13,942 } (a) 30,143 }	1,20,850 } (a) -1,19,162 }	..	..	..	..	24,72,841 } (a) 11,49,306 }	1,41,84,488 } (a) 11,49,306 }
	Total Unproductive	9,00,27,396 } (a) 12,19,333 }	84,49,870 } (a) 18,992 }	8,49,337 } (a) 30,143 }	52,63,474 } (a) -1,19,162 }	..	..	..	11,86,005	10,94,04,072 } (a) 11,49,306 }	44,85,80,819 } (a) 11,49,306 }
	Total Outlay on Construction	9,50,33,372 } (a) 12,19,333 }	93,60,992 } (a) 18,992 }	7,72,436 } (a) 30,143 }	49,30,737 } (a) -1,19,162 }	..	..	..	11,81,217	10,89,16,320 } (a) 11,49,306 }	(b) 62,39,15,227 } (a) 11,49,306 }
	Deduct—Amount met from Special Development Fund.									1,76,89,000	(b) 3,96,89,000	
	Net Outlay on Construction									9,12,27,320 } (a) 11,49,306 }	(b) 58,42,26,227 } (a) 11,49,306 }	
	Deduct—Outlay financed from Ordinary Revenues.									(d) 25,66,751	(b) 3,79,80,166	
Net Outlay outside the Revenue Account.									(d) 8,86,60,569 } (a) 11,49,306 }	(b) 54,62,46,061 } (a) 11,49,306 }		
Carried over									29,55,03,606 } (a) 11,49,306 }	1,31,72,42,136 } (a) 11,49,306 }		

(a) Met from the Contingency Fund of the State.

(b) Capital Outlay transferred *proforma* from "68—Construction of Irrigation etc. Works" to "81-A—Capital Outlay on Electricity Schemes" as per details given below:—

Total Outlay on Construction	Rs. 23,97,05,711
Deduct—Amount met from Special Development Fund	1,10,00,000
Net Outlay on Construction	22,87,05,711
Deduct—Outlay financed from Famine Relief Insurance grant or Famine Relief Fund	24,00,820
Deduct—Outlay financed from Ordinary Revenues	15,45,528
Add—Repayment of Capital Expenditure financed from Ordinary Revenues	8,55,292
Net Outlay outside the Revenue Account	22,87,05,711

(c) Excludes figures for the period 1-4-47 to 14-8-47 which are still awaited from the A.G. Punjab, West Pakistan, Lahore.

(d) These are voted.

Class of works	States and Canals	Expenditure during the year								Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account -	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward								29,55,03,606 (c) 11,49,306	1,31,72,42,136 (c) 11,49,306
A—Irrigation Works—	GOVERNMENT OF WEST BENGAL—									
Unproductive . . .	Damodar Canal . . . . .	..	..	..	..	..	..	..	..	1,28,83,001
	Midnapore Canal . . . . .	..	..	..	..	..	..	..	..	83,06,728
	Bakreswar Irrigation Scheme . . . . .	..	..	..	..	..	..	..	..	7,01,399
	Total A—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	2,18,91,128
B—Navigation, etc., Works—										
Productive	Sonarpur Arapanch Drainage Scheme including Bag Jolla, Ghuni, Jatragachi Drainage Scheme.	24,93,011	2,73,658	44,871	—18,026	..	..	..	27,93,514	(d) 27,93,515
Unproductive	Hijli Tidal Canal . . . . .	..	..	..	..	..	..	..	..	25,50,805
	Calcutta and Eastern Canals . . . . .	..	..	..	..	..	..	..	..	21,81,852
	Other Projects . . . . .	..	..	..	..	..	..	..	..	29,11,748
	Total Unproductive . . . . .	..	..	..	..	..	..	..	..	76,44,405
	Total B—Navigation, etc., works	24,93,011	2,73,658	44,871	—18,026	..	..	..	27,93,514	1,04,37,920
	Total Outlay on Construction	24,93,011	2,73,658	44,871	—18,026	..	..	..	27,93,514	(d) 3,23,29,048
	Deduct—Outlay financed from ordinary Revenues.								..	45,63,040
	Net Outlay outside the Revenue Account.								27,93,514	(d) 2,77,66,008
	Charged . . . . .								..
	Voted								27,93,514	

A.—Irrigation Works—		GOVERNMENT OF HYDERABAD									
Productive	Nizamnagar Project	—992	—198	—85	—11,644	..	..	570	—13,469	3,99,94,775
	Tungabhadra Project (e)	1,79,47,379	22,11,652	9,63,690	9,08,964	..	..	2,97,231	2,17,34,454	16,79,40,441
	Other Projects	9,501	1,02,787	75	..	..	..	..	1,12,363	1,87,98,718
	Total Productive	1,79,55,888	23,14,241	9,63,700	8,97,320	..	..	2,97,801	2,18,33,348	22,67,33,934
Unproductive	Manair Project	45,234	4,218	2,992	—2,521	..	..	..	49,923	1,00,69,296
	Rajollbunda Diversion Scheme	24,92,743	2,05,233	1,03,826	—71,971	..	..	—1,553	27,31,384	2,59,42,585
	Musi Project	8,05,869	75,144	53,311	14,118	..	..	590	9,47,852	9,77,208
	Purna Scheme	2,66,313	24,832	17,617	—31,750	..	..	430	2,76,582	2,76,582
	Other Projects	40,54,198	11,74,425	1,48,818	—25,293	..	..	40,969	(a) 53,11,179	(b) 2,92,94,306
	Total Unproductive	76,64,357	14,83,852	3,26,564	—1,17,417	..	..	40,436	93,16,920	6,65,59,977
Total Outlay on Construction		2,56,20,245	37,98,093	12,90,264	7,79,903	..	..	3,38,237	3,11,50,268	29,32,93,911
Deduct—Amount met out of Revenue or financed from Famine Relief Fund.									..	1,89,55,407	
Net Outlay outside the Revenue Account.									3,11,50,268	27,43,38,504	
Charged Voted									3,11,50,268		
GOVERNMENT OF MADHYA BHARAT											
A.—Irrigation Works—	Total Productive	5,20,306	1,85,757	4,41,613	1,21,647	..	..	3,593	12,65,730	27,16,196
	Unproductive	Total Unproductive	8,24,080	..	..	—1,285	..	..	3,22,795	(d) 9,43,136
Total A—Irrigation Works		8,44,386	1,85,757	4,41,613	1,20,362	..	..	3,593	15,88,525	36,50,332
Total Outlay on Construction		8,44,386	1,85,757	4,41,613	1,20,362	..	..	3,593	15,88,525	(d) 36,59,332
Deduct—Outlay financed from Ordinary Revenues.									..	..
Net Outlay outside the Revenue Account.									15,88,525	(d) 36,59,332	
Charged Voted									15,88,525		
Carried over											
									33,10,35,913 } (c) 11,49,306 }	1,62,30,05,980 } (c) 11,49,306 }	

(a) Includes Rs. 30,65,778 [Rs. 28,91,753 representing Central Pool (Tools and Plant) and Rs. 3,74,025 representing Other Miscellaneous Expenditure] on account of Expenditure on Other than Specific Irrigation Projects classified under the major head '68'.

(b) Includes Rs. 64,97,919 [Rs. 52,05,827 representing Central Pool (Tools and Plant) and Rs. 12,92,092 representing Other Miscellaneous Expenditure] on account of Expenditure on other than Specific Irrigation Projects classified under the major head '68'.

(c) See footnote (a) on page 251.

(d) Includes Rs. 1 due to rounding.

(e) See footnote (a) on page 255.

Class of works	States and Canals	EXPENDITURE DURING THE YEAR								Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works— Unproductive	Brought forward								33,10,36,913 } (g) 11,49,306 }	1,62,30,05,980 } (g) 11,49,306 }
	GOVERNMENT OF MYSORE									
	Chamarajasagar and Water Works	11,46,544	12,276	1,89,500	—2,44,654	..	..	..	11,03,666	1,76,80,469
	Krishnarajasagar Works	11,06,465	6,32,663	1,79,800	..	..	..	10,26,581	8,92,347	4,56,97,237
	Constructing a reservoir across the Tunga at Sakribyle.	31,42,614	1,68,462	1,46,661	—97,959	..	..	22,484	33,37,294	1,55,00,936
	Constructing a Reservoir across the Bhadra near Lakkavali	1,64,05,812	5,72,317	42,80,869	—12,82,783	..	..	28,931	1,99,46,684	3,71,98,246
	Constructing a Reservoir across the Nugu River	50,34,656	1,91,869	—35,408	—4,030	..	..	30,317	51,56,770	1,76,62,937
	Thungabhadra Project (a)	34,93,305	1,04,651	2,10,618	10,173	..	..	..	38,18,747	56,04,256
	Other Projects	45,70,292	35,450	8,29,822	..	..	..	..	54,35,564	3,33,04,051
	Total Unproductive	3,48,99,688	17,17,688	58,01,262	—16,19,253	..	..	11,08,313	3,96,91,072	(e) 17,26,46,132
	Total Outlay on Construction	3,48,99,688	17,17,688	58,01,262	—16,19,253	..	..	11,08,313	3,96,91,072	17,26,46,132
	Deduct—Amount met out of Irrigation Development Fund.								4,00,000	4,00,000
	Net Outlay on Construction								3,92,91,072	17,22,46,132
	Deduct—Outlay financed from Ordinary Revenues.								(b) 5,60,802	1,95,14,179
Net Outlay outside the Revenue Account								3,87,30,270	(e) 15,27,31,953	
Charged Voted								3,87,30,270		
GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION										
Productive	Total Productive	80,53,637	3,27,962	71,356	9,26,224	..	..	1,37,945	92,41,234	2,84,38,008
Total Outlay on Construction	80,53,637	3,27,962	71,356	9,26,224	..	..	1,37,945	92,41,234 } (b) 2,91,997 }	(c) 2,84,38,008 } 7,53,999 }	
Deduct—Outlay financed from Ordinary Revenues.										
Net Outlay outside the Revenue Account								89,49,237	(c) 2,76,84,009	
Charged Voted								89,49,237		

GOVERNMENT OF RAJASTHAN

A.—Irrigation Works—

Productive

Gang Canal	19,442	..	..	—61,958	..	..	32,928	—75,444	3,22,02,346
Other Projects	52,31,144	2,79,649	1,65,622	—22,82,720	..	..	1,12,300	32,81,395	58,84,506
Total Productive	52,50,586	2,79,649	1,65,622	—23,44,678	..	..	1,45,228	32,05,951	3,80,86,912

Unproductive

Jawai Canal	19,29,972	2,47,051	—22,968	—1,77,597	..	..	1,34,689	18,41,769	2,22,69,671
Other Projects	1,41,99,811	9,39,490	64,675	..	..	..	..	1,52,03,976	3,04,63,813
Total Unproductive	1,61,29,783	11,86,541	41,707	—1,77,597	..	..	1,34,689	1,70,45,745	5,27,33,484
Total Outlay on Construction	2,13,80,369	14,66,190	2,07,329	—25,22,275	..	..	2,79,917	2,02,51,696	9,08,20,396

<i>Deduct</i> —Outlay financed from ordinary Revenues.								(b) 6,30,866	45,42,696
<i>Deduct</i> —Outlay financed from Famine Relief Fund.									26,613

NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								1,96,20,841	(d) 8,62,51,687
Charged Voted								1,96,20,841	

GOVERNMENT OF SAURASHTRA

A.—Irrigation Works—
Unproductive

Maohhu Irrigation Scheme	17,73,620	1,06,417	17,736	..	..	..	..	18,97,773	39,50,551
Moj Irrigation Scheme	27,61,815	1,65,709	27,618	..	..	..	..	29,55,142	79,67,549
Other Schemes	91,65,150	5,48,708	91,451	..	..	..	..	98,05,309	4,50,86,362
Total—Unproductive	1,37,00,585	8,20,834	1,36,805	..	..	..	..	1,46,58,224	5,70,04,462

B.—Navigation, etc.,
Works—
Unproductive

Total A—Irrigation Works,	1,37,00,585	8,20,834	1,36,805	..	..	..	..	1,46,58,224	5,70,04,462
Total B—Navigation, etc., Works	281	17	3	..	..	..	..	301	301
Total Outlay on Construction	1,37,00,866	8,20,851	1,36,808	1,46,58,525	5,70,04,763

<i>Deduct</i> —Outlay financed from Ordinary Revenues.									65,17,903
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NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								1,46,58,525	(f) 5,14,86,860
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Charged Voted								1,46,58,525	
Carried over								41,29,94,786 (g) 11,49,306	1,94,11,60,489 (g) 11,49,306

(a) This project is a joint endeavour of Hyderabad, Andhra and Mysore States w.e.f. 1st October, 1953.
 (b) These are voted.
 (c) Includes a sum of Rs. 1,57,02,265 pertaining to the period prior to the year 1951-52 adjusted *proforma*.
 (d) These figures are provisional.
 (e) Includes Re. 1 due to rounding.
 (f) Excludes—
 (i) An amount of Rs. 73 incurred during the years 1948-49 and 1949-50 for which details are not available.
 (ii) An amount of Rs. 2,90,067 being the expenditure on Sinham Dam which has since been reclassified under "18—Other Revenue Expenditure financed from ordinary Revenues."
 (g) See foot-note (a) on page 251.

Class of works	States and Canals	Expenditure during the year							Net Total	Expenditure to end of the year
		Works	Establishment	Tool and Plant	Suspense	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward							41,29,94,786 } (a) 11,49,306 }	1,94,11,60,489 } (a) 11,49,306 }	
A—Irrigation Works—	GOVERNMENT OF TRAVANCORE-COCHIN									
Productive	Peechi Reservoir Scheme	26,11,708	2,64,548	24,925	30,360	..	..	1,03,866	28,27,675	1,70,29,718
	Chalakydy River Diversion Scheme	14,72,900	1,41,021	17,401	10,155	..	..	16,400	16,25,077	92,10,266
	Kodayar Irrigation Scheme . . . . .	..	..	..	..	..	..	..	..	79,91,000
	Other Schemes	83,532	9,936	-9,412	64,854	..	..	8,385	1,40,525	78,52,312
	Total Productive	41,68,140	4,15,505	32,914	1,05,369			1,28,651	45,93,277	4,20,83,296
	Total A—Irrigation Works	41,68,140	4,15,505	32,914	1,05,369	..	..	1,28,651	45,93,277	4,20,83,296
B—Navigation, etc., Works—										
Unproductive	Shunmughom Canal . . . . .	..	..	..	..	..	..	..	..	2,30,000
	Total B—Navigation, etc., Works . . . . .		..	..	..	..	..	..	..	2,30,000
	Total Outlay on Construction	41,68,140	4,15,505	32,914	1,05,369	..	..	1,28,651	45,93,277	4,23,13,296
	Deduct—Outlay financed from Ordinary Revenues . . . . .								..	..
	Net Outlay outside the Revenue Account								45,93,277	4,23,13,296
	Charged . . . . .								..
	Voted								45,93,277	

STATE GOVERNMENTS									
TOTAL OUTLAY ON CONSTRUCTION								43,87,89,956 } (a) 11,49,306 }	2,69,99,54,948 } (a) 11,49,306 }
<i>Deduct—Amount met from the Funds of Composite State of Madras.</i>								..	(b) 56,02,85,674
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.</i>								..	62,64,396
<i>Deduct—Outlay financed from Ordinary Revenues</i>								1,62,01,893	14,99,31,093
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								41,75,88,063 } (a) 11,49,306 }	1,98,34,73,785 } (a) 11,49,306 }
CENTRAL AND STATE GOVERNMENTS									
TOTAL OUTLAY ON CONSTRUCTION								43,65,49,559 } (a) 11,49,306 }	2,71,88,71,417 } (a) 11,49,306 }
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.</i>								..	62,64,396
<i>Deduct—Outlay financed from Ordinary Revenues</i>								1,66,09,479	15,81,58,930
<i>Deduct—Outlay financed from Ordinary Revenues etc. of Composite State of Madras.</i>								..	(c) 3,09,75,181
<i>Deduct—Total Outlay within the Revenue Account.</i>								1,66,09,479	19,53,98,507
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.								41,99,40,080 } (a) 11,49,306 }	(d) 2,52,34,72,910 } (a) 11,49,306 }

(a) Met from Contingency Fund.

(b) Represents Rs. 3,09,75,181 and Rs. 52,93,10,493 being Outlay within the Revenue Account and Outside the Revenue Account respectively incurred by the Composite State of Madras upto 30th September, 1953 and brought over in the books of Governments of Andhra and Madras (Residuary). As it was not possible to allocate them separately between the Governments of Andhra and Madras (Residuary), the total outlay to end of 30th September, in respect of each scheme has been taken into account for working out the gross progressive figures to end of 31st March, 1955 and the aggregate thereof has been exhibited as a single item against the new deduct head.

(c) See foot-note (b) above. Out of the total expenditure of Rs. 56,02,85,674 shown against the head "Deduct—Amount met from the funds of the Composite State of Madras", only Rs. 3,09,75,181 was met from Ordinary Revenue and therefore, the same alone has been shown here in order to work out the total progressive capital expenditure within the Revenue Account of all Governments in India.

(d) Includes Rs. 52,93,10,493 representing the Capital Expenditure outside the Revenue Account incurred by the Composite State of Madras. See foot-notes (b) and (c) above.

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

Year	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	Total
	Rs.	Rs.	Rs.
Prior to 1876-77	8,74,99,425	5,32,89,975	14,07,89,400
1876-77	94,39,425	8,00,505	1,02,39,930
1877-78	80,61,270	7,90,920	88,52,190
1878-79	79,64,235	4,91,550	84,55,785
1879-80	59,81,295	7,00,875	66,82,170
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	37,89,315	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	69,99,875	5,79,510	75,79,385
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	25,86,466	1,02,04,936
1904-05	54,17,580	39,97,275	94,14,855
1905-06	83,42,910	46,93,170	1,30,36,080
1906-07	1,19,64,405	1,11,53,175	2,31,17,580
1907-08	1,26,85,830	67,84,605	1,94,70,435
1908-09	1,47,52,335	71,86,245	2,19,38,580
1909-10	1,57,85,250	66,69,795	2,24,55,045
1910-11	1,80,58,320	57,91,485	2,38,49,805
1911-12	2,30,47,965	59,09,565	2,89,57,530
1912-13	2,11,24,935	70,76,880	2,82,01,815
1913-14	1,92,33,930	68,54,330	2,60,88,260
1914-15	1,68,47,700	65,57,635	2,34,05,335
Carried over	46,45,72,020	16,27,87,876	62,73,59,896

NO. 31—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept—*contd.*

Year	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	Total
	Rs.	Rs.	Rs.
Brought forward	46,45,72,020	16,27,87,876	62,73,59,896
1915-16	1,21,94,295	78,94,050	2,00,88,345
1916-17	76,81,245	50,83,244	1,27,64,489
1917-18	55,94,877	43,69,280	99,64,157
1918-19	35,51,466	47,09,295	82,60,761
1919-20	24,64,507	55,55,758	80,20,265
1920-21	66,83,195	60,25,127	1,27,08,322
1921-22	1,47,37,055	1,38,30,183	2,85,67,238
1922-23	2,66,84,030	75,20,966	3,42,04,996
1923-24	3,51,96,907	59,95,240	4,11,92,147
1924-25	3,93,20,564	20,95,320	4,14,15,884
1925-26	4,98,96,132	3,02,85,716	8,01,81,848
1926-27	4,49,81,802	2,02,17,310	6,51,99,112
1927-28	5,38,33,618	1,45,66,535	6,84,00,153
1928-29	7,11,82,616	64,04,725	7,75,87,341
1929-30	6,57,68,887	—4,80,593	6,52,88,294
1930-31	6,20,30,415	20,45,313	6,40,75,728
1931-32	5,90,10,172	—11,84,383	5,78,25,789
1932-33	3,84,86,285	—9,29,794	3,75,56,491
1933-34	2,58,54,757	4,34,131	2,62,88,888
1934-35	2,20,06,635	4,56,415	2,24,63,050
1935-36	2,20,10,403	2,10,743	2,22,21,146
1936-37	2,22,21,025	21,63,402	2,43,84,427
1937-38	1,78,30,410	4,04,458	1,82,34,868
1938-39	—3,56,65,450	—45,01,515	—4,01,66,965
1939-40	1,36,64,151	15,96,593	1,52,60,744
1940-41	86,40,832	29,66,279	1,16,07,111
1941-42	—92,809	26,14,386	25,21,577
1942-43	—58,10,763	10,92,393	—47,18,370
1943-44	—15,67,976	11,45,614	—4,22,362
1944-45	95,79,141	21,57,778	1,17,36,919
1945-46	3,82,99,358	26,85,094	4,09,84,452
1946-47	5,77,07,450	45,14,744	6,22,22,194
1947-48 (pre-partition)	(a) 39,50,377	(a) 83,535	(a) 40,33,912
1947-48 (post-partition)	3,85,36,207	45,99,644	4,31,35,851
1948-49	7,89,53,218	92,04,960	8,81,58,178
Carried over	1,37,99,87,054	32,86,19,822	1,70,86,06,876

(a) Includes the transactions of Central and Provincial Governments only. The transactions of the Punjab Government could not be included in the accounts as the accounts for the period 1947-48 (Pre-partition) have not been received from the Accountant General, West Punjab, Lahore.

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

Years	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	Total
	Rs.	Rs.	Rs.
Brought forward	1,37,99,87,064	32,86,19,822	1,70,86,06,886
1949-50	14,44,82,115	1,14,21,687	16,59,03,802
1950-51	19,74,93,819	1,19,51,646	20,94,45,465
1951-52	16,89,19,166	67,48,167	17,56,67,333
1952-53	32,30,35,551	88,25,003	33,18,60,554
1953-54	(a) 9,09,42,848	(b) 88,54,634	9,97,97,482
1954-55	41,99,40,080 } (c) 11,49,306 }	1,66,09,479	43,65,49,559 } (e) 11,49,306 }
Add—Outlay to end of 1950-51 relating to Part B States	28,13,14,155	3,65,79,076	31,78,93,231
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 were kept.	..	1,14,53,688	1,14,53,688
Add—Repayment of Capital Expenditure within the Revenue Account in previous years.	(a)	(b)	..
Deduct—Outlay to end of 1936-37 relating to the Government of Burma	3,47,06,602	3,29,96,209	6,77,02,811
Deduct—Outlay to end of 1947-48 (Pre-partition) relating to areas now in Pakistan	62,01,53,365	8,39,45,348	70,40,98,713
Total	(d) 2,35,12,54,821 } (c) 11,49,306 }	(d) 36,76,16,596	2,71,88,71,417 } (e) 11,49,306 }

(a) Previous recorded outlay of Rs. 30,39,46,287 (Rs. 30,30,90,995 against the year 1953-54 and Rs. 8,55,292 against "Add—Repayment of Capital Expenditure within the Revenue Account in previous years) decreased by Rs. 21,30,03,439 due to—

- (i) *Proforma* corrections in the accounts of the Government of U.P. Rs. —22,87,05,711
- (ii) *Proforma* corrections in the accounts of Patiala and East Punjab States Union Re. 1,57,02,265
- (iii) Rounding (Andhra Rs. 2, Assam Re. 1 Madras Re. 1, W. Bengal Re. 1, Mysore Re. 1 and Madhya Bharat Re. 1). Rs. 7

Net — 21,30,03,439

(b) Previous recorded outlay of Rs. 89,08,855 [Rs. 97,64,147 against 1953-54 and Rs. — 8,55,292 against "Add—Repayment of Capital Expenditure within the Revenue Account in previous year]" decreased by Rs. 54,221 due to—

- (i) *Net Proforma* corrections in the accounts of Government of U. P. See footnote (b) on page 251.
- (ii) Rounding (Assam Government) Re. 1
- (iii) Amount dropped relating to M. P. Circle See footnote (e) on page 243 Rs. —54,222

—54,221

(c) See footnote (a) on page 251.

(d) The discrepancy between this figure and that shown in the last column of Account No. 31 is explained in para 4 (1) of the note on page 224.

N o. 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, 1955.

Class of works	States and Canals	Water Rates	Owners' Rates	Water Supply of Towns	Sales of water	Receipts from Work-shops	Plantations	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.
	CENTRAL GOVERNMENT																
A—Irrigation Works—	Saurashtra (Kutch)																
Unproductive	Total Unproductive .	1,34,107	..	..	4,074	..	..	306	..	..	..	145	..	..	..	..	1,38,632
	TOTAL CENTRAL GOVERNMENT.	1,34,107	..	..	4,074	..	..	306	..	..	..	145	..	..	..	..	1,38,632
	STATE GOVERNMENTS																
A—Irrigation Works—	GOVERNMENT OF AJMER																
Unproductive	Total Unproductive .	11,312	..	..	..	..	..	875	..	..	78	159	..	6,251	..	..	18,875
	Total Government of Ajmer.	11,312	..	..	..	..	..	875	..	..	78	159	..	6,251	..	..	18,875
A—Irrigation Works—	GOVERNMENT OF ANDHRA																
Productive	Godavari Delta System .	..	..	2,118	8,188	..	17,894	38,522	120	2,25,258	1,477	183	..	1,29,001	..	796	4,21,983
	Krishna Delta System .	..	..	3,663	12,707	..	2,092	68,521	..	2,37,701	4,683	70	212	32,455	..	6,605	3,55,499
	Other Projects . . .	..	..	..	..	..	538	325	..	6	5	..	..	187	..	..	1,061
	Total Productive .	..	..	5,781	20,893	..	20,524	1,07,368	120	4,62,965	6,165	253	212	1,61,643	..	7,401	7,78,523
Unproductive	Kurnool Cuddapah Canal System.	..	..	..	4,043	..	..	4,490	..	..	317	..	..	167	..	..	9,017
	Pennar River Canals System.	..	..	..	..	..	..	2,214	..	998	466	..	..	785	..	..	4,463
	Other Projects . . .	..	..	..	..	..	..	3,530	..	..	248	..	..	31	..	..	3,809
	Total Unproductive .	..	..	..	4,043	..	..	10,234	..	998	1,031	..	..	983	..	..	17,289
	Total A—Irrigation Works.	..	..	5,781	24,936	..	20,524	1,17,602	120	4,63,963	7,196	253	212	1,62,626	..	7,401	7,95,812
B—Navigation, etc., Works—	Buckingham Canal	..	..	..	..	..	7,644	..	..	34,248	1,493	..	..	2,055	..	138	45,302
Unproductive	Total B—Navigation, etc., Works.	..	..	..	..	..	7,644	..	..	34,248	1,493	..	..	2,055	..	138	45,302
	TOTAL GOVERNMENT OF ANDHRA	..	..	5,781	24,936	..	28,168	1,17,602	120	4,98,211	8,689	253	212	1,64,681	..	7,539	8,41,114

		GOVERNMENT OF BIHAR															
A—Irrigation Works—																	
Productive	Sone Project	28,96,960	..	..	1,71,011	37,077	10,145	13,740	..	30,673	14,907	58	212	2,44,500	..	4,394	34,14,896
	Patna-Bakhtiarpur—Bihar Sharif—Ekangarsarai—Bihra Emergency Irrigation Scheme	1,98,052	..	..	947	..	220	..	..	..	..	1,836	874	4,591	..	3,358	2,03,162
	300 Tube-wells in North Bihar.	10,715	..	..	..	..	..	..	..	..	643	..	1,918	8,944	..	601	21,149
	Other Projects	2,67,095	..	..	4,951	..	..	..	..	..	1,571	72	2,696	1,843	..	384	2,75,834
Total Productive		33,70,822	..	..	1,76,909	37,077	10,365	13,740	..	30,673	17,121	1,904	5,720	2,50,887	..	8,737	39,15,541
Unproductive	Tribeni Canal	6,20,104	..	..	209	..	12,109	4,648	..	..	417	2	..	40,938	..	421	6,78,056
	Dhaka Canal	81,244	..	..	..	..	1,317	4,413	..	..	899	23	2,539	2,395	..	507	92,323
	Sakri Canal	36,673	..	..	..	..	..	..	..	..	..	20	1,687	1,873	..	247	40,000
	Total Unproductive	7,38,021	..	..	209	..	13,426	9,061	..	..	1,316	45	4,226	45,256	..	1,175	8,10,385
TOTAL GOVERNMENT OF BIHAR		41,08,843	..	..	1,77,118	37,077	23,791	22,801	..	30,673	18,437	2,009	9,946	3,05,143	..	9,912	47,25,926
		GOVERNMENT OF BOMBAY															
A—Irrigation Works—																	
Productive	Kakrapur Weir and Canal	..	..	..	..	..	..	..	..	..	56	..	..	32	..	..	88
	Nira left Bank Canal and Shetphal Tank (a)	15,74,644	..	11,388	8,544	..	209	2,144	..	1,945	3,742	..	67	49,831	..	4,329	16,48,185
	Other Projects	2,10,728	..	..	2,30,515	..	..	338	..	..	2,390	..	1,657	16,620	..	3,934	4,67,314
	Total Productive	17,94,372	..	11,388	2,39,059	..	209	2,482	..	1,945	6,188	..	1,724	66,483	..	8,263	21,15,587
Unproductive	Mutha Canal including Matoba Tank	3,10,547	..	1,96,580	83,285	..	1,437	3,096	..	119	349	..	1	2,193	..	218	6,07,289
	Godavari Canal	21,06,347	..	4,811	32,787	..	2,658	2,433	4	..	2,534	..	8	16,797	..	366	21,68,013
	Nira right Bank Canal	26,64,003	..	..	14,906	..	93	5,388	..	242	3,772	..	30	5,631	..	21,043	26,73,022
	Pravara River Works	17,55,484	..	3,114	4,646	..	8,890	2,096	..	..	4,091	..	12	12,567	..	1,112	17,89,728
	Ghatprabha left Bank Canal	5,444	..	..	..	..	..	..	..	..	340	..	2,224	-26,077	..	..	-18,060
	Other Projects	11,72,260	..	..	11,079	..	4,524	11,436	29	..	844	..	..	49,353	..	3,908	12,45,617
	Total Unproductive	80,23,085	..	2,04,505	1,46,703	..	17,542	25,349	33	361	11,930	..	2,275	60,464	..	26,617	81,55,600
TOTAL GOVERNMENT OF BOMBAY		98,17,457	..	2,15,893	3,85,762	..	17,751	27,831	33	2,306	18,118	..	3,999	1,26,947	..	31,910	1,06,81,187

(a) See foot note (a) on page 247.

No. 39—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March, 1955—contd.

Class of work	Canals	Water Rates	Owners' Rates	Water Supply of Towns	Sales of water	Receipts from Workshops	Plantations	Other Canal Produce	Water-Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works— Productive	GOVERNMENT OF MADRAS															
	Cauvery Delta System	..	..	..	2,630	..	14,884	10,521	..	3,169	1,461	..	1,017	17,408	193	50,897
	Periyar System	..	..	..	613	..	15,836	6,326	..	3,305	2,031	..	280	1,136	114	29,913
	Lower Coleroon Aicut System	..	..	..	1,623	..	6,700	1,507	..	..	316	..	2	599	200	10,547
	Cauvery-Mettur Project	..	..	..	1,98,310	..	11,274	767	..	..	23,085	..	100	30,521	383	2,63,674
	Kattalai Scheme	..	..	..	..	..	9,379	860	..	..	278	..	..	170	248	10,439
	Other Projects	..	..	..	15,394	..	15,844	5,453	..	..	923	..	5	5,584	1,695	41,508
Total Productive	..	..	..	2,18,570	..	73,917	25,434	..	6,974	28,694	..	1,404	55,418	2,833	4,06,978	
Unproductive	Taludur Reservoir System	..	..	..	..	..	1,261	88	..	..	680	..	14	296	6	2,333
	Other Projects	..	..	..	45,010	..	13,650	516	..	..	949	..	..	1,498	178	61,445
	Total Unproductive	..	..	..	45,010	..	14,911	604	..	..	1,629	..	14	1,794	184	63,778
Total A—Irrigation Works																
B—Navigation, etc., Works— Unproductive	GOVERNMENT OF MADRAS															
	Buckingham Canal	..	..	..	14,684	..	680	732	..	43,535	72,020	..	..	1,997	10	1,33,044
	Other Projects	..	..	..	..	..	..	..	..	886	..	..	..	..	..	886
Total B—Navigation, etc., Works	..	..	..	14,684	..	680	732	..	44,421	72,020	..	..	1,997	10	1,33,930	
Total GOVERNMENT OF MADRAS																
A—Irrigation, Works— Unproductive	GOVERNMENT OF ORISSA															
	Orissa Canal Projects	7,47,697	..	..	..	35,367	8,658	42,085	..	2,19,050	3,447	..	378	32,671	3,517	10,85,836
	Rushi'ulya System	..	2,34,041	10,253	..	..	..	..	..	..	..	..	..	13,070	515	2,56,849
	Total Unproductive	7,47,697	2,34,041	10,253	..	35,367	8,658	42,085	..	2,19,050	3,447	..	378	45,741	4,032	13,42,685
Total A—Irrigation Works																
TOTAL GOVERNMENT OF ORISSA																
TOTAL GOVERNMENT OF ORISSA																

A. - Irrigation Works—		GOVERNMENT OF PUNJAB.														
Productive	Upper Bari Doab Canal	55,11,150	..	..	17,92,359	..	2,354	43,354	1,20,451	515	39,008	..	6,446	90,841	6,960	75,99,618
	Western Jamna Canal (including Extension Scheme.)	89,00,062	..	24,766	22,246	..	1,11,473	14,181	13,903	3,04,079	41,391	..	14,730	48,988	1,165	94,94,654
	Sirhind Canal	92,05,511	..	..	40,098	..	84,029	4,584	2,14,834	7,726	1,21,261	..	8,181	10,608	29,529	96,67,301
	Sutlej Valley Project	15,33,692	..	..	10,30,750	..	5,593	1,710	..	..	43,952	59	1,607	43,298	4,521	26,56,140
	Other Projects	2,052	..	..	..	18,21,206	..	..	8,820	..	49,815	..	8,062	14,09,505	2,710	32,96,750
	Total Productive	2,51,52,467	..	24,766	28,85,453	18,21,206	2,03,449	63,829	3,58,008	3,12,320	2,95,427	59	39,026	16,03,238	44,785	3,27,14,463
Unproductive	Other Projects	27,381	..	..	110	..	242	..	..	..	36	..	181	38	..	27,988
	Total Unproductive	27,381	..	..	110	..	242	..	..	..	36	..	181	38	..	27,988
	Total A.—Irrigation Works	2,51,79,848	..	24,766	28,85,563	18,21,206	2,03,691	63,829	3,58,008	3,12,320	2,95,463	59	39,207	16,03,276	44,785	3,27,42,451
	TOTAL GOVERNMENT OF PUNJAB.	2,51,79,848	..	24,766	28,85,563	18,21,206	2,03,691	63,829	3,58,008	3,12,320	2,95,463	59	39,207	16,03,276	44,785	(a) 3,27,42,451

(a) Includes Rs. 35,159 relating to Bhakra Canal Project erroneously adjusted under the head "XVII—Irrigation etc. Works for which Capital Accounts are kept" instead of the head "XLA."

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, 1955.—*contd.*

Class of works	States and Canals	Water Rates	Owners' Rates	Water Supply of Towns	Sales of water	Plantations	Other Canal Produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Interest on Depreciation Fund	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works— Productive	GOVERNMENT OF UTTAR PRADESH															
	Upper Ganga Canal	1,74,61,437	18,528	..	3,638	65,939	35,959	1,18,355	130	1,142	7,162	552	1,99,365	..	11,364	1,79,15,843
	Lower Ganga Canal	1,45,67,741	27,324	75,418	1,16,144	58,060	35,539	30,739	5,045	22,148	1,815	6,343	1,83,128	..	6,532	1,51,22,912
	Eastern Yamuna Canal	59,43,439	5,875	..	4,803	27,542	9,208	42,539	..	4,631	2,809	1,319	1,03,711	..	10	61,45,866
	Agra Canal	62,71,012	2,437	..	24,293	26,770	7,960	2,058	..	5,076	2,333	193	1,78,109	..	130	65,23,111
	Ramganga Canal	5,91,350	..	..	..	458	1,071	..	..	41	..	54	10,351	..	110	6,03,185
	State Tube Wells	1,19,55,333	..	..	18,085	31	40	..	..	26,281	10,305	1,906	2,23,922 (a) 133 }	1,68,900	2,691	1,24,02,248
	Other Projects	1,60,477	836	..	5,767	80	1,422	..	..	676	60	59	2,654	..	74	1,71,957
	Total Productive	5,69,73,789	55,000	75,418	1,72,730	1,78,893	91,199	1,93,691	5,175	74,995	24,484	10,426	9,01,373	1,68,900	20,941	5,88,85,122
	Unproductive	Sarda Canals	1,49,58,590	4,321	..	10,815	13,283	1,09,985	42,795	16,996	1,642	2,96,324	..	2,27,535	1,52,27,221
Faizabad Ghogra Canal		4,45,345	..	..	..	..	997	..	..	3,017	115	..	473	..	..	4,50,947
Dun Canals		3,34,458	1,521	..	56,741	..	847	36,302	..	3,221	..	2,500	82,208	..	..	5,17,888
Betwa Canal		24,10,515	..	..	689	10,395	12,902	..	..	6,424	5,359	89	81,765	..	..	25,28,138
Dhasan Canal		6,29,324	..	..	..	..	..	..	..	..	..	..	19,332	..	..	6,48,656
Kon Canal		15,16,574	..	..	4,668	15	3,682	..	..	3,643	15,621	2,218	86,065	..	..	16,32,486
Ghagar including Garai Canals		5,12,893	..	..	2,721	4,721	..	..	..	1,810	427	..	1,7,386	..	..	6,97,958
Bundel-Khand Canals		4,447	..	..	..	..	..	..	..	..	..	..	..	..	..	4,447
Tube-Well Schemes		33,202	..	..	..	..	..	..	..	..	..	..	1,986	..	..	35,188
Other Schemes		10,68,301	3,658	..	249	9,352	11,138	304	..	7,233	531	13	2,17,151	..	..	13,17,980
Total Unproductive	2,19,14,649	9,509	..	75,883	37,771	1,39,551	36,806	..	68,193	39,049	6,462	9,60,780	..	2,27,535	2,30,80,909	
TOTAL GOVERNMENT OF UTTAR PRADESH.		7,89,98,438	64,500	75,418	2,48,613	2,16,664	2,30,750	2,30,297	5,175	1,43,188	63,533	16,888	18,62,153	1,68,900	2,48,476	8,19,46,031

A.—Irrigation Works—	GOVERNMENT OF WEST BENGAL																
	Unproductive	Damodar Canal . . .	9,68,211	..	..	924	..	..	..	4,264	..	13	7,295	..	29	9,80,678
		Midnapore Canal . . .	1,22,664	5,351	..	685	..	4,315	3,141	..	131	35,461	1,71,751
		Bakreswar Irrigation Scheme.	19,236	133	148	19,517
	Total A—IRRIGATION Works	11,10,111	..	..	6,275	..	685	..	4,315	7,538	..	144	42,907	..	29	11,71,946
B.—Navigation, etc., Works—	Productive	Sonarpur Aranyak—Drainage Scheme:	..	..	..	..	5,119	..	..	814	..	19	635	..	..	6,687
	Unproductive	Hijli Tidal Canal . . .	..	..	..	..	70	..	46,202	6	..	102	2,102	..	..	48,482
		Calcutta and Eastern Canals.	..	..	..	..	4,551	..	2,65,539	2,063	..	..	87,414	..	32	3,59,535
		Other Projects . . .	..	..	..	..	..	..	46,269	..	..	..	10	..	..	46,279
		Total Unproductive . . .	..	..	..	..	4,621	..	3,58,010	2,069	..	102	89,526	..	32	4,54,291
		Total B—Navigation, etc., Works.	5,119	4,621	..	3,58,010	2,883	..	121	90,161	..	32	4,60,883
		TOTAL GOVERNMENT OF WEST BENGAL	11,10,111	6,275	5,119	5,306	..	3,62,325	10,421	..	265	1,33,068	..	61	16,32,829
A.—Irrigation Works—	GOVERNMENT OF HYDERABAD																
	Productive	Nizamsagar Project . . .	39	..	197	..	1,506	2,645	..	..	1,476	..	8,444	..	..	14,307
		Thungabhadra Project . . .	..	..	..	..	..	..	..	..	..	..	15	..	..	15
		Other Projects . . .	..	..	..	1,59,395	..	..	..	..	98	..	34	..	..	1,59,527
		Total Productive . . .	39	..	197	1,59,395	1,506	2,645	..	..	1,574	..	8,493	..	..	1,73,849
	TOTAL GOVERNMENT OF HYDERABAD.	39	..	197	1,59,395	1,506	2,645	..	..	1,574	..	8,493	..	..	1,73,849	

(a) Represents sales of electricity.

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 1955—*contd.*

Schemes and Canals		Water Rates	Owners' Rates	Water-Supply of Towns	Sales of water	Plantations	Other Canal Produce	Water-Power	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Deduct--Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A Irrigation Works—	GOVERNMENT OF MYSORE													
Unproductive	Channarayanasagar and Water Works.	..	..	..	26,38,986	..	..	..	1,483	136	1,111	29,035	..	26,70,751
	Krishnarajasagar Works	8,81,159	..	..	1,236	..	..	..	9,383	..	..	4,51,831	32,845	13,10,824
	Other Projects	..	..	2,266	2,86,350	..	..	..	267	..	..	3,460	..	2,92,343
	TOTAL GOVERNMENT OF MYSORE.	8,81,159	..	2,266	29,26,632	..	..	..	11,133	136	1,111	4,84,326	32,845	42,73,918
A— Irrigation Works—	GOVERNMENT OF PUNJAB STATES UNION													
Productive	Total Productive	61,22,095	..	142	10,806	32,918	4,165	1,35,539	20,412	6,417	524	9,255	3,060	63,69,243
	TOTAL GOVERNMENT OF P.E.P.S.U.	61,22,095	..	142	10,806	32,918	4,165	1,35,539	20,412	6,417	524	39,255	3,060	63,69,243
A— Irrigation Works—	GOVERNMENT OF RAJASTHAN													
Productive	Gang Canal	43,64,034	3,914	21,180	1,370	..	7,940	..	2,884	5,628	5,739	38,945	649	44,50,995
	Other Projects	9,021	..	..	..	..	..	..	..	..	..	..	..	9,021
	Total Productive	43,73,055	3,914	21,180	1,370	..	7,940	..	2,884	5,628	5,739	38,945	649	44,60,006
Unproductive	Jawai Canal	52,503	..	..	..	..	..	..	..	..	..	11	990	51,527
	Other Projects	5,178	..	..	297	..	3,270	..	..	..	20	265	..	9,030
	Total Unproductive	57,684	..	..	297	..	3,270	..	..	..	20	276	990	60,557
	TOTAL GOVERNMENT OF RAJASTHAN.	44,30,739	3,914	21,180	1,667	..	11,210	..	2,884	5,628	5,759	39,221	1,639	45,20,563
A— Irrigation Works—	GOVERNMENT OF SAURASHTRA													
Unproductive	Other Projects	61,893	..	..	1,077	..	..	..	..	..	..	..	..	62,970
	TOTAL GOVERNMENT OF SAURASHTRA.	61,893	..	..	1,077	..	..	..	..	..	..	..	..	62,970
A Irrigation Works—	GOVERNMENT OF TRAVANCORE-COCHIN													
Productive	Kodayar Irrigation Scheme.	..	..	..	..	..	21	..	..	..	174	2,03,816	..	2,04,011
	Total A—Irrigation Works	..	..	..	..	..	21	..	..	..	174	2,03,816	..	2,04,011
	TOTAL GOVERNMENT OF TRAVANCORE-COCHIN.	..	..	..	..	..	21	..	..	..	174	2,03,816	..	2,04,011

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, 1955.

Class of works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Total
		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT						
SAURASHTRA (KUTCH)						
A. Irrigation Works -						
Unproductive	Total Unproductive	1,11,713	92,909	10,236	2,046	2,16,898
	Total A—Irrigation Works	1,11,713	92,909	10,236	2,046	2,16,898
	Total Central Government	1,11,713	92,909	10,236	2,046	2,16,898
	Charged					
	Voted					2,16,898
STATE GOVERNMENTS						
GOVERNMENT OF AJMER						
A.—Irrigation Works -						
Unproductive	Total Unproductive	2,85,582	1,35,469	55,757	2,059	4,78,867
	Total A—Irrigation Works	2,85,582	1,35,469	55,757	2,059	4,78,867
	Total Government of Ajmer	2,85,582	1,35,469	55,757	2,059	4,78,867
	Charged					
	Voted					4,78,867
GOVERNMENT OF ANDHRA						
A.—Irrigation Works -						
Productive	Godavari Delta System	48,765	36,24,368	5,60,617	31,586	42,65,276
	Krishna Delta System	44,619	18,47,747	3,35,575	4,486	22,32,427
	Other Projects		96,011	12,513	816	1,09,240
	Total Productive	93,384	55,68,066	8,48,705	36,888	65,47,043
Unproductive	Kurnool-Cuddapah Canal System	11,701	3,18,119	25,578	1,979	3,57,377
	Pennar River Canals System	2,108	6,90,024	88,651	2,409	7,82,592
	Other Projects	1,523	4,93,512	56,918	3,644	5,55,997
	Total Unproductive	15,332	15,01,655	1,70,547	8,032	16,95,566
	Total A—Irrigation Works	1,08,716	70,69,721	10,19,252	44,920	82,42,009
B.—Navigation, etc., Works—						
Unproductive	Buckingham Canal	5,127	2,49,851	28,108	845	2,83,931
	Total B.—Navigation, etc., Works	5,127	2,49,851	28,108	845	2,83,931
	Total Government of Andhra	1,13,843	73,19,572	10,47,360	45,765	85,26,540
	Charged					
	Voted					85,26,540

C. and CC.—Irrigation, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

		GOVERNMENT OF BOMBAY						
A—Irrigation Works—								
Productive	Kakrapur Weir and Canal . . . . .	..	17,618	..	..	..	17,618
	Nira left Bank Canal and Shetphal Tank (a) .	20,269	98,312	50,010	2,302	12	1,71,995	
	Other Projects	1,46,049	55,523	96,054	3,464	34	3,00,124	
	Total Productive	1,66,318	1,72,453	1,45,064	5,856	46	4,89,737	
Unproductive	Mutha Canal including Matoba Tank	132	78,523	1,51,672	1,533	16	2,31,875	
	Godavari Canal	9,003	1,36,185	2,85,413	2,505	25	4,33,131	
	Nira right Bank Canal	35,940	2,16,193	5,35,595	4,953	49	7,92,730	
	Pravara River Works	25,003	1,06,632	3,21,371	2,680	26	4,55,692	
	Ghataprabha left Bank Canal . . . . .	..	4,682	17,866	..	..	22,548
	Other Projects	1,00,803	6,05,280	7,05,272	13,706	90	14,25,151	
	Total Unproductive	1,70,881	11,47,495	20,17,189	25,357	205	33,61,127	
	Total A—IRRIGATION WORKS	3,37,199	13,19,948	21,62,253	31,213	251	38,50,864	
	Deduct—Amount financed from Sugar-Cane Cess Fund.	..	..	..	..	..	2,15,661
	TOTAL GOVERNMENT OF BOMBAY	3,37,199	13,19,948	21,62,253	31,213	251	36,35,203	
	Charged . . . . .						..
	Voted						36,35,203	

(a) See footnote (a) on page 247.

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, 1955—contd.

Class of works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Total
		Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS						
A—Irrigation Works—						
Productive	Cauvery Delta System	13,865	10,28,008	1,80,174	5,687	12,27,734
	Periyar System	—1,188	2,57,072	70,182	3,424	3,29,510
	Lower Coleroon Anicut System	—2,095	3,11,824	54,771	1,891	3,86,191
	Cauvery—Mettur Project	22,199	6,66,420	1,26,380	4,346	8,19,345
	Kattalai Scheme	4,955	77,084	17,370	448	99,857
	Other Projects	—6,875	4,56,865	99,188	3,765	5,52,943
	Total Productive	30,881	27,97,273	5,48,065	19,361	33,95,580
Unproductive	Taludur Reservoir System	311	49,871	8,761	274	59,217
	Lower Bhawani Project . . . . .	..	2,18,486	..	..	2,18,486
	Other Projects	7,315	2,78,489	48,670	1,763	3,36,237
	Total Unproductive	7,626	5,46,846	57,431	2,037	6,13,940
	Total A—Irrigation Works	38,507	33,44,119	6,05,496	21,398	40,09,520
B—Navigation, etc., Works—						
Unproductive	Buckingham Canal	8,192	2,99,882	43,545	1,666	3,53,285
	Other Projects . . . . .	..	13,336	1,851	73	15,260
	Total B—Navigation, etc., Works	8,192	3,13,218	45,396	1,739	3,68,545
	TOTAL GOVERNMENT OF MADRAS	46,699	36,57,337	6,50,892	23,137	43,78,065
	Charged					
	Voted					43,78,065

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, 1955—contd.

Class of works	States and Canals	Extensions and improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Provision for Depreciation	Renewals and Replacements	Deduct—Amount met from Depreciation Reserve Fund	Charges in England	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ORISSA											
A—Irrigation Works—											
Unproductive	Orissa Canal Project	5,43,610	12,28,887	5,29,517	58,427	—8,429	..	..	..	223	23,52,235
	Rushi Kulya System	—187	2,33,278	33,629	6,874	..	..	..	..	26	2,73,620
	Total Unproductive	5,43,423	14,62,165	5,63,146	65,301	—8,429	..	..	..	249	26,25,855
	Total A—Irrigation Works	5,43,423	14,62,165	5,63,146	65,301	—8,429	..	..	..	249	26,25,855
	TOTAL GOVERNMENT OF ORISSA	5,43,423	14,62,165	5,63,146	65,301	—8,429	..	..	..	249	26,25,855
	Charged . . . . .										..
	Voted										26,25,855
GOVERNMENT OF PUNJAB											
A—Irrigation Works—											
Productive	Upper Bari Doab Canal	32,835	19,96,788	9,98,970	8,686	..	..	..	..	..	30,37,279
	Western Jumna Canal (including Extension Scheme).	85,439	21,28,056	20,41,560	14,073	..	..	..	..	..	42,69,128
	Sirhind Canal	79,893	14,03,858	14,54,943	5,814	..	..	..	..	..	29,44,508
	Eastern Canal	30,209	6,53,546	4,66,073	519	..	..	..	..	..	11,50,347
	Other Projects	3,002	2,36,353	6,70,355	2,36,232	..	7,13,038	16,014	16,014	..	18,58,980
	Total Productive	2,31,378	64,18,601	56,31,901	2,65,324	..	7,13,038	16,014	16,014	..	1,32,60,242
Unproductive	Total Unproductive	799	6,22,036	9,982	9,060	..	..	..	..	..	6,41,868
	Total A—Irrigation Works	2,32,168	70,40,637	56,41,883	2,74,384	..	7,13,038	16,014	16,014	..	1,39,02,110
	TOTAL GOVERNMENT OF PUNJAB	2,32,168	70,40,637	56,41,883	2,74,384	..	7,13,038	16,014	16,014	..	1,39,02,110
	Charged . . . . .										..
	Voted										1,39,02,110

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, 1955—contd.

Class of works	State and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Provision for Depreciation	Renewals and Replacements	Deduct—Amount met from Depreciation Reserve Fund	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—	GOVERNMENT OF UTTAR PRADESH								
Productive	Upper Ganga Canal	39,962	30,40,836	21,76,643	14,372	..	..	..	52,71,813
	Lower Ganga Canal	14,812	19,28,871	13,41,056	9,202	..	..	..	32,93,941
	Eastern Yamuna Canal	6,04,513	8,86,225	10,29,250	6,855	..	..	..	25,26,843
	Agra Canal	25,087	10,32,913	7,24,003	4,792	..	..	..	17,86,795
	Ramganga Canal	3,331	6,31,512	4,44,971	2,713	..	..	..	10,82,527
	State Tube-Wells	21,863	47,98,624	34,00,567	22,447	13,91,100	17,47,110	17,47,110	96,34,601
	Other Projects	78	2,42,994	1,71,315	1,044	..	..	..	4,15,431
	Total Productive	7,09,646	1,25,61,975	92,87,805	61,425	13,91,100	17,47,110	17,47,110	2,40,11,951
Unproductive	Sarda Canal	77,155	28,51,786	19,40,464	16,403	..	..	..	48,85,808
	Faizabad Ghogra Canal . . . . .	..	2,51,927	1,53,461	1,069	..	..	..	4,06,457
	Dun Canals	2,360	2,45,412	1,57,843	1,124	..	..	..	4,06,739
	Betwa Canal	13,340	4,94,205	3,37,604	2,774	..	..	..	8,47,923
	Dhasan Canal . . . . .	..	1,67,658	1,11,867	766	..	..	..	2,80,291
	Ken Canal	61,254	3,07,201	2,37,347	1,135	..	..	..	6,06,937
	Ghagar including Garai Canals	33,540	1,14,904	99,052	678	..	..	..	2,48,174
	Bundelkhand Canals . . . . .	..	57,984	40,670	918	..	..	..	99,572
	Tube-Well Schemes	22,363	19,27,296	12,78,693	23,179	..	..	..	32,51,531
	Small Lakes and Tanks in IV circle. . . . .	..	60,306	39,916	277	..	..	..	1,00,499
	Canals in Sarda Construction circle. . . . .	..	1,65,984	1,10,846	759	..	..	..	2,77,589
	Canals in Sarda Extension circle. . . . .	..	5,44,704	3,90,292	5,104	..	..	..	9,40,100
	Other Schemes	6,077	6,84,221	4,47,780	4,257	854	854	854	11,43,189
	Total Unproductive	2,16,089	78,73,588	53,45,835	58,443	854	854	854	1,34,94,809
	Total A—Irrigation Works	9,25,735	2,04,35,563	1,46,33,640	1,19,868	13,91,954	17,47,964	17,47,964	3,75,06,760

	Total Government of Uttar Pradesh	9,25,735	2,04,35,563	1,46,33,640	1,10,868	13,91,954	17,47,964	17,47,964	3,75,06,760
	Charged Voted								3,75,06,760
	GOVERNMENT OF WEST BENGAL								
A—Irrigation Works—	Damodar Canal	11,375	3,65,208	3,20,557	14,548	..	..	..	7,11,888
Unproductive .	Midnapore Canal	2,249	7,77,794	2,81,445	26,560	..	..	..	10,88,048
	Bakreswar Irrigation Scheme	..	24,646	11,999	105	..	..	..	36,750
	Total Unproductive	13,624	11,67,648	6,14,001	41,213	..	..	..	18,36,486
	Total A—Irrigation Works	13,624	11,67,648	6,14,001	41,213	..	..	..	18,36,486
B—Navigation, etc.,	Sonarpur Arapanch—	..	1,28,627	14,118	2,315	..	..	..	1,45,060
Works—	Drainage Scheme	..	1,28,627	14,118	2,315	..	..	..	1,45,060
Productive .	Total Productive	..	1,28,627	14,118	2,315	..	..	..	1,45,060
Unproductive .	Hijli Tidal Canal	1,907	52,644	28,321	1,925	..	..	..	84,797
	Calcutta and Eastern Canals	25,031	7,51,678	2,69,285	53,388	..	..	..	10,99,382
	Other Projects	2,681	48,118	14,900	3,448	..	..	..	69,147
	Total Unproductive	29,619	8,52,440	3,12,506	58,761	..	..	..	12,53,326
	Total B—Navigation, etc.,	29,619	9,81,067	3,26,624	61,076	..	..	..	13,98,386
	Works.								
	Total Government of West Bengal.	43,243	21,48,715	9,40,625	1,02,289	..	..	..	32,34,872
	Charged Voted								592
									32,34,280
A—Irrigation Works—	GOVERNMENT OF HYDERABAD								
Productive .	Nizamsagar Project	..	6,26,637	1,83,422	41,061	..	..	..	8,51,120
	Thungabhadra Project	..	..	437	..	..	..	..	437
	Other Projects	..	2,16,672	63,899	596	..	..	..	2,81,167
	Total Productive	..	8,43,309	2,47,758	41,657	..	..	..	11,32,724
Unproductive .	Maniar Project	..	32,807	7,082	2,170	..	..	..	42,059
	Other Projects	..	13,191	1,681	132	..	..	..	15,004
	Total Unproductive	..	45,998	8,763	2,302	..	..	..	57,063
	Total Government of Hyderabad	..	8,89,307	2,56,521	43,959	..	..	..	11,89,787
	Charged Voted								11,89,787

C. and CC.—Irrigation, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1964-65

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, 1955—concl'd.

Class of works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works— Unproductive	GOVERNMENT OF MYSORE						
	Chamarajasagar and Water Works . . . . .	..	19,05,945	3,45,365	10,573	..	22,61,883
	Krishnarajsagar Works . . . . .	..	9,61,748	1,74,338	5,334	..	11,41,420
	Other Projects	705	4,87,479	88,496	2,707	..	5,79,387
	Total A—Irrigation Works	705	33,55,172	6,08,199	18,614	..	39,82,690
	TOTAL GOVERNMENT OF MYSORE	705	33,55,172	6,08,199	18,614	..	39,82,690
	Charged . . . . .						..
	Voted						39,82,690
A—Irrigation Works— Productive	GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION						
	Total Productive	87,043	13,56,682	13,76,517	8,273	93,923	29,22,438
	TOTAL GOVERNMENT OF PATIALA AND EAST PUNJAB STATES UNION	87,043	13,56,682	13,76,517	8,273	93,923	29,22,438
	Charged . . . . .						..
	Voted						29,22,438
A—Irrigation Works— Productive	GOVERNMENT OF RAJASTHAN						
	Gang Canal	61,540	8,89,056	97,339	3,954	..	10,51,889
	Other Projects . . . . .	..	32,522	2,155	145	..	34,822
	Total Productive	61,540	9,21,578	99,494	4,099	..	10,86,711

Unproductive	Jawal Canal . . . . .	..	25,077	9,610	113	..	34,800
	Other Projects . . . . .	..	22,823	1,360	93	..	24,276
	Total Unproductive . . . . .	..	47,900	10,970	206	..	59,076
TOTAL GOVERNMENT OF RAJASTHAN		61,540	9,69,478	1,10,464	4,305	..	11,45,787
Charged . . . . .							..
Voted							11,45,787
A—Irrigation Works— Unproductive	GOVERNMENT OF SAURASHTRA						
	Total Unproductive . . . . .	..	71,498	4,290	715	..	76,503
	Total A—Irrigation Works . . . . .	..	71,498	4,290	715	..	76,503
TOTAL GOVERNMENT OF SAURASHTRA . . . . .		..	71,498	4,290	715	..	76,503
Charged . . . . .							..
Voted							76,503
GOVERNMENT OF TRAVANCORE-COCHIN							
A—Irrigation Works— Productive	Kodayar Irrigation Scheme	81,142	1,55,066	12,067	19,479	..	2,67,754
	Total Productive	81,142	1,55,066	12,067	19,479	..	2,67,754
	Total A—Irrigation Works	81,142	1,55,066	12,067	19,479	..	2,67,754
TOTAL GOVERNMENT OF TRAVANCORE-COCHIN		81,142	1,55,066	12,067	19,479	..	2,67,754
Charged . . . . .							..
Voted							2,67,754

C. and C.C.—Irrigation, etc.

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, 1955.

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	Water Rates	Water supply of towns	Sales of water	Plantation	Other Canal Produce	Water power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Portion of Land Revenue due to Works	Owners' Rates	Receipts in England	Loss or gain by exchange	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT																	
ASSAM																	
A—Irrigation Works . . . . .	..	11,591	..	..	..	..	..	..	3,487	50	793	..	..	..	..	..	15,921
SAURASHTRA																	
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	8,541	5,502	..	..	..	..	..	14,043
Total . . . . .	..	11,591	..	..	..	..	..	..	3,487	8,591	6,295	..	..	..	..	..	29,964
STATE GOVERNMENTS																	
GOVERNMENT OF BHOPAL																	
A—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	..	26,952	..	..	..	..	..	26,952
GOVERNMENT OF COORG																	
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	177	5,106	..	..	..	..	..	5,283
GOVERNMENT OF VINDHYA PRADESH																	
A.—Irrigation Works	33,843	..	..	..	..	..	..	..	453	3,508	4,435	..	..	..	..	122	42,117
GOVERNMENT OF ANDHRA																	
A.—Irrigation Works	193	..	13,225	416	2,306	..	..	864	55	18,583	23,778	..	..	..	..	2,713	56,707
H.—Navigation, etc., Works . . . . .	..	..	1,241	9,658	..	..	11,120	8	..	..	3,367	..	..	..	..	..	25,394
Total	193	..	14,466	10,074	2,306	..	11,120	872	55	18,583	27,145	..	..	..	..	2,713	82,101

C. and CC.—Irrigation, etc.

COMBINED FINANCE AND REVENUE ACCOUNTS ETC., FOR THE YEAR 1954-55

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, 1955—concl'd.

	Water Rates	Water supply of towns	Sales of Water	Plantation	Other Canal Produce	Water power	Naviga- toin	Rents	Fines	Recover- ies of Expendi- ture	Miscella- neous	Portion of Land Re- venue due to Works	Owner's Rates	Receipts in England	Loss or gain by Exchange	Deduct— Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ASSAM																	
B—Navigation, etc. Works	..	..	..	..	..	..	..	2,482	..	938	(c) 10,043	..	..	..	..	650	12,813
GOVERNMENT OF BIHAR																	
A—Irrigation Works	48,346	..	..	37	..	..	..	199	..	4,69,310	1,82,671	..	..	..	..	1,585	6,98,978
B—Navigation, etc., Works	..	..	..	276	..	..	..	2	..	39,506	93,850	..	..	..	..	49	1,33,584
Total	48,346	..	..	313	..	..	..	201	..	5,08,815	2,76,521	..	..	..	..	1,634	8,32,562
GOVERNMENT OF BOMBAY																	
A—Irrigation Works	8,33,591	360	3,300	7	2,283	..	..	867	..	189	3,23,304	8,71,312	..	..	..	19,105	20,16,108
B—Navigation, etc., Works	..	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Total	8,33,591	360	3,304	7	2,283	..	..	867	..	189	3,23,304	8,71,312	..	..	..	19,105	20,16,112
GOVERNMENT OF MADHYA PRADESH																	
A—Irrigation Works	19,93,732	..	2,39,397	..	40,704	..	..	18,883	6,772	110	2,40,737	..	..	..	..	9,838	25,30,497
GOVERNMENT OF MADRAS																	
A—Irrigation Works	6,121	409	27,910	10,109	2,380	..	..	5,810	159	36,088	14,072	96,76,670	..	..	..	1,415	97,78,313
B—Navigation, etc. Works	..	..	33,093	28,807	5,709	..	48,984	422	..	467	4,212	..	..	..	..	237	1,21,517
Total	6,121	409	61,003	38,976	8,089	..	48,984	6,232	159	36,555	18,284	96,76,670	..	..	..	1,652	98,99,830
GOVERNMENT OF ORISSA																	
A—Irrigation Works	..	..	..	..	..	..	..	89	..	917	12,551	..	1,30,018	..	..	..	1,43,575
B—Navigation, etc., Works	..	..	..	..	..	..	3,521	1,499	..	..	4,475	..	..	..	..	..	9,495
Total	..	..	..	..	..	..	3,521	1,588	..	917	17,026	..	1,30,018	..	..	..	1,53,070
GOVERNMENT OF PUNJAB																	
A—Irrigation Works	..	..	..	11	220	..	..	520	..	..	40,360	..	..	1,073	2	20	42,166
B—Navigation, etc.; Works	1,01,193	..	123	..	20	..	..	2,063	..	90	11,87,243	..	..	..	..	..	12,90,732
Total	1,01,193	..	123	11	240	..	..	2,583	..	90	12,27,603	..	..	1,073	2	20	13,32,898

DETAILS	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—													
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—													
Works . . . . .	..	..	9,142	10,719	..	4,59,178	85,206	..	28,12,915	20,64,412	17,689	11,763	54,71,024
Extensions and Improvements . . . . .	..	..	67,455	..	..	..	10,176	..	5,752	3,13,190	317	70,555	4,67,445
Maintenance and Repairs . . . . .	..	..	1,03,105	4,591	..	..	54,01,601	..	49,821	12,47,330	12,30,846	74,14,824	1,54,54,118
Establishment . . . . .	..	..	..	1,542	..	..	6,21,278	..	1,87,432	18,25,244	7,05,199	8,81,584	42,22,279
Tools and Plant . . . . .	..	..	8,404	..	..	—8,090	14,092	..	11,539	69,356	25,632	33,502	1,54,435
Suspense . . . . .	..	..	..	..	..	1,33,993	..	..	—1,29,098	..	..	..	4,895
Development Schemes . . . . .	..	..	9,196	..	..	..	..	..	..	..	4,96,334	..	5,05,530
Projects under the Private Irrigation Works Act. . . . .	..	..	..	..	..	..	..	..	84,60,261	..	..	..	84,60,261
Charges in England . . . . .	..	..	..	..	..	..	..	..	..	346	..	..	346
<i>Deduct—Expenditure met from Sugar-cane Cess Fund.</i>	..	..	..	..	..	..	..	..	..	5,03,166	..	..	5,03,166
Total . . . . .	..	..	1,99,302	16,852	..	5,85,081	61,32,353	..	1,13,98,622	50,16,712	24,76,017	84,12,228	3,42,37,167
Miscellaneous Expenditure—													
Establishment	30,277	142	..	1,48,318	..	2,18,024	3,29,449	..	..	99,955	14,944	2,88,155	11,29,264
Tools and Plant	27,864	9	..	..	..	..	49,301	..	..	12,079	1,877	6,002	97,132
Grants-in-aid	22,000	..	..	..	..	..	16,250	..	..	13,676	5,000	11,158	68,084
Suspense	—21,822	..	..	..	..	..	23,631	..	..	..	..	—1,202	607
Other charges . . . . .	..	962	..	..	..	..	2,89,370	..	7,51,439	6,26,826	5,54,178	3,66,936	25,89,711

										60		256	316
Charges in England	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	58,319	1,113	..	1,48,318	..	2,18,024	7,08,001	..	7,51,439	7,52,596	5,75,999	6,71,305	38,85,114
TOTAL A—IRRIGATION WORKS	58,319	1,113	1,99,302	1,65,170	..	8,03,105	68,40,354	..	1,21,50,061	57,69,308	30,52,016	90,83,533	3,81,22,281
B—Navigation, Embankment and Drainage Works—													
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—													
Works	..	..	..	..	..	..	..	7,03,372	..	1,76,375	..	..	8,79,747
Extensions and Improvements	..	..	..	..	..	..	82	..	20,188	2,179	..	67,882	90,331
Maintenance and Repairs	95,887	..	..	..	5,371	..	13,24,474	9,07,801	2,83,732	93,099	..	3,00,840	30,11,204
Establishment	..	..	..	..	6,881	..	1,29,928	1,58,879	83,286	45,102	..	51,950	4,76,026
Tools and Plant	..	..	..	..	615	..	10,243	32,593	1,062	5,450	..	2,335	52,298
Suspense	..	..	..	..	..	..	..	-1,75,471	..	..	..	..	-1,75,471
Development Schemes	..	..	..	..	..	..	..	19,100	..	..	..	..	19,100
Charges in England	..	..	..	..	..	..	..	..	..	27	..	..	27
Total	95,887	..	..	..	12,867	..	14,64,727	16,46,274	3,88,268	3,22,232	..	4,23,007	43,53,262
Miscellaneous Expenditure—													
Establishment	..	..	..	..	107	..	295	..	11,659	1,695	..	..	13,656
Tools and Plant	..	..	..	..	7	..	26	..	..	193	..	..	226
Other charges	1,45,758	..	..	..	18,642	..	3,148	..	..	9,614	..	..	1,77,162
Grants-in-aid	..	..	..	..	..	..	..	7,500	5,000	..	..	..	12,500
Charges in England	..	..	..	..	..	..	..	..	..	1	..	..	1
Total	1,45,758	..	..	..	18,756	..	3,469	7,500	16,659	11,403	..	..	2,03,545
TOTAL B—NAVIGATION, ETC., WORKS.	2,41,645	..	..	..	31,623	..	14,68,196	16,53,774	4,04,927	3,33,635	..	4,23,007	45,56,807
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	2,99,964	1,113	1,99,302	1,65,170	31,623	8,03,105	83,08,550	16,53,774	1,25,54,988	61,02,943	30,52,016	95,06,540	4,26,79,088
Charged	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	2,99,964	1,113	1,99,302	1,65,170	31,623	8,03,105	83,08,550	16,53,774	1,25,54,988	61,02,943	30,52,016	95,06,540	4,26,79,088

Details	Brought forward	STATE GOVERNMENTS											Total Central and State Governments
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—													
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—													
Works	54,71,024	..	83,157	..	1,61,811	6,43,584	..	13,36,139	3,65,799	7,13,311	1,37,623	..	89,12,448
Extensions and Improvements	4,67,445	30,272	997	1,70,845	..	8,57,290	741	..	..	4,25,222	1,90,621	..	21,43,433
Maintenance and Repairs	1,54,54,118	2,84,799	—1,823	7,35,855	11,883	55,21,782	7,66,146	15,95,039	3,165	15,57,991	2,86,410	..	2,62,15,365
Establishment	42,22,279	37,014	17,824	7,07,385	55,380	11,70,715	8,47,057	3,71,458	..	3,75,714	75,315	..	78,80,141
Tools and Plant	1,54,435	5,030	48	4,139	5,160	1,16,761	75,307	76,868	..	5,603	12,553	..	4,55,904
Suspense	4,895	..	1,01,160	35,299	..	—8,435	..	..	..	—43,706	..	..	89,213
Development Schemes	5,05,530	7,60,929	..	..	..	..	30,76,329	17,71,231	..	15,915	5,61,731	68,44,568	1,35,36,233
Projects under the Private Irrigation Works Act	84,60,261	..	..	..	..	..	..	..	..	..	..	..	84,60,261
Charges in England	346	94	..	..	..	..	..	..	..	..	..	..	440
<i>Deduct—Expenditure met from Sugar-cane Cess Fund.</i>	<i>5,03,166</i>	..	..	..	..	..	..	..	..	..	..	..	<i>5,03,166</i>
Total	3,42,37,167	11,18,138	2,01,363	16,53,523	2,34,234	83,01,697	47,65,580	51,50,735	3,68,964	30,50,050	12,64,253	68,44,568	6,71,90,272
Miscellaneous Expenditure—													
Establishment	11,29,264	..	1,23,758	2,52,238	97,383	..	..	..	..	32,035	3,716	56,026	16,94,420
Tools and Plant	97,132	..	9,634	15,310	13,885	..	..	..	..	3,851	619	..	1,40,431
Grants-in-aid	68,084	6,000	12,500	10,12,256	..	..	..	3,00,000	28,934	7,500	2,500	..	14,37,774
Suspense	607	..	32,537	6,915	..	..	..	..	..	..	..	..	40,059
Other charges	25,89,711	..	(b) 2,04,022	2,05,737	4,27,073	..	..	..	..	16,363	65,854	12,289	35,21,049

Charges in England	316	..	..	..	..	..	..	..	..	..	..	..	316
Total	38,85,114	6,000	3,82,451	14,92,456	5,38,341	..	..	3,00,000	28,934	59,749	72,689	68,315	68,34,049
TOTAL A.—IRRIGATION WORKS	3,81,22,281	11,24,138	5,83,814	31,45,979	7,72,576	83,01,697	47,65,580	54,50,735	3,97,898	31,09,799	13,36,942	69,12,883	7,40,24,321
B.—Navigation, Embankment and Drainage Works—													
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—													
Works	8,79,747	..	25,75,985	..	12,14,964	..	..	..	..	..	4,893	..	46,75,589
Extensions and Improvements	90,331	10,24,878	14,468	1,484	52,243	..	..	..	..	..	1,35,753	..	13,19,157
Maintenance and Repairs	30,11,204	8,61,586	7,63,465	1,927	36,12,841	..	..	..	..	..	1,65,353	..	84,16,376
Establishment	4,76,026	2,10,439	5,37,608	..	13,21,807	..	..	..	..	..	1,13,733	..	26,59,613
Tools and Plant	52,298	77,744	22,239	..	2,29,616	..	..	..	..	..	18,956	..	4,00,853
Suspense	-1,75,471	..	-67,869	..	-1,51,883	..	..	..	..	..	..	..	-3,95,223
Development Schemes	19,100	..	..	..	5,71,841	..	..	..	..	..	17,62,321	..	23,53,262
Charges in England	27	273	..	..	..	..	..	..	..	..	..	..	300
Total	43,53,262	21,74,920	38,45,896	3,411	68,51,429	..	..	..	..	..	22,01,009	..	1,94,29,927
Miscellaneous Expenditure—													
Establishment	13,656	2,593	61,321	..	1,35,068	..	..	..	..	..	..	..	2,12,638
Tools and Plant	226	529	..	..	80,001	..	..	..	..	..	..	..	80,756
Grants-in-aid	12,500	1,61,079	..	1,00,000	9,252	..	..	..	..	..	..	..	2,82,831
Other charges	1,77,162	..	2,603	..	(a) 44,26,823	..	..	..	..	..	..	..	46,06,588
Charges in England	1	2	..	..	..	..	..	..	..	..	..	..	3
Total	2,03,545	1,64,203	63,924	1,00,000	46,51,144	..	..	..	..	..	..	..	51,82,816
TOTAL B—NAVIGATION, ETC. WORKS	45,56,807	23,39,123	39,09,820	1,03,411	1,15,02,573	..	..	..	..	..	22,01,009	..	2,46,12,743
C. and CC.—Irrigation, etc.													
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	4,26,79,088	34,63,261	44,93,634	32,49,390	1,22,75,148	83,01,697	47,65,580	54,50,735	3,97,898	31,09,799	35,37,951	69,12,883	9,86,37,064
Charged	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	4,26,79,088	34,63,261	44,93,634	32,49,390	1,22,75,148	83,01,697	47,65,580	54,50,735	3,97,898	31,09,799	35,37,951	69,12,883	9,86,37,064

(a) Includes Rs. 40 under Suspense.

(b) Includes Rs. 3,515, representing "Deduct—Amount debitab'e to Rajasthan on account of Sutlej Valley Project."

FINANCE AND REVENUE ACCOUNTS, 1954-55

Sections D. and DD.—Posts and Telegraphs

Capital and Revenue Accounts

Revenue Account	}	Net Receipts	4,50,97,523
		Interest	1,90,87,687
Capital Account	}	Within the Revenue Account	Nil
		Outside the Revenue Account.	9,32,59,209
Renewals Reserve Fund	}	Credits	1,25,00,000
		Debits	1,04,11,515
Telephone Development Fund	}	Credits	45,39,669
		Debits	16,54,232

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
Capital Account	37	Detailed Account of Capital Outlay	293	..	..	9,32,59,209
Revenue Account	36	Detailed Account of Profit or Loss	291	2,60,09,836	..	..
	38	Detailed Account of Postage and Message Revenue	294	..	29,22,75,685	..
	38-A	Detailed Account of Miscellaneous Revenue	295	..	17,34,12,869	..
		Total Gross Receipts	295	..	46,56,88,554	..
	39	Detailed Account of Working Expenses	296	..	42,05,91,031	..
		Net Receipts . . . . .		..	4,50,97,523	..
Interest	36	Interest on Capital]	291	..	..	(a) 1,90,87,687
		Total Revenue Account . . . . .		..	4,50,97,523	1,90,87,687
					Receipts	Disbursements
					Rs.	Rs.
Renewals Reserve Fund	40	Appropriation to Renewals Reserve Fund	297	..	1,25,00,000	..
	40	Appropriation from Renewals Reserve Fund	297	..	..	1,11,515
Telephone Development Fund.	40-A	Appropriation to Telephone Development Fund	297	..	..	..
	40-A	Appropriation from Telephone Development Fund	297	..	..	16,54,232

(a) Differs from the corresponding amount credited under "22—Interest on Capital and Other Obligations" by Rs. 3,28,108 representing interest on outlay on Capital Works during the period of construction debited to other Departments.

Sections D. and DD.—Posts and Telegraphs

CAPITAL AND REVENUE ACCOUNTS—GENERAL

Included in this Section are the accounts of the Indian Posts and Telegraphs Department which supplies Postal, 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 the 15th August, 1947, the Indian share of Capital outlay to the end of the pre-partition period under each category of assets was worked out in accordance with the percentages fixed by Government. After taking into account India's share so worked out, the total progressive interest bearing Capital Outlay stood at Rs. 35,71,45,260 on 31st March, 1948. Since the assets were taken over by either Government according to their physical location it is doubtful whether the book values are represented by the actual existence at present of corresponding assets under various categories. An inventory of the assets of the department has been compiled from the lists furnished by the Units from their records. The question of actual physical stock taking and detailed valuation of the entire assets is under consideration.

The total progressive interest bearing Capital stands at Rs. 81,41,07,500 on 31st March, 1955 (vide account No. 37).

Renewals Reserve Fund

3. Consequent on the introduction of the commercial system of accounting with effect from 1st April, 1925 a Depreciation Reserve Fund was instituted, to which contributions were made on a Sinking Fund plan. This Fund bore the cost of replacements to the extent of the depreciation accruing after 1st April, 1925 only. In 1931, it was decided that the contribution to the Depreciation Reserve Fund should be calculated on the straight line method with effect from 1st April, 1933 but the amount by which the closing balance in the Fund on 31st March, 1933 fell short of the balance that would have been there had the contribution from 1st April, 1925 been made on the straight line method, was treated as a debt to be repaid to the Fund by the Department out of future profits. The Fund also bore the whole cost of renewals and replacements except the portion representing the excess cost of replacement over the original cost which was treated as fresh capital outlay. With effect from 1st April, 1936, the Depreciation Reserve Fund was renamed as Renewals Reserve Fund, contributions to which were not made on the basis of the probable effective lives but on broader considerations such as the amount likely to be required for rehabilitation of assets and the amount of capital at charge. The new Reserve is designed to bear the cost of all replacements (irrespective of their being higher or lower than the original cost) and of assets sold, abandoned or otherwise disposed of. In view of the large accumulations in the Fund, it was not considered necessary to retain the obligations that the Department should make good from future surpluses the difference between the balance which should have been at the credit of the old Depreciation Reserve Fund under the straight line method of depreciation and the actual balance on 1st April, 1933.

The annual contribution to the Renewals Reserve Fund for the first five years was fixed at Rs. 25 lakhs per annum. This was reduced as a result of the separation of Burma and Aden. The position was, however, reviewed again in 1940 and the contribution was again fixed at Rs. 25 lakhs per annum with effect from 1941-42. Additional contributions were also made from time to time due to the heavy programme of capital works undertaken for the developments of Telegraph and Telephone communications during the war. In view of the acquisition of the Licensed Telephone systems at Calcutta, Bombay and Madras during 1943-44, further contributions are also being made from that year onwards. The total contributions made upto 14th August, 1947 on account of the acquisition of the Telephone systems amounted to Rs. 96,28,600. For the post-partition period, the contribution for the Posts and Telegraphs assets (other than those relating to the Telephone systems at Calcutta, Bombay and Madras) was fixed at Rs. 38,96,000, while the contribution for the aforesaid systems was fixed at Rs. 13,07,400.

For the year 1954-55, the contribution for the Posts and Telegraphs assets (including those relating to the Telephone systems at Calcutta, Bombay and Madras) has been fixed at Rs. 1,25,00,000.

System of Accounting Capital Outlay and Expenditure met from the Renewals Reserve Fund

4. All capital outlay, including the amount met from the Renewals Reserve, is recorded in the first instance under the Capital major head "69—Capital Outlay on Posts and Telegraphs" outside the Revenue Account, the portion met from the Renewals Reserve Fund being subsequently deducted to arrive at the net interest bearing capital outlay. All expenditure on Postal buildings was debited to Revenue upto the accounts for 1945-46. The portion of capital expenditure which the Government of India decided in each year to meet from Revenue was deducted in lump and transferred to a Capital major head within the Revenue Section of the account. With effect from 1st April, 1946, this arrangement has been held in abeyance, and the expenditure on Postal buildings continues to be recorded under the major head "69—Capital Outlay on Posts and Telegraphs" outside the Revenue Account.

Telephone Development Fund

5. A Telephone Development Fund was constituted from 1st April 1938, to finance Telephone Projects, including telegraph line works required primarily for telephone development. For this purpose, a sum of Rs. 2½ crores, the estimated cost of telephone works for a period of 5 years beginning with the year 1938-39, was provided under "69—Capital Outlay on Posts and Telegraphs—Amount appropriated to the Telephone Development Fund". This amount was transferred to a new major head "Telephone Development Fund" under "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-A-Capital Outlay" and transferred to the "Telephone Development Fund" at the end of the year. As the balance left in the Fund will remain merged in the General Revenue, as in the case of Renewals Reserve Fund balances, interest is paid to the Department which is credited to Revenue of the Department. For the year 1954-55, the contribution to the "Telephone Development Fund" was Rs. 45,39,669 (vide statement No. 40-A showing appropriations to and from Telephone Development Fund).

Tele-communication Development Fund

6. During the World War II, a Tele-communication Development Scheme was approved by the Government of India for the development of Telegraph and Telephone communications in India, to meet both Civil and Defence requirements. The scheme was finally approved at a revised cost of Rs. 14.39 crores. Outlay on all works sanctioned under the Scheme, including the outlay on works which were wholly Defence or which were treated as combined Defence and Posts and Telegraphs works was in the first instance recorded as outlay of the Posts and Telegraphs Department and the portion relating to the Defence Departments requirements was subsequently transferred to that Department. In the case of combined works, the ratio in which the expenditure should be charged to the Defence Department was based on the broad consideration of the manner in which the assets were utilised. The Tele-communication Development Scheme was wound up on 31st March 1947, and the surplus assets of the Defence Department constructed under the Scheme were acquired by the Posts and Telegraphs Department on payment of Rs. 4,55,19,393, the purchase price being fixed at 60 per cent of the cost of main net work of assets and 17½ per cent of the Regional portion of assets.

Fair Price Shops

7. A new sub-major head "Fair Price Shops" was opened with effect from 1943-44 under the major head "69—Capital Outlay on Posts and Telegraphs", in order to account for transactions connected with the running of grain shops and other schemes for the supply of food-grains etc., to the Posts and Telegraphs staff. The expenditure recorded under this sub-major head is included in the total interest bearing capital outlay of the Department and interest thereon is paid to General Revenues in the same manner as in the case of other capital outlay of the Department.

Revenue Account

8. The major portion of the receipts of the Department is derived from postage and message revenue which accrues chiefly from sale of stamps. The other important sources of revenue are commission on money orders and Indian Postal Orders, rent of wires and instruments leased to Railways and Canals, rent recovered from subscribers to telephone exchange, trunk call fees and interest on Renewals Reserve Fund and Telephone Development Fund balances.

The working expenses of the Department are incurred principally upon establishments, conveyance of mails, maintenance of Telegraph and Telephone lines and Exchanges and Wireless stations and manufacture of stamps and post-cards, printing and stationery. Contributions to cover expenditure on renewals etc. are also being made in full, irrespective of the financial results of the year, as a part of the year's working expenses. Annual contribution to the "Telephone Development Fund" equivalent to the advance rentals in respect of the Own Your Own Telephone Scheme is made by charging Working Expenses.

Upto the year 1934-35, the Department was making a lump contribution to General Revenues to cover its pensionary liability towards its employees. This arrangement was discontinued with effect from 1st April, 1935, and the actual amount of pension paid to its employees is now being met by the Department from that date. The commuted value of pensions paid during the years 1935-36 to 1937-38 was debited to Capital. From 1938-39 onwards, such payments are being met directly from Revenue. The debit to Capital in respect of the payments for the years 1935-36 to 1937-38 was met from the Revenues of the Department by a system of equated payments spread over fifteen years, which included interest on Capital. On the partition of the country, the liability of India in respect of the commuted value of Pensions debited to Capital was worked out in accordance with the percentage fixed by Government, viz., at 82½ per cent of the outstandings on 14th August, 1947. The last payment made in 1952-53 liquidated the Indian share of the outstanding, so worked out, within the stipulated period.

The general plan of the Revenue Account of the Department is designed to enable the profit or loss under each of the branches, Post Offices, Telegraphs, Telephones and Radios, to be exhibited separately. In the case of general or joint receipts and charges, a distribution is made on a conventional basis suited to each case. The division of postage and message revenue between the Postal and Telegraph branches is made on the basis of an actual enumeration of telegrams issued in a specified period of the year.

The Department pays to General Revenues interest on capital invested. It is payable on the total capital invested, whether financed from Revenues or from Loan Funds, and is recorded under a separate head in the Revenue Account.

The Department receives a rebate or pays a surcharge, as the case may be, in respect of the interest on the net profit or loss on the working of the Department as determined by the account. The amount of this rebate or surcharge is calculated on the ascertained accumulated profit or loss of the Department to the end of the previous year. The Department makes, out of its profits, an outright contribution, as fixed every year, to General Revenues. The adjustment is made by eliminating (without financial effect) the amount of contribution, from the profits for the year concerned when determining the accumulated surplus for the purpose of calculation of interest rebate. The contributions for 1947-48 (both pre-partition and post-partition periods) have been fixed as 75 per cent and those from 1948-49 to 1954-55 as 50 per cent of the actual surplus for the years.

No. 36—STATEMENT of PROFIT and LOSS on working each BRANCH of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended the 31st March, 1955

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses	28,03,06,554	5,96,56,240	7,93,47,745	12,80,492	42,06,91,031
Interest on Capital Outlay	11,98,352	90,12,153	1,37,48,540	1,95,392	2,41,54,437
Interest surcharge(+) or rebate(—) on accumulated net loss or profit since the 1st April 1925 to the end of 1953-54 (vide details shown below).	+52,566	—15,45,675	—36,83,519	+1,09,878	—50,66,750
Total Expenditure	28,15,57,472	6,71,22,718	8,94,12,766	15,85,762	43,96,78,718
Gross Receipts	27,92,67,449	6,15,97,418	12,38,61,197	9,62,490	46,56,88,554
Net Profit(+) or Loss(—) for the year	—22,90,023	—55,25,300	+3,44,48,431	—6,23,272	+2,60,09,826

DETAILED ACCOUNT of INTEREST SURCHARGE or REBATE adjusted in the ACCOUNTS for 1954-55

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Accumulated Profit (+) or loss (—) to the end of 1952-53	—13,60,101	+5,04,97,382	+10,34,49,742	—31,88,042	+14,93,98,961
2. Gross Profit (+) or Loss (—) for 1953-54	—4,63,628	—39,05,243	+2,89,14,785	—5,22,317	+2,40,23,597
3. Deduct—Amount contributed to the General Revenues	—2,31,814	—19,52,621	+1,44,57,392	—2,61,159	+1,20,11,799
4. Net Profit (+) or Loss (—) for 1953-54	—2,31,814	—19,52,622	+1,44,57,393	—2,61,158	+1,20,11,799
5. Adjustment of previous year's transactions	—55,915	—90,991	—24,36,331	+4,748	—25,78,489
6. Accumulated Profit (+) or Loss (—) to the end of 1953-54 in respect of which Interest rebate or surcharge is to be calculated for adjustment in 1954-1955	—16,47,830	+4,84,63,769	+11,54,70,804	—34,44,452	+15,86,23,291
7. Interest surcharge (+) or rebate (—) adjusted in the accounts for 1954-55 calculated at the rate of 3.19 per cent on item 6 above	+52,566	—15,45,675	—36,83,519	+1,09,878	—50,66,750

1	Outlay during the year					Outlay to end of the year				
	Post Office	Telegraphs	Telephones	Radios	Total	Post Office	Telegraphs	Telephones	Radios	Total
	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fixed Assets										
Lands and Buildings	62,06,116	20,19,250	36,61,093	2,85,824	1,21,72,283	4,00,63,458	2,58,85,424	5,59,82,745	25,91,918	12,45,23,545
Railway Mail Vans owned by Post Office . . . . .	..	..	..	..	..	11,07,695	..	..	..	11,07,695
Telegraph and Telephone Lines and Wires and Radio Masts and Aerials	..	1,78,79,791	2,95,64,304	29,350	4,74,73,445	..	24,85,57,469	17,03,08,326	3,50,774	41,92,16,569
Apparatus and Plant	1,93,413	18,53,275	3,29,26,293	2,33,151	3,52,06,132	6,92,821	1,59,67,144	18,72,25,733	32,97,582	20,71,83,280
Motor Vehicles . . . . .	..	..	..	..	..	..	..	2,00,481	..	2,00,481
General Administration—Establishment and other charges, etc. etc. .	..	..	(c) 12,92,854	..	(c) 12,92,854	..	..	77,78,151	..	77,78,151
Total Fixed Assets .	(a) 63,99,529	(a) 2,17,52,316	(a) 6,74,44,544	(a) 5,48,325	(a) 9,61,44,714	(e) 4,18,63,974	(e) 29,04,10,037	(e) 42,14,95,436	(e) 62,40,274	(e) 76,00,09,721
Deduct—Receipt on Capital Account . . . . .	..	..	..	..	..	10,98,547	4,65,188	1,244	..	15,64,979
Total .	63,99,529	2,17,52,316	6,74,44,544	5,48,325	9,61,44,714	4,07,65,427	28,99,44,849	42,14,94,192	62,40,274	75,84,44,742
OTHER ASSETS—										
Stores and Manufacture Suspense . . . . .	..	—28,82,066	..	..	—28,82,066	..	(f) 5,15,68,437	..	..	(f) 5,15,68,437
Fair Price Shops	(b) —3,439	..	..	..	(b) —3,439	—1,502	..	..	..	—1,502
Shares of the Government Telephones Board Ltd. . . . .	..	..	..	..	..	..	..	95,30,241	..	95,30,241
Payment to Calcutta Telephone District (Bengal Telephone Corporation).	..	..	..	..	..	..	..	45,000	..	45,000
Total .	63,96,090	1,88,70,250	6,74,44,544	5,48,325	9,32,59,209	4,07,63,925	34,15,13,286	43,10,69,433	62,40,274	81,95,86,918

Deduct—Receipts from Bengal Telephone Corporation	..	..	..	..	..	..	..	54,79,418	..	54,79,418
Total Interest bearing Capital Outlay	63,96,090	1,88,70,250	6,74,44,544	5,48,325	(d) 9,32,59,209	4,07,63,925	34,15,13,286	42,55,90,015	62,40,274	(g) 81,41,07,500
Deduct—Portion of Capital Outlay financed from Revenue	..	..	..	..	..	1,05,16,649	..	..	..	1,05,16,649
Capital Outlay outside the Revenue Account	63,96,090	1,88,70,250	6,74,44,544	5,48,325	9,32,59,209	3,02,47,276	34,15,13,286	42,55,90,015	62,40,274	(h) 80,35,90,851

(a) (i) Includes credits to Capital on account of sale and abandonment of assets, the original cost of plant recovered in the case of Telephone Districts, and write off of losses of loose tools and plant (Working Expenses bearing the debit on account of such write off), as detailed below—

Particulars of assets	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CREDITS					
Lands and Buildings	18,000	..	18,000
Telegraph and Telephone Lines and Wires and Radio Masts and Aerials.	..	61,499	89,429	3,098	1,54,026
Apparatus and Plant	..	14,487	3,81,877	71,075	4,67,439
Motor Vehicles
Total Credits	..	75,986	4,89,306	74,173	6,39,465

(ii) This does not include the cost of assets built out of Telephone Development Fund as detailed below—

Buildings	—98,469
Trunk Lines and Wires	8,04,513
Local Telephone Lines and Wires	5,50,168
Apparatus and Plant	3,98,030
Total	16,54,232

(b) The employees of the Postal branch being the main beneficiaries of the Fair Price Grain Shops, the expenditure is charged entirely to that branch.

(c) Represents expenditure not yet allocated between Lands and Buildings, Lines and Wires and Apparatus and Plant of Calcutta Telephone Automation Project and Bombay Telephone Expansion Project.

(d) Charged Voted .. Nil
Rs. 9,32,59,209

(e) Includes—

(i) Rectification of mis-classifications between Capital and Revenue—

	Rs.
Post Office	— 8,233
Telegraphs	— 2,06,252
Telephones (including Telephone Districts)	— 19,56,688
Radios	4,909

(ii) Inter-branch transfer of Rs. — 14 Post Office, Rs. 35,720 Telegraphs and Rs. — 35,706 Telephones.

(iii) This excludes the cost of assets built out of Telephone Development Fund as detailed below—

	Rs.
Buildings	2,85,417
Trunk Lines and Wires	25,53,127
Local Telephone Lines and Wires	97,45,833
Apparatus and Plant	89,47,602
Total	2,15,31,979

(f) Includes—(i) Rs. — 4,12,225 on account of rectification of mis-classification;

(ii) Rs. 1,456 being the value of Stores taken over from ex-Jodhpur State as a result of Federal Financial Integration; and

(iii) Rs. 18,780 being the amount of the excess adjustment on account of closure of inoperative work orders in the year 1953-54.

(g) This does not include expenditure met from Depreciation/Renewals Reserve Fund for reduction or avoidance of debt in respect of Renewals and Replacements of assets existing on 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 rule 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 depreciated values of assets on 1st April, 1925, these amounts should theoretically go to write up the Capital Account of the Department.

(h) The figure adopted in the Combined Finance and Revenue Accounts for 1953-54 has been—

(i) decreased by Rs. 25,78,489 on account of rectification of mis-classification; and

(ii) increased by Rs. 1,456 and Rs. 18,780 due to correction in the Capital Account vide footnotes (f)(i) and (f)(iii) above respectively.

No. 38—DETAILED STATEMENT of POSTAGE and MESSAGE REVENUE of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March, 1955

	Total	Apportionment between branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
JOINT POSTAL AND TELEGRAPH RECEIPTS—					
Sale of Ordinary Stamps	20,14,63,774	16,88,71,299	(a) 3,25,06,008	..	86,467
<i>Deduct</i> —Refund of Ordinary Stamps	1,23,931	1,23,931	..	..	..
Sale of Service Stamps	4,28,08,970	4,28,08,970	..	..	..
Total Joint Postal and Telegraph Receipts	24,41,48,813	21,15,56,338	3,25,06,008	..	86,467
POSTAL RECEIPTS—					
Postage realised in Cash	2,63,20,746	2,63,20,746	..	..	..
Net receipts from other Postal Administrations	72,72,208	72,72,208	..	..	..
Total	3,35,92,954	3,35,92,954	..	..	..
<i>Deduct—</i>					
Refund of Postage	45,903	45,903	..	..	..
Net payments to other Postal Administrations	70,32,370	70,32,370	..	..	..
Total Deductions	70,78,273	70,78,273	..	..	..
NET POSTAL RECEIPTS	2,65,14,681	2,65,14,681	..	..	..
TELEGRAPH (including Radio) RECEIPTS—					
Telegraph charges realised in cash	3,15,62,744	..	3,12,67,486	..	2,95,258
Net receipts from other Telegraph Administrations	9,64,404	..	9,64,404	..	..
Net receipts from Radio Companies	1,56,921	..	..	..	1,56,921
Total	3,26,84,069	..	3,22,31,890	..	4,52,179
<i>Deduct—</i>					
Net Payments to other Telegraph Administrations	1,28,97,223	..	1,28,97,223	..	..
Net payments to Radio Companies	53,806	..	..	..	53,806
Refunds of overcharges and payments of delivery charges	13,51,872	..	13,43,828	..	8,044
Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue).	—32,31,023	..	—32,10,971	..	—20,052
Total Deductions	1,10,71,878	..	1,10,30,080	..	41,798
Net Telegraph (including Radio) Receipts	2,16,12,191	..	2,12,01,810	..	4,10,381
Total Postage and Message Revenue	29,22,75,685	23,80,71,019	5,37,07,818	..	4,96,848

(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, 1955

	Total	Apportionment between branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
JOINT RECEIPTS—					
Interest on Renewals Reserve Fund Balances	17,28,228	63,684	8,84,233	7,03,814	76,497
Fees and other Receipts	4,69,056	1,16,411	1,21,632	2,26,347	5,666
Deduct—Refunds	95,726	6,731	25,076	63,403	616
Total Joint Receipts	21,01,558	1,73,364	9,80,789	8,66,758	81,647
POSTAL RECEIPTS—					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders	3,43,88,940	3,43,88,940	..	..	..
Deduct—Refunds	2,050	2,050	..	..	..
Net	3,43,86,890	3,43,86,890	..	..	..
Fees and other Receipts	68,70,488	68,70,488	..	..	..
Receipts on account of India Postage Centenary	1,39,944	1,39,944	..	..	..
Deduct—Miscellaneous Refunds	3,75,083	3,75,083	..	..	..
Total Postal Receipts	4,10,22,239	4,10,22,239	..	..	..
TELEGRAPH (including Radio) RECEIPTS—					
Rent of Wires and Instruments leased to Railways and Canals, etc.	67,18,343	..	67,18,343	..	..
Recoveries from Guarantors	2,10,283	..	1,84,253	..	26,030
Foreign Traffic Exchange Adjustment	—32,31,023	..	—32,10,971	..	—20,052
Fees and other Receipts	38,37,669	..	34,59,841	..	3,77,828
Deduct—Miscellaneous Refunds	2,43,246	..	2,43,246	..	..
Total Telegraph (including Radio) Receipts	72,92,026	..	69,08,220	..	3,83,806
TELEPHONE RECEIPTS—					
Rentals and Local Call fees	(a) 7,57,93,834	..	..	7,57,93,834	..
Trunk and P.C.O. Call fees	4,56,27,364	..	..	4,56,27,364	..
Royalties from Telephone Companies and on Mesures for private telephone lines and systems	66,796	..	..	66,796	..
Recoveries from Guarantors	53,239	..	..	53,239	..
Fees and other Receipts	20,25,110	..	..	20,25,110	..
Interest on Telephone Development Fund	7,04,088	..	..	7,04,088	..
Deduct—Miscellaneous Refunds	12,75,748	..	..	12,75,748	..
Total Telephone Receipts	12,29,94,683	..	..	12,29,94,683	..
RECEIPTS IN ENGLAND					
Loss or Gain by Exchange	2,359	825	590	755	189
	4	3	1	1	..
Total Miscellaneous Revenue	17,34,12,869	4,11,96,430	78,89,600	12,38,61,197	4,65,642
Total Postage and Message Revenue (Account No. 38)	29,22,75,685	23,80,71,019	5,37,07,818	..	4,96,848
Total Gross Receipts	46,56,88,554	27,92,67,449	6,15,97,418	12,34,61,197	9,62,490

(a) Includes Rs. 45,39,669 on account of advance rentals realised under the Own Your Own Telephone Scheme. See also paragraph 5 of the explanatory notes on Page 289.

No. 39—STATEMENT of WORKING EXPENSES of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March, 1955

Heads	Expenditure in India	Expenditure in England	Loss or gain by exchange	Total	Apportionment between branches			
					Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. General Administration	2,41,84,793	27,622	48	2,42,12,463	33,19,949	58,04,653	1,47,66,958	3,20,903
B. Accounts and Audit	1,15,66,713	..	..	1,15,66,713	76,13,086	24,37,521	13,90,900	1,25,206
C. Control Circle Offices	1,02,83,771	..	..	1,02,83,771	75,23,925	16,40,688	10,59,128	60,030
F. Engineering Expenses	1,58,49,011	..	..	1,58,49,011	..	1,17,79,286	35,74,481	4,95,244
G. Pensionary charges	2,00,53,770	10,48,264	1,823	2,11,03,857	1,42,33,290	36,54,004	30,72,829	1,43,734
H. Stamps, Post Cards, Printing and Stationery	2,42,94,646	..	..	2,42,94,646	2,07,83,346	25,08,227	8,61,901	1,41,172
I. Maintenance of Assets	2,49,54,487	..	..	2,49,54,487	42,44,266	57,14,327	1,47,26,282	2,69,612
J. Postal Expenses	24,83,02,318	..	..	24,83,02,318	24,83,02,318	..	..	..
K. Telegraph Traffic	2,21,76,644	..	..	2,21,76,644	..	2,21,76,644	..	..
L. Radio Expenses	11,19,726	..	..	11,19,726	..	..	..	11,19,726
M. Telephone Expenses	3,87,74,994	..	..	3,87,74,994	..	..	3,87,74,994	..
N. Contribution to Renewals Reserve Fund	1,25,00,000	..	..	1,25,00,000	3,00,000	47,00,000	74,00,000	1,00,000
NN. Contribution to Telephone Development Fund	45,39,669	..	..	45,39,669	..	..	45,89,669	..
Total	45,86,00,542	10,75,886	1,871	45,96,78,299	30,63,20,180	6,04,15,350	9,01,87,142	27,75,627
O. Deduct—Credits to Working Expenses	3,90,87,268	..	..	3,90,87,268	1,53,44,019	70,96,962	1,65,79,445	66,842
Net Working Expenses	41,95,13,274	10,75,886	1,871	42,05,91,031	29,09,76,161	5,33,18,388	7,35,87,697	27,08,785
Inter-Branch Adjustments . . . . .	..	..	..	..	-1,06,69,607	+63,37,852	+57,60,048	-14,28,293
GRAND TOTAL	41,95,13,274	10,75,886	1,871	(a) 42,05,91,031	28,03,06,554	5,96,56,240	7,93,47,745	12,80,492

(a) Charged 21,348
Voted 42,05,69,683
Total 42,05,91,031

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, 1955 and the balance at credit of the Fund at the commencement and end of the year.

	Balance on 1st April, 1954	Amount appropriated from Revenue (See Account No. 39)	Appropriation from the Fund	Balance on 31st March, 1955
	Rs.	Rs.	Rs.	Rs.
Post Office	21,35,219	3,00,000	5,77,721	18,57,498
Telegraphs	2,68,87,596	47,00,000	30,37,360	2,85,50,236
Telephones (including Telephone Districts)	2,16,94,481	74,00,000	66,62,721	2,24,31,760
Radios	24,14,897	1,00,000	1,33,713	23,81,184
Total	5,31,32,193	1,25,00,000	(a) 1,04,11,515	5,52,20,678

(a) Includes—

- (i) Rs. 97,79,616 on account of Renewals and Replacements of assets of the Posts and Telegraphs Department.
- (ii) Rs. 6,39,465 on account of assets (excluding lands, Loose Tools and Plant) sold, abandoned or replaced by assets other than like by like or otherwise disposed of, without being replaced, in respect of Posts and Telegraphs Department assets (including Telephone District assets).
- (iii) Rs. — 7,566 for other purposes (e.g., due to compensation on account of premature surrender of wires by Railways and Canals).

No. 40-A—STATEMENT showing the APPROPRIATIONS to and from the TELEPHONE DEVELOPMENT FUND of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended the 31st March, 1955 and the balance at credit of the Fund at the commencement and end of the year.

	Balance on 1st April, 1954	Credit to the Fund during the year (See Account No. 39)	Amount appropriated from the Fund	Balance on 31st March, 1955
	Rs.	Rs.	Rs.	Rs.
Telephones	2,06,29,014	45,39,669	16,54,232	2,35,14,451

Section E.—Debt Services

Revenue Rs. 13,23,13,701

Expenditure Rs. 54,46,71,937

MAJOR HEAD	No. of Account	DETAIL OF ACCOUNTS	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Interest	41	Receipts	301	13,23,13,701	..
Interest on Debt and Other Obligations— Central.	41A	Expenditure	307	..	34,55,06,017
Do. State	41B	Expenditure	315	..	1,85,06,038
Appropriation for Reduction or Avoidance of Debt.	42	Expenditure	317	..	18,06,60,887
		Total		13,23,13,701	54,46,71,937

Section E.—Debt Services

This Section deals with the receipts and charges connected with the services of the Public Debt of the Central and State Governments and with the unfunded obligations of the several Governments in India.

XX—Interest

The revenue under this head is derived chiefly from payments made by public bodies and individuals on account of interest on loans and advances by the Central and State Governments and from investments of their cash balances. The interest on investments of the Silver Redemption Reserve, less any capital depreciation of the investments, is also credited to this

head; see Note on 'Silver Redemption Reserve—Purchases and Sales of Silver' on pages 607 and 608.

The interest on Irrigation Capital Outlay incurred before 1st April 1937 in Bihar, Orissa and West Bengal is also credited to this head; see paragraph 6 of the Note on "XX—Interest on Debt and Other Obligations" on page 302.

No. 41—ACCOUNT of INTEREST RECEIPTS for the year ended 31st March, 1955

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SOURCES OF INTEREST														
LOANS AND ADVANCES														
Loans and Advances by the Central Government (see Account No. 93, page 559-559).	1,60,88,577	..	..	..	..	..	..	..	..	..	..	..	..	1,60,88,577
Loans and Advances by State Governments (see Account No. 94 page 560 to 570).	..	..	..	..	..	..	..	14,86,430	3,31,917	14,98,491	1,23,75,108	33,07,602	42,04,953	2,32,04,501
Total	1,60,88,577	..	..	..	..	..	..	14,86,430	3,31,917	14,98,491	1,23,75,108	33,07,602	42,04,953	3,92,93,078
Interest realised on investments of Cash Balances.	89,25,131	..	..	..	..	..	..	3,61,611	7,88,360	40,02,48	69,75,549	49,36,356	2,60,841	2,62,50,335
ARREARS DUE TO GOVERNMENT.														
Of Land Revenue	42,145	..	..	..	..	..	..	26,180	..	74	38	..	43,838	1,12,275
Of Other Revenue	16,987	..	..	..	..	..	..	10,178	..	6,652	64,941	1,00,556	8,358	2,07,672
Total	59,132	..	..	..	..	..	..	36,358	..	6,726	64,979	1,00,556	52,196	3,19,947
SUNDRY ACCOUNTS														
Interest on Irrigation Capital Outlay incurred before 1st April, 1937.	..	..	..	..	..	..	..	..	..	11,50,000	..	..	..	11,50,000
Percentage from Subscribers to Service Funds on Foreign Service	173	..	..	..	..	..	..	..	..	..	..	..	..	173
Miscellaneous	94,32,921	..	..	..	..	..	..	21,456	..	10,750	5,547	2,700	68,859	95,42,233
Total	94,33,094	..	..	..	..	..	..	21,456	..	11,60,750	5,547	2,700	68,859	1,06,92,406
Receipts in England—														
Interest, etc. on Silver Redemption Reserve holdings appropriated to Revenue	35,84,212	..	..	..	..	..	..	..	..	..	..	..	..	35,84,212
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	539	..	..	..	..	..	..	..	..	..	..	..	..	539
Interest on deposits with His Majesty's Exchequer	9,38,807	..	..	..	..	..	..	..	..	..	..	..	..	9,38,807
Other Items	(a) 99,801	..	..	..	..	..	..	..	564	..	..	..	..	1,00,365
Total	46,23,359	..	..	..	..	..	..	..	564	..	..	..	..	46,23,923
Deduct—Refunds	5,67,001	..	..	..	..	..	..	18,569	28	..	25,388	19,433	11,761	6,42,180
Total—Interest Receipts	3,85,62,292	..	..	..	..	..	..	18,87,286	11,20,813	66,68,454	1,93,95,795	83,27,781	45,75,088	8,05,37,509

(a) See foot-note (c) on page 559.

No. 41—ACCOUNT of INTEREST RECEIPTS for the year ended 31st March, 1955—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SOURCES OF INTEREST													
LOANS AND ADVANCES													
Loans and Advances by the Central Government (see Account No. 93 page 558-559)	1,60,88,577	..	..	..	..	..	..	..	..	..	..	..	1,60,88,577
Loans and Advances by State Governments (see Account No. 94 pages 560 to 570)	2,32,04,501	4,59,164	14,98,588	42,82,632	11,63,981	9,22,402	6,42,204	7,21,429	93,989	4,49,370	16,10,064	11,07,328	3,61,55,852
Total	3,92,93,078	4,59,164	14,98,588	42,82,632	11,63,981	9,22,402	6,42,204	7,21,429	93,989	4,49,370	16,10,064	11,07,328	5,22,44,229
Interest realised on investments of Cash Balances	2,62,50,335	6,03,025	4,09,470	3,43,374	2,896	87,84,841	77,46,784	42,43,504	31,41,103	39,51,450	22,48,758	22,87,590	6,00,13,130
ARREARS DUE TO GOVERNMENT													
Of Land Revenue	1,12,275	44,861	..	..	63,188	..	..	55,430	..	21,483	35	23,360	3,20,582
Of Other Revenue	2,07,672	3,975	..	..	1,74,536	..	..	66,749	..	14,880	54,775	1,99,038	7,21,625
Total	3,19,947	48,836	..	..	2,37,674	..	..	1,22,179	..	36,363	54,810	2,22,398	10,42,207
SUNDRY ACCOUNTS													
Interest on Irrigation Capital Outlay incurred before 1st April, 1937	11,50,000	10,68,200	..	..	12,07,731	..	..	..	..	..	..	..	34,25,931
Percentage from Subscribers to Service Funds on Foreign Service	173	..	..	..	..	..	..	..	..	..	..	..	173
Miscellaneous	95,42,233	26,273	9,387	..	14,700	71,54,763	46,670	11,711	..	1,04,544	22,921	2,83,284	1,72,16,486
Total	1,06,92,406	10,94,473	9,387	..	12,22,431	71,54,763	46,670	11,711	..	1,04,544	22,921	2,83,284	2,06,42,590
Receipts in England—													
Interest, etc. on Silver Redemption Reserve holdings appropriated to Revenue.	35,84,212	..	..	..	..	..	..	..	..	..	..	..	35,84,212
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	539	..	..	..	..	..	..	..	..	..	..	..	539
Interest on deposits with His Majesty's Exchequer	9,38,807	..	..	..	..	..	..	..	..	..	..	..	9,38,807
Other items	1,00,365	..	..	..	..	..	..	..	..	..	..	..	1,00,365
Total	46,23,923	..	..	..	..	..	..	..	..	..	..	..	46,23,923
Defect—Refunds	6,42,180	860	4,405	884	11,100	41,84,459	4,73,137	29,391	..	7,83,271	1,21,374	1,326	62,52,378
Total—Interest Receipts	8,06,37,809	22,04,638	19,13,040	46,25,122	26,16,882	1,26,77,558	79,62,521	50,69,432	32,35,092	37,58,466	38,15,179	38,99,274	13,23,13,701

22—Interest On Debt and Other Obligations

The expenditure under this major head is classified under the following main divisions:—

- A—Interest on Ordinary Debt.
- B—Interest on Unfunded Debt.
- C—Interest on Other Obligations.
- D—Transfers.

2. Under the head "Interest on Ordinary Debt" are recorded all cash payments on account of interest on permanent, temporary and floating loans of the Central and State Governments in India and in England, including, in the case of State Governments, payment of interest on any loans from the Central Government. Adjustment of discount on loans, such portion of the discount on Treasury Bills as has accrued during the year, and charges connected with the management of debt are also brought to account under this head.

3. Under the head "Interest on Unfunded Debt" are recorded payments of interest on funds deposited with Government for special purposes. They fall under the following main classes:—

(i) Deposits in Post Office 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 Funds of other

Commercial Departments and Undertakings. The interest payable by the State Governments on advances from the Famine Relief Fund to finance the State Loan Account and Commutation Payments of Pensions is also debited to this head by *per contra* credit of the Fund (*vide* Account No. 102, page 602).

5. Transfers are made to the Irrigation, Posts and Telegraphs and other Commercial Sections of the accounts, of Interest on Irrigation, Posts and Telegraphs, and other Capital Outlay on Commercial Services. They are shown under the head "Transfers". Upto 1949-50 the interest on Capital at charge on Railways was also similarly transferred to the accounts of Railways. Under the Revised Railway Convention adopted with effect from 1st April, 1950, the Railways pay to the General Revenues a fixed dividend of 4 per cent. on the Capital invested which is credited to the major head, "XLV-A—Contribution from Railways" and portion of the dividend representing element of interest is transferred from that head and credited to the head, "Amount met from Railway contribution" under, "D—Transfers". See also para 6 of the Explanatory Note to Account No. 22-A in Sections B & BB and note under the head, XLV-A—Contribution from Railways" in Sections J and JJ.

6. The interest on Irrigation Capital Outlay incurred before 1st April 1937 in Bihar, Orissa and West Bengal is, however, credited to the head "XX—Interest" as under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial (now States) Governments' debts, no debt corresponding to the capital invested was outstanding in those Provinces (now States) on 31st March, 1937 and no interest is, therefore, paid to the Central Government on this account and brought to account under this head. The Governments concerned, however, decided that interest on the Capital invested should be an actual charge to the Irrigation accounts and hence its inclusion under the head "XX—Interest".

No. 41-A—ACCOUNT OF INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1955

	Amount of loan on 31st March, 1955	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT			
(i) RUPEE DEBT			
Interest on Central Government share of Pre-integration Public Debt of:—			
(a) Travancore-Cochin	..	..	3,41,000
(b) Hyderabad	..	..	(a) 61,08,000
<i>Interest on Permanent Loans</i>			
<i>Loans bearing interest at 4½ per cent—</i>			
Loan, 1955-60	9,05,63,700	40,75,367	39,81,815
Loan, 1958-63	5,85,19,500	26,33,377	24,89,572
Total	14,90,83,200	67,08,744	64,71,387
<i>Loans bearing interest at 4 per cent—</i>			
Loan, 1963 (Madras) (b)	..	..	(b) 250
Loan, 1960-70	63,30,26,300	2,53,21,052	2,44,16,287
Total	63,30,26,300	2,53,21,052	2,44,16,537
<i>Loans bearing interest at 3½ per cent</i>			
National Plan Bonds, 1961	75,28,99,700	2,63,51,490	2,04,51,202
National Plan Loan, 1964	1,58,12,83,400	5,53,44,919	1,87,57,727
Total	2,33,41,83,100	8,16,96,409	3,92,08,929
Total—Carried over	3,11,62,92,500	11,37,26,205	7,65,45,852

(a) This amount which represents interest on Central Government share of pre-integration Public Debt does not appear in Account No. 41-B against the head "D—Transfers—Deduct—Interest on Specific Debt repayable by the Government of India" as it had been adjusted direct in the Hyderabad State Books under the Receipt Head "XX—Interest".

(b) Pertains to Madras State, and has appeared here due to misclassification.

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1955—*contd.*

	Amount of loan on 31st March 1955	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
Brought forward	3,11,62,92,600	11,37,26,205	7,65,45,853
A—INTEREST ON ORDINARY DEBT—<i>contd.</i>			
(i) RUPEE DEBT—<i>contd.</i>			
Permanent Loans—<i>contd.</i>			
Loans bearing interest at 3 per cent—			
Loan, 1896-97	8,93,34,600	26,80,038	26,62,970
Conversion Loan, 1946	2,48,91,59,171	7,46,74,775	7,23,94,725
Loan, 1955	..	..	(a) 160
Loan, 1956	..	..	(b) 200
Loan, 1958	50,35,63,300	1,51,06,899	1,50,06,347
Victory Loan, 1957	1,14,06,89,400	3,42,20,682	3,34,35,416
Second Victory Loan, 1959-61	1,13,65,63,800	3,40,96,914	3,31,29,901
Loan, 1963-65	1,16,17,46,100	3,48,52,383	3,36,10,328
Loan, 1964	30,33,10,400	90,99,312	1,03,54,888
Funding Loan, 1966-68	1,10,11,78,000	3,30,35,340	2,99,84,612
Bhopal Loan, 1966-76	1,18,73,200	3,56,196	4,00,101
First Development Loan, 1970-75	1,15,05,83,200	3,45,17,496	3,35,39,660
Total	9,08,80,01,171	27,26,40,035	26,45,06,318
Loans bearing interest at 2½ per cent—			
Loan, 1960	45,63,06,800	1,25,48,437	1,22,21,243
Loan, 1962	75,86,72,300	2,08,63,488	2,04,88,314
Loan, 1976	14,77,48,000	40,63,070	40,71,435
Total	1,36,27,27,100	3,74,74,995	3,67,80,992
Loans bearing interest at 2¼ per cent—			
Bhopal War Bonds, 1957	26,24,600	65,615	89,314
Loan, 1955	60,45,00,900	1,51,12,522	1,71,30,900
Loan, 1960	..	..	(c) 16,500
Loan, 1961	57,00,68,700	1,42,51,718	1,47,72,682
Total	1,17,71,94,200	2,94,29,855	3,20,09,296
15 years Annuity Certificates.	54,63,342	..	73,042
Total	14,74,96,78,413	46,32,71,090	40,99,17,596
Paid in India on Loans in Course of Discharge—			
Interest on—			
4½ per cent Loan, 1950-55	..	..	2,304
3½ per cent Loan, 1842-43	..	..	618
3½ per cent Loan, 1854-55	..	..	56
3½ per cent Loan, 1865	..	..	425
3½ per cent Loan, 1900-01	..	..	3,228
3½ per cent Loan, 1947-50	..	..	5,824
3½ per cent Loan, 1954-59	..	..	42,23,488
3 per cent Defence Bonds, 1946	..	..	150
3 per cent Loan, 1949-52	..	..	16,576
3 per cent Loan, 1951-54	..	..	41,367
3 per cent Loan, 1953-55	..	..	48,87,540
2½ per cent Loan, 1948-52	..	..	725
2½ per cent Loan, 1954	..	..	72,94,273
Total	..	..	1,64,76,569
Carried over	..	..	42,63,94,166

(a) Correctly pertains to "3 per cent West Punjab Bonds, 1955" but erroneously adjusted in the Central Section of the accounts and has been set right in the later year's accounts.

(b) Correctly pertains to "3 per cent West Punjab Bond, 1956" but erroneously adjusted in the Central Section of the accounts and has been set right in the later year's accounts.

(c) Correctly pertains to "3 per cent Punjab Bonds 1960" but erroneously adjusted in the Central section of the accounts and has been set right in the later year's accounts.

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1955—*contd.*

		Amount of Interest paid during the year
		Rs.
Brought forward		42,63,94,165
A.—INTEREST ON ORDINARY DEBT—<i>contd.</i>		
(i) RUPEE DEBT— <i>contd.</i>		
<i>Permanent Loans—<i>contd.</i></i>		
<i>Discount on Rupee Loans—</i>		
Discount written off to Revenue		86,69,277
Total Interest on Permanent Loans		43,50,63,442
FLOATING LOANS		
Discount on Treasury Bills		9,63,00,939
Interest on other Floating Loans		29,955
Total		9,63,30,894
OTHER ITEMS		
Expenditure in connection with the issue of new loans		2,27,922
Management of Debt		24,70,529
Miscellaneous		3,75,969
Total		30,74,420
Total—Interest Rupee Debt		53,44,68,756
<i>Deduct—Interest realized on investment of cash balance in short term bonds, etc.</i>		(a) 69,82,128
Net Interest on Rupee Debt		52,74,86,628
(ii) STERLING DEBT		
	Amount of Loan on 31st March 1955	Annual amount of interest
	£	£
<i>Interest on Loans contracted in England under various Acts—</i>		£
India 4½ per cent. Stock (1950-55) (b) . . . . .	..	14
India 4½ per cent. Stock (1958-68)	341,040	17,852
India 4 per cent. Stock (1948-53) (b) . . . . .	..	16
India 3½ per cent. Stock 1954-59) . . . . .	..	9,404
India 3½ per cent Stock (1931)(b) . . . . .	..	13
India 3 per cent. Stock (1948) (b) . . . . .	..	79
India 2½ per cent. Stock (1926)	103,971	2,752
Accrued Interest on Indian Stocks purchased for cancellation	..	574
<i>Interest portion of Annuities created in purchase of Railways—</i>		
East Indian Railway . . . . .	..	474
Eastern Bengal Railway	310,944	14,900
Madras Railway	707,575	36,782
Scinde, Punjab and Delhi Railway	1,365,343	61,048
<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	9,370	422
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent	2,439	97
South Indian Railway Irredeemable Debenture Stock 4½ per cent	4,040	182
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent	10,437	417
Total		145,026
Discount on Loans		13,55,464
Management of Debt		5,829
Total Interest on Sterling Debt		32,94,972
Carried over		53,07,81,600

(a) This amount stands included in the Central Appropriation Accounts (Civil) for 1954-55 against the sub-head "Interest on Permanent Loans."

(b) Loans in the course of discharge.

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1955—*contd.*

		Amount of Interest paid during the year
		Rs.
Brought forward		53,07,81,000
A—INTEREST ON ORDINARY DEBT—<i>concl.</i>		
(iii) OTHER DEBTS		
Interest on loans from International Bank for Re-construction and Development—		
Interest on Agricultural Loan		5,17,539
Interest on Railway Loan		46,19,946
Interest on Bokaro-Konar Project Loan		28,68,323
Interest on D.V. Project Loan		2,814
Interest on loans taken from U.S.A. for Purchase of Wheat		2,25,78,146
Brokerage, Commission, etc.		10,21,223
Total Interest on Other Debts		3,16,08,041
Total A—Interest on Ordinary Debt		56,23,89,641
B.—INTEREST ON UNFUNDED DEBT		
Special Loans		6,57,759
Treasury Notes		2,036
Service Funds		1,92,131
Treasury Savings Deposits		1,05,10,042
Savings Bank Deposits		4,51,78,090
<i>Post Office Certificates—</i>		
Bonus on Post Office Cash Certificates		29,29,000
Bonus on Post Office National Savings Certificates		6,39,69,000
Bonus on State Certificates		2,45,000
Payments to Post Office for Savings Bank, Cash Certificates and Defence/National Savings Certificate work		1,70,90,577
<i>State Provident Funds—</i>		
General Provident Fund		86,39,371
Indian Civil Service Provident Fund		3,911
Indian Civil Service (Non-European Members) Provident Fund		18,629
Defence Savings Provident Fund		77,758
Defence Savings Railway Provident Fund		14,758
Defence Services Provident Fund		24,17,941
Contributory Provident Fund		7,33,617
Contributory (Transferred Railway Personnel) Provident Fund		1,06,563
Deposits in State Railway Provident Institution		3,41,59,804
Other Miscellaneous Provident Funds		28,66,971
Carried over		18,96,52,957
		56,23,89,641

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1955—*contd.*

	Amount of Interest paid during the year
Brought forward	56,23,89,641
	18,98,52,957
B.—INTEREST ON UNFUNDED DEBT—<i>concl.</i>	
<i>Special Deposit Accounts—</i>	
Postal Insurance and Life Annuity Fund	41,62,942
Baroda State Insurance Fund	52,471
Interest on Undisbursed pay of Indian Ranks	13,63,480
Railway Staff Benefit Fund	18,141
Hindu Family Annuity Fund	9,000
Other Deposit Accounts	2,816
<i>Payments in England</i>	
<i>Interest on balances of the—</i>	
Indian Civil Service Family Pension Fund	5,29,656
Indian Military Service Family Pension Fund	4,72,142
Indian Military Widows' and Orphans' Fund	1,46,400
Total B.—Interest on Unfunded Debt	19,66,10,005
C.—INTEREST ON OTHER OBLIGATIONS.	
DEPRECIATION AND OTHER RESERVE FUNDS	
Railway Revenue Reserve Fund (3·14 per cent)	1,17,07,829
Depreciation Reserve Fund—Railways (3·14 per cent)	3,35,16,214
Railway Development Fund (3·14 per cent)	59,90,488
Telephone Development Fund (3·14 per cent)	7,04,088
Renewals Reserve Fund—Posts and Telegraphs (3·14 per cent)	17,28,228
Renewal Reserve Fund—Salt Departments (3·14 per cent) . . . . .	..
General Reserve Fund—Lighthouse and Lightships (3·14 per cent)	2,91,189
Depreciation Reserve Fund—Lighthouse and Lightships (3·14 per cent)	55,019
Depreciation Reserve Fund—Vizagapatam Port (3·14 per cent)	1,34,263
Interest on Deposits of Depreciation Reserve of Government Commercial Undertakings (3·14 per cent)	2,32,946
Carried over	5,43,59,264
	75,89,99,646

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1955—*concl'd.*

		Amount of Interest paid during the year
Brought forward		75,89,99,646
		5,43,59,264
C—INTEREST ON OTHER OBLIGATIONS—<i>concl'd.</i>		
<i>Other items—</i>		
Interest on Deposits of Trusts of Indian Princes		5,70,214
"Own Your Telephone Exchange" Deposits		14,785
Miscellaneous		1,26,87,594
Total C—Interest on Other Obligations		6,76,31,857
Total Interest on Debt and Other Obligations of the Central Government		82,66,31,503
D—TRANSFERS		
<i>Deduct—</i>		
Interest transferred to Commercial Departments etc., in respect of Interest on Capital—		
Posts and Telegraphs		1,94,15,795
Irrigation		90,725
Salt		3,20,808
Vizagapatam Port		2,62,945
Overseas Communication Service		4,07,926
Currency Note Press		5,26,160
Nasik Security Printing Press		5,35,045
Government Collieries		22,07,156
Land Reclamation Scheme		16,90,352
Amount met from Railway Contribution		28,28,49,937
Interest paid by State Governments		(A) 16,01,75,664
Interest portion of equated payments on account of commuted value of pensions		24,82,496
Interest on capital advanced to the Damodar Valley Corporation		25,67,782
Interest portion of annuities purchased for payment of Sterling Pensions		
Total—D—Transfers		48,11,26,486
Balance being Interest on Debt and Other Obligations of the Central Government		34,55,06,017
Charged		34,55,06,017
Voted		

(A) Differs from the corresponding amounts shown in Account No. 41-B against the head "Interest on loans taken from the Central Government" as (i) certain credits relating to the previous years have been adjusted in the central books during 1954-55, (ii) certain credits have been adjusted in central books in subsequent years' accounts and (iii) certain credits adjusted in the years account under the heads other than "22—Interest, etc.—Deduct—Interest paid by State Governments."

No. 41-B.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st March, 1955

	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT										
RUPRE DEBT										
<i>Permanent Loans—</i>										
<i>Interest on—</i>										
5 per cent. Loan, 1955
4 per cent. Conversion Loan, 1952-63	22,47,547	92,24,576
4 per cent. Development Loan, 1963	4,92,541	22,00,446	4,58,526	38,25,516	..	..	23,35,463	43,03,744
4 per cent. Loan, 1964	19,68,281	..	..	..	14,35,319
4 per cent. Development Loan, 1964	14,35,319	..	..	..	..	..	..
3½ per cent. Loan, 1956
3½ per cent. Loan, 1956-61	10,46,322	..	..	7,17,329	17,63,651
2½ per cent. Loan, 1962	10,80,758	..	..	..	..	..	5,35,693
3½ per cent. Development Loan, 1962
3½ per cent. U.P. Encumbered Estate Act Bonds
3 per cent. Hyderabad Loan, 1360-70F (1950-60)
3 per cent. Loan, 1952-54	14,69,173
3 per cent. Loan, 1953-55	9,25,828	1,50,258	3,93,087	..	..	..	..
3 per cent. Loan, 1955	14,81,572
3 per cent. Loan, 1955-58	9,35,154	1,61,690	3,84,728	..	..	..	..
3 per cent. Loan, 1956
3 per cent. Loan, 1956-61	9,99,355	1,58,635	3,16,223	..	..	8,93,263	23,67,476
3 per cent. Loan, 1958	3,73,909	..	..	..	3,73,909
3 per cent. Loan, 1959	6,78,141	17,90,020
3 per cent. Loan, 1960	3,07,623	8,04,256	..	..	..	22,55,215
3 per cent. Development Bonds, 1960	9,56,500	..	12,98,715	..	..	..	1,94,993
3 per cent. Tapti Irrigation Loan, 1961	1,94,993	..	..	..	..	4,81,025	4,81,025
3 per cent. Loan, 1961-66	3,47,561
3 per cent. Loan, 1962	3,47,561	..	..	..	..	19,36,705
3 per cent. Development Loan, 1962	19,36,705	..	..	..	..	..	6,19,289
3 per cent. Loan, 1964	6,19,289	..	..	..	..	2,110
3 per cent. Miraj Water Works Loan, 1977	2,110	..	..	..	..	..	..

3 per cent. Porbander Water Project Loan . . . . .	..	..	..	..	..	..	..	..	..	..	..
2½ per cent. Loan, 1961 . . . . .	..	..	..	..	..	10,08,549	..	..	..	5,81,356	15,89,905
2½ per cent. Hyderabad Loan, 1384F (1974)	..	..	..	..	..	..	..	..	..	..	..
2½ per cent. Hyderabad Miscellaneous Loan	..	..	..	..	..	..	..	..	..	..	..
2½ per cent. Hyderabad Loan, 1363-73F (1953-63)	..	..	..	..	..	..	..	..	..	..	..
2½ per cent. Hyderabad Loan, 1364-69F (1954-59)	..	..	..	..	..	..	..	..	..	..	..
2½ per cent. Hyderabad Loan, 1365-70F (1955-60)	..	..	..	..	..	..	..	..	..	..	..
1½ per cent. Hyderabad Loan, 1974 . . . . .	..	..	..	..	..	..	..	..	..	..	..
Contribution to Madras State on pro-parti- tion Loans	38,54,324	..	..	..	..	..	..	..	..	..	38,54,324
Loans transferred from Madras Government	..	..	..	..	..	..	..	..	..	..	..
Interest on Old Railway Shares . . . . .	..	..	..	..	..	..	..	..	..	18,65,110	18,65,110
Compensation Bonds (Uttar Pradesh) . . . . .	..	..	..	..	..	..	..	..	..	..	..
<i>Paid in India on Loans in course of Discharge—</i>											
Interest on—											
7 per cent. Loan, 1931 . . . . .	..	..	..	..	..	..	..	..	..	..	..
6½ per cent. Loan, 1940 . . . . .	..	..	..	..	..	..	..	..	..	..	..
5½ per cent. Bonds, 1938 . . . . .	..	..	..	..	..	..	..	..	..	..	..
5 per cent. Travancore Loan, 1091 M.E. (1915-16) . . . . .	..	..	..	..	..	..	..	..	..	1,820	1,820
5 per cent. U.P. Loan, 1944 . . . . .	..	..	..	..	..	..	..	..	..	..	..
3½ per cent. Loan, 1951-58 . . . . .	..	..	..	..	..	..	..	..	..	..	..
3 per cent. Loan, 1952 . . . . .	..	..	..	..	195	3,926	..	..	..	3,722	7,843
3 per cent. Loan, 1953 . . . . .	..	..	..	..	..	9,574	..	..	..	..	9,574
3 per cent. Bhavanagar State Loans . . . . .	..	..	..	..	..	..	..	..	..	..	..
Loans in course of discharge (Hyderabad) . . . . .	..	..	..	..	..	..	..	..	..	..	..
Interest on Loans raised by merged States before merger. . . . .	..	..	..	1,210	..	..	..	..	..	..	1,210
Discount on State Loans . . . . .	..	..	..	..	53,507	38	..	..	..	..	53,545
Floating Loans—											
Interest on Other Floating Loans	1,28,926	..	46,294	..	..	81,146	..	4,703	21,138	..	2,82,207
Other Items—											
Management of Debt	25,200	..	..	83,026	11,367	66,148	..	..	57,508	..	2,43,249
Expenditure connected with the issue of New Loans . . . . .	..	..	1,313	2,252	18,646	71	..	..	88,166	..	1,10,448
Miscellaneous	342	17	..	665	5,50,123	3,598	..	287	2,66,870	..	8,21,902
Add—Interim payment of Interest on Bonds issued as Compensation to Zamindars.	..	..	16,30,575	..	..	..	..	..	..	..	15,30,575
Interest on Loans taken from the Central Government	68,87,397	4,66,890	81,51,833	1,25,85,016	43,12,587	80,53,452	1,57,05,597	3,73,18,685	1,45,46,545	..	10,80,28,002
Deduct—Interest realized on Investment of Cash Balance . . . . .	..	..	..	—18,152	1,95,162	..	..	..	..	..	1,77,010
TOTAL A—INTEREST ON ORDINARY DEBT (Carried over)	1,08,96,180	4,66,907	1,02,22,556	2,33,57,498	69,54,845	1,96,37,539	1,57,05,597	3,73,23,675	2,53,20,696	14,98,85,502	

No. 41-B.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st. March, 1955—*contd.*

	Brought forward	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT—<i>concl'd.</i>										
RUPEE DEBT—<i>concl'd.</i>										
Permanent Loans—<i>concl'd.</i>										
Interest on—										
5 per cent. Loan, 1955 . . . . .	..	..	..	..	8,76,663	..	..	..	..	8,76,663
4 per cent. Conversion Loan, 1953-63 . . . . .	..	..	..	..	11,70,440	..	..	..	..	11,70,440
4 per cent. Development Loan, 1963	92,24,576	15,79,456	11,36,256	4,13,002	12,92,974	..	..	4,56,451	12,28,683	1,53,31,398
4 per cent. Loan, 1964	43,03,744	8,01,348	..	..	..	..	..	..	..	51,05,092
4 per cent. Development Loan, 1964	14,35,319	..	..	..	..	..	..	..	..	14,35,319
3½ per cent. Loan, 1956 . . . . .	..	..	..	..	..	..	..	..	1,85,222	1,85,222
3½ per cent. Loan, 1956-61 . . . . .	..	..	..	..	..	..	..	..	1,04,378	1,04,378
3½ per cent. Loan, 1962	17,63,651	6,20,043	..	..	..	..	..	..	..	23,83,694
3½ per cent. Development Loan, 1962	10,80,758	..	..	..	..	..	..	..	..	10,80,758
3½ per cent. U.P. Encumbered Estate Act Bonds	5,35,693	..	..	..	..	..	..	..	..	5,35,693
3 per cent. Hyderabad Loan, 1360-70-F. (1950-60) . . . . .	..	..	15,38,391	..	..	..	..	..	..	15,38,391
3 per cent. Loan, 1952-54 . . . . .	..	..	..	..	..	..	..	..	2,74,025	2,74,025
3 per cent. Loan, 1953-55 . . . . .	..	..	..	..	..	..	..	..	2,21,556	2,21,556
3 per cent. Loan, 1955	14,69,173	..	..	..	..	..	..	..	..	14,69,173
3 per cent. Loan, 1955-58 . . . . .	..	..	..	..	..	..	..	..	3,10,170	3,10,170
3 per cent. Loan, 1958	14,81,572	..	..	..	..	..	..	..	..	14,81,572
3 per cent. Loan, 1958-61 . . . . .	..	..	..	..	19,23,991	..	..	..	..	19,23,991
3 per cent. Loan, 1958	23,67,476	..	..	..	15,67,663	..	..	..	..	39,35,139
3 per cent. Loan, 1959	3,73,909	..	..	..	..	..	..	..	..	3,73,909
3 per cent. Loan, 1960	17,90,020	..	..	..	..	..	..	..	..	17,90,020
3 per cent. Development Bonds, 1960	22,55,215	..	..	..	..	..	..	..	..	22,55,215
3 per cent. Tapti Irrigation Loan, 1961	1,94,993	..	..	..	..	..	..	..	..	1,94,993
3 per cent. Loan, 1961-66	4,81,025	..	..	..	..	..	..	..	..	4,81,025
3 per cent. Loan, 1962	3,47,561	..	..	..	..	..	..	..	..	3,47,561
3 per cent. Development Loan, 1962	19,36,705	..	..	..	..	..	..	..	..	19,36,705
3 per cent. Loan, 1964	6,19,289	..	..	..	..	..	..	..	..	6,19,289
3 per cent. Miraj Water Works Loan, 1977	2,110	..	..	..	..	..	..	..	..	2,110
3 per cent. Porbander Water Project Loan . . . . .	..	..	..	..	..	..	..	1,13,350	..	1,13,350

2½ per cent. Loan, 1961	15,89,905	..	..	..	..	..	..	..	..	15,89,905
2½ per cent. Hyderabad Loan, 1384F. (1974)	..	..	18,85,837	..	..	..	..	..	..	18,85,837
2½ per cent. Hyderabad Miscellaneous Loan	..	..	6,05,000	..	..	..	..	..	..	6,05,000
2½ per cent. Hyderabad Loan, 1363-73 F. (1953-1963)	..	..	12,69,705	..	..	..	..	..	..	12,69,705
2½ per cent. Hyderabad Loan, 1364-69 F. (1954-59)	..	..	15,75,223	..	..	..	..	..	..	15,75,223
2½ per cent. Hyderabad Loan, 1365-70 F. (1955-60)	..	..	26,61,178	..	..	..	..	..	..	26,61,178
1½ per cent. Hyderabad Loan, 1974	..	..	4,82,143	..	..	..	..	..	..	4,82,143
Contribution to Madras State on pre-partition Loans	38,54,324	..	..	..	..	..	..	..	..	38,54,324
Loans transferred from Madras Government	..	..	..	..	1,02,900	..	..	..	..	1,02,900
Interest on Old Railway Shares	..	..	1,39,597	..	..	..	..	..	..	1,39,597
Compensation Bonds (Uttar Pradesh)	18,65,110	..	..	..	..	..	..	..	..	18,65,110
<i>Paid in India on Loans in course of Discharge—</i>										
<i>Interest on—</i>										
7 per cent. Loan, 1931	..	..	..	..	700	..	..	..	..	700
6½ per cent. Loan, 1940	..	..	..	..	1,038	..	..	..	..	1,038
5½ per cent. Bonds, 1938	..	..	..	..	14	..	..	..	..	14
5 per cent. Travancore Loan, 1091 M.E. (1915-16)	..	..	..	..	..	..	..	..	463	463
5 per cent. U.P. Loan, 1944	1,820	..	..	..	..	..	..	..	..	1,820
3½ per cent. Loan, 1951-58	..	..	..	..	175	..	..	..	..	175
3 per cent. Loan, 1952	7,843	..	..	..	..	..	..	..	..	7,843
3 per cent. Loan, 1953	9,574	..	..	..	..	..	..	..	..	9,574
3 per cent. Bhavanagar State Loans	..	..	..	..	..	..	..	38,628	..	38,628
Loans in course of discharge (Hyderabad)	..	..	5,857	..	..	..	..	..	..	5,857
Interest on loans raised by merged States before merger	1,219	..	..	..	..	..	..	..	..	1,219
Discount on State Loans	53,545	..	6,867	5,200	..	..	..	5,03,968	..	5,69,610
<i>Floating Loans—</i>										
Interest on Other Floating Loans	2,82,207	28,57,540	51,592	2,11,722	21	..	29,77,618	5,489	5,78,315	69,62,504
<i>Other Items—</i>										
Management of Debt	2,43,249	22,057	11,527	1,177	40,783	..	..	1,406	6,301	3,28,500
Expenditure connected with the issue of New Loans	1,10,448	44,955	..	15,580	43,000	..	..	48,710	192	2,62,885
Miscellaneous	8,21,902	..	318	27,673	2,268	..	..	..	26,579	8,78,738
Add—Interim payment of interest on Bonds issued as Compensation to Zamindars	15,30,575	..	..	..	..	..	..	..	..	15,30,575
Interest on Loans taken from the Central Government	10,80,28,002	2,04,93,552	48,87,272	8,00,359	38,96,265	42,287	48,84,776	13,22,312	18,07,702	14,59,62,527
Deduct—Interest realised on Investment of Cash Balance	1,77,010	..	..	..	..	..	..	..	..	1,77,010
TOTAL A—INTEREST ON ORDINARY DEBT (Carried over).	14,98,85,502	2,64,18,951	1,62,56,763	14,74,713	1,07,18,893	42,287	78,62,394	24,90,344	47,41,586	21,98,91,433

No. 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st March, 1955—*contd.*

	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,08,96,189	4,66,907	1,02,22,556	2,33,57,498	69,54,845	1,96,37,539	1,57,05,597	3,73,23,675	2,53,20,696	14,98,85,502
B—Interest on Unfunded Debt										
Special Loans	7,257	..	..	49,043	..	14,000	..	..	12,000	82,800
Treasury Notes . . . . .	..	..	..	..	19,379	..	..	..	..	19,379
Savings Deposits . . . . .	..	..	..	681	..	..	..	..	..	681
State Provident Funds—										
General Provident Fund	7,81,308	5,70,687	9,13,379	34,01,333	9,59,602	15,48,593	4,71,724	12,01,420	18,24,098	1,16,72,144
I.C.S. Provident Fund	18,137	4,101	33,284	86,931	46,920	74,381	17,786	50,036	90,668	4,22,244
I.C.S. (Non-European Members) Provident Fund	14,838	2,913	16,748	23,298	10,024	24,262	3,973	14,099	26,958	1,37,113
Contributory Provident Fund	45,042	9,766	19,550	63,899	15,118	1,20,544	15,653	25,495	1,12,433	4,27,500
Contributory Provident Pension Fund	1,19,211	..	..	..	..	2,85,489	..	..	17,40,027	21,44,727
Workmen's Contributory Provident Fund . . . . .	..	..	..	2,299	..	..	..	..	..	2,299
Other Miscellaneous Provident Fund . . . . .	..	2,174	..	13,49,884	9,647	..	..	17,587	..	13,79,292
Special Deposit Accounts . . . . .	..	..	..	..	..	..	..	..	17,311	17,311
TOTAL B—INTEREST ON UNFUNDED DEBT	9,85,793	5,89,641	9,82,961	49,77,368	10,60,690	20,67,269	5,09,136	13,08,637	38,23,495	1,63,04,990
C—Interest on Other Obligations										
Interest on Contingency Reserve Fund—Electricity . . . . .	..	..	..	..	..	..	..	..	32,310	32,310
Interest on Depreciation Reserve Fund—Electricity . . . . .	..	..	..	..	..	..	..	..	7,26,500	7,26,500
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	45,498	..	79,635	..	..	89,758	..	..	..	2,15,891
Interest on Depreciation Reserve Fund—Irrigation . . . . .	..	..	..	..	..	..	..	..	78,900	78,900
OTHER ITEMS—										
Interest on Charitable and Other Funds . . . . .	..	..	..	..	..	..	..	..	..	..
Miscellaneous	997	..	..	5,056	..	1,18,982	50	..	..	1,25,085
Total—C.—Interest on Other Obligations	47,495	..	79,635	5,056	..	2,08,740	50	..	8,37,710	11,78,686
Total Interest on Debt and Other Obligations of the State Governments	1,19,29,477	10,56,548	1,12,85,152	2,83,39,922	80,15,535	2,19,13,548	1,62,14,783	3,86,32,312	2,99,81,901	16,73,69,178

D—Transfers										
<i>Deduct—Amount transferred to Commercial Departments, etc. in respect of Interest on Capital—</i>										
Irrigation	1,44,89,382	..	26,63,600	1,17,69,945	..	1,42,22,840	18,239	93,11,959	1,96,47,861	7,21,23,826
Electricity Schemes	1,08,26,885	..	15,82,746	..	..	1,81,96,175	15,44,709	35,18,911	1,12,32,745	4,69,02,171
Multi-purpose River Schemes . . . . .	..	..	..	..	..	..	1,47,80,573	3,06,98,968	..	4,54,79,541
Other Government Commercial Departments and Undertakings	2,32,596	..	3,65,844	19,325	..	10,70,630	..	2,32,138	..	19,20,533
Interest transferred to State Transport Service . . . . .	..	..	..	..	..	..	2,15,000	..	..	2,15,000
Interest transferred to Forest Department . . . . .	..	..	..	33,338	..	..	..	..	28,435	61,773
Interest on Capital Advanced to the Damodar Valley Corporation	..	..	52,76,260	..	..	..	..	..	..	52,76,260
Interest Portion of Equated Payments on account of commuted value of Pensions . . . . .	..	56,142	..	2,70,740	2,14,203	..	..	94,094	2,51,378	8,86,557
Interest met from Subventions from Central Road Fund . . . . .	..	..	..	..	35,115	..	..	..	..	35,115
Interest transferred to "85-A.—Capital Outlay on State Schemes of Government Trading" . . . . .	..	..	..	19,85,220	1,82,503	..	..	4,15,000	..	25,82,723
Interest on Specific Debt repayable by Government of India . . . . .	..	..	..	..	..	..	..	..	..	..
Interest and Other charges to be recovered from Andhra and Mysore Governments . . . . .	..	..	..	..	..	40,00,900	..	..	..	40,00,900
Total D—Transfers	2,55,48,863	56,142	98,88,450	1,40,78,568	4,31,821	3,74,90,545	1,65,58,521	4,42,71,070	3,11,60,419	17,94,84,399
Balance being Interest on Debt and Other Obligations of the State Governments (Charged)	-1,36,19,386	10,00,406	13,96,702	1,42,61,354	75,83,714	-1,55,76,997	-3,43,738	-56,38,758	-11,78,518	-1,21,15,201

No. 41-B.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st March, 1955—concl'd.

	Brought forward	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rls	Rs.	Rs.	Rs.	Rs.
Brought forward	14,98,85,502	2,64,18,951	1,62,56,763	14,74,713	1,07,18,893	42,287	78,62,394	24,90,344	47,41,586	21,98,91,433
B—Interest on Unfunded Debt—concl'd.										
Special loans	82,300	..	..	..	..	..	..	..	..	82,300
Treasury Notes	19,379	..	..	..	..	..	..	..	..	19,379
Savings Deposits	681	..	..	..	10,42,471	..	53,817	..	11,02,374	21,99,343
State Provident Funds—										
General Provident Fund	1,16,72,144	16,72,800	53,943	39,148	1,49,634	36,171	38,785	35,002	5,18,135	1,42,15,782
I.C.S. Provident Fund	4,22,244	72,360	..	..	..	..	..	..	..	4,94,604
I.C.S. (Non-European Members) Provident Fund	1,37,113	27,960	..	..	..	..	..	..	..	1,65,073
Contributory Provident Fund	4,27,500	1,10,721	21,552	9,724	..	2,429	4,07,602	1,017	1,22,612	11,03,157
Contributory Provident Pension Fund	21,44,727	..	..	..	..	..	..	..	..	21,44,727
Workmen's Contributory Provident Fund	2,299	..	..	..	..	..	..	..	..	2,299
Other Miscellaneous Provident Fund	13,79,292	96	2,565	14	1,17,857	..	..	..	1,200	15,01,024
Special Deposit Accounts	17,311	..	5,51,129	1,44,981	28,80,991	..	91,750	..	32,945	37,19,107
Total B—Interest on Unfunded Debt	1,63,04,990	18,83,937	6,29,189	1,93,867	41,90,953	38,600	5,91,954	36,019	17,77,266	2,56,46,775
C—Interest on Other Obligations—concl'd.										
Interest on Contingency Reserve Fund Electricity	32,310	..	..	..	..	..	..	..	..	32,310
Interest on Depreciation Reserve Fund—Electricity	7,26,500	..	..	..	..	..	..	..	..	7,26,500
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	2,15,891	—4,91,637	83,520	..	..	..	..	..	4,78,279	2,86,053
Interest on Depreciation Reserve Fund—Irrigation	78,900	..	..	..	..	..	..	..	..	78,900
Other Items—										
Interest on Charitable and Other Funds	..	..	90,879	..	3,73,647	..	29,807	..	..	4,94,333
Miscellaneous	1,25,085	..	30,227	..	30	29,576	..	2,111	..	1,87,029
Total C—Interest on Other Obligations	11,78,686	—4,91,637	2,04,626	..	3,73,677	29,576	29,807	2,111	4,78,279	18,05,125
Total Interest on Debt and Other Obligations of the State Governments	16,73,69,178	2,78,11,251	1,70,90,578	16,68,580	1,52,83,523	1,10,463	84,84,155	25,28,474	69,97,131	24,73,43,333

D—Transfers—consolid.										
<i>Deduct—Amount transferred to Commercial Departments, etc. in respect of Interest on Capital—</i>										
Irrigation	7,21,23,826	1,06,892	..	..	..	..	59,12,622	18,25,020	3,19,640	8,02,88,000
Electricity Schemes	4,69,02,171	5,46,000	..	..	86,92,317	..	6,46,857	1,28,277	67,72,000	6,36,87,622
Multi-purpose River Schemes	4,54,79,541	43,52,974	..	..	..	..	..	..	..	4,98,32,515
Other Government Commercial Departments and Undertakings	19,20,533	..	15,32,925	..	10,80,443	..	..	50,295	14,56,812	60,41,008
Interest transferred to State Transport Services	2,15,000	11,67,055	..	..	..	..	..	..	..	13,82,055
Interest transferred to Forest Department	61,773	..	..	..	..	..	..	..	..	61,773
Interest on Capital Advanced to the Damodar Valley Corporation	52,76,260	1,37,10,257	..	..	..	..	..	..	..	1,89,86,517
Interest Portion of Equated Payments on account of commuted value of Pensions	8,86,657	..	6,52,500	7,015	..	..	..	..	..	15,46,072
Interest met from Subventions from Central Road Fund	35,116	..	..	..	..	..	..	..	..	35,116
Interest transferred to "85-A.—Capital Outlay on State Schemes of Government Trading".	25,82,723	..	..	..	..	..	52,000	..	..	26,34,723
Interest on Specific Debt repayable by the Government of India . . . . .	..	..	..	..	..	..	..	..	3,41,000	3,41,000
Interest and other charges to be recovered from Andhra and Mysore Governments	40,00,900	..	..	..	..	..	..	..	..	40,00,900
Total D—Transfers	17,94,84,399	1,98,83,178	21,85,425	7,015	97,72,760	..	66,11,479	20,03,592	88,89,452	22,88,37,300
Balances being Interest on Debt and Other Obligations of the State Governments (Charged)	-1,21,15,221	79,28,073	1,49,05,153	16,61,565	55,10,763	1,10,463	18,72,676	5,24,882	-18,92,321	1,85,06,033

23—Appropriation for Reduction or Avoidance of Debt

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and State Governments. The amounts debited to the minor head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and State Governments, and the amounts debited to the minor head 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted Sinking Funds. The amounts are debited to these minor heads by *per contra* credit to the same minor heads under the Deposit head "Appropriation for Reduction or Avoidance of Debt."

No. 42—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended

	Central Government	STATE						Item No.
		Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SINKING FUNDS—								
<i>For Loans of State Governments—</i>								
5 per cent Loans, 1955	1
4 per cent Conversion Loans, 1953—63	2
4 per cent Development Loans, 1963	3,30,000	..	..	3
4 per cent Loans, 1963	46,91,000	..	15,49,500	..	4
4 per cent Loans, 1964	24,41,000	..	7,87,218	..	5
3½ per cent Loans, 1956	6
3½ per cent Loans, 1956—61	7
3½ per cent Loans, 1962	23,74,000	3,06,544	4,52,239	..	8
3 per cent Loans, 1955	1,75,000	1,87,500	..	9
3 per cent Loans, 1955—58	10
3 per cent Loans, 1956	1,76,897	1,87,650	..	11
3 per cent Loans, 1956—61	12
3 per cent Loans, 1958	1,87,250	1,65,000	..	13
3 per cent Loans, 1959	2,25,000	..	14
3 per cent Loans, 1960	26,33,000	3,04,342	4,50,000	..	15
3 per cent Loans, 1961	6,05,000	..	..	..	16
3 per cent Loans, 1961—66	17
3 per cent Loans, 1962	38,43,000	..	..	..	18
3 per cent Loans, 1964	6,09,864	..	..	19
3 per cent Development Bonds	6,59,631	..	20
2½ per cent Loans, 1961	6,13,953	..	21
Bhavangar State Bonds	22
General Sinking Fund (Madras)	15,32,000	..	23
<i>Deduct—Amount attributable to the Share of Andhra and Mysore Governments.</i>	18,54,900	..	24
Debt Redemption Reserve (Sinking Fund).	25
Loans taken from the Central Government for specific Schemes.	3,85,000 (a)	24,361 (b)	3,57,000 (b)	11,618 (b)	..	13,06,000 (c)	26
Total	3,85,000	24,361	1,89,44,000	21,01,515	49,54,791	13,06,000	27
OTHER APPROPRIATIONS—								
Appropriation from Ordinary Revenues	5,00,00,000	..	55,25,114 (d)	58,08,164	82,066	..	18,50,865	28
TOTAL—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (Charged).	5,00,00,000	3,85,000	56,49,475	2,27,52,164	21,83,581	49,54,791	31,56,865	29

(a) Relates to Sinking Funds for (i) Loans for Industrial Housing Schemes (Rs. 35,000) and (ii) Loans for Execution of incomplete Public Works Programme (Rs. 3,50,000).

(b) Relates to Sinking Funds for Loans for Industrial Housing Schemes.

(c) Relates to Sinking Funds for (i) Loans for Industrial Housing Schemes (Rs. 6,000), (ii) Loans for Electricity Schemes (Rs. 10,00,000) and (iii) Loans for State Transport Schemes (Rs. 3,00,000).

(d) The Corresponding amount under "S—Deposits and Advances (A) Sinking Funds, Other Appropriation" is Rs. 52,19,886.

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. 92 and 92-A). The application of the balances of the Sinking Funds in 1954-55 is shown in Account No. 103.

2. The annual provision from the Central Revenues 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 Rs. 5 crores from 1946-47.

31st March, 1955 for REDUCTION OF AVOIDANCE OF DEBT of the CENTRAL and STATE GOVERNMENTS

GOVERNMENTS											
Item No.	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,21,000	..	..	..	..	2,21,000
2	2,95,000	..	..	..	..	2,95,000
3	..	53,47,733	..	..	3,14,000	20,67,000	..	..	10,09,000	16,00,000	1,06,67,733
4	30,00,000	..	..	..	..	..	..	..	92,40,500
5	..	49,17,178	13,31,000	..	..	..	..	..	..	..	94,76,396
6	3,50,000	3,50,000
7	50,000	50,000
8	..	16,05,036	13,32,000	..	..	..	..	..	..	..	60,69,819
9	3,62,500
10	5,00,000	5,00,000
11	3,64,547
12	11,80,000	..	..	..	..	1,80,000
13	..	19,25,000	..	..	..	18,46,000	..	..	..	..	41,23,280
14	2,25,000
15	..	11,76,872	..	..	..	..	..	..	..	..	45,64,214
16	6,05,000
17	..	2,55,025	..	..	..	..	..	..	..	..	2,55,025
18	38,43,000
19	6,09,864
20	6,59,631
21	..	11,78,858	..	..	..	..	..	..	..	..	17,92,811
22	1,00,000	..	1,00,000
23	15,32,000
24	18,64,900
25	2,30,14,883	..	..	..	..	..	..	2,30,14,883
26	..	80,00,000 (e)	..	..	..	5,91,000 (f)	40,00,000 (g)	..	..	..	1,46,74,979
27	..	2,44,05,702	56,63,000	2,30,14,883	3,14,000	62,00,000	40,00,000	..	11,09,000	25,00,000	9,29,22,252
28	91,24,570	96,98,646	..	25,74,410	..	..	..	15,00,000	15,74,800	..	8,77,58,635
29	91,24,570	3,41,04,348	56,63,000	2,55,89,293	3,14,000	62,00,000	40,00,000	15,00,000	26,83,800	25,00,000	18,06,01,887

(e) Relates to Sinking Funds for Development Loans.

(f) Relates to Sinking Funds for Loans at 3-3/8 per cent for Specific Schemes.

(g) Relates to Sinking Funds for Loans for Bhakra Nangal Project.

Sections F. and FF.—Civil Administration

Revenue Rs. 61,16,73,971

Expenditure

{	Within the Revenue Account	Rs. 3,76,50,96,110
	Outside the Revenue Account	Rs. (a) 8,12,904
		Rs. 26,09,56,616

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
General Administration	43	Expenditure	331	..	52,14,02,488 } (a) 32,869 }
Audit	44	Expenditure	332	..	5,32,11,679
Administration of Justice	45	Receipts	334	3,29,99,348	..
" " "	45-A	Expenditure	336	..	11,84,02,176 } (a) 23,000 }
Jails and Convict Settlements	46	Receipts	337	99,51,401	..
" " "	46-A	Expenditure	339	..	7,25,66,749
Police	47	Receipts	341	2,91,96,961	..
" " "	47-A	Expenditure	343	..	59,57,73,233
Ports and Pilotage—					
A—Major Ports	48	Receipts	344	6,71,925	..
" " "	48-B	Expenditure	345	..	53,82,947
B—Other Ports	48-A	Receipts	344	65,11,643	..
" " "	48-C	Expenditure	345	..	95,35,508
Lighthouses and Lightships	49	Receipts	347	30,68,743	..
" " "	49-A	Expenditure	347	..	23,54,731
Dange District	51	Receipts	348	62,96,701	..
" " "	51-A	Expenditure	348	..	62,96,403
Tribal Areas	52	Expenditure	349	..	3,81,53,797
External Affairs	53	Expenditure	350	..	5,44,08,513
Scientific Departments	54	Expenditure	352	..	8,19,85,816
Education	55	Receipts	355	7,92,18,393	..
" " "	55-A	Expenditure	359	..	95,81,70,140 } (a) 2,21,000 }
Medical	56	Receipts	361	2,56,92,006	..
" " "	56-A	Expenditure	363	..	26,26,35,270 } (a) 2,000 }
Public Health	57	Receipts	365	2,46,34,694	..
" " "	57-A	Expenditure	367	..	14,02,45,495 } (a) 1,000 }
Agriculture	58	Receipts	371	7,77,23,762	..
" " "	58-A	Expenditure	375	..	23,29,88,047 } (a) 4,65,946 }
Rural Development	59	Receipts	379	96,85,884	..
" " "	59-A	Expenditure	379	..	2,59,28,675
Veterinary	60	Receipts	381	1,13,06,596	..
" " "	60-A	Expenditure	383	..	5,11,30,139 } (a) 4,883 }
Co-operation	61	Receipts	384	1,23,89,196	..
" " "	61-A	Expenditure	386	..	6,17,64,528 } (a) 58,552 }
Industries and Supplies	62	Receipts	389	16,83,89,687	..
" " "	62-A	Expenditure	393	..	26,43,11,889 } (a) 2,003 }
Aviation	63	Receipts	399	71,93,761	..
" " "	63-A	Expenditure	400	..	2,53,07,810
Broadcasting	64	Receipts	401	1,47,66,493	..
" " "	64-A	Expenditure	401	..	2,25,57,333
Miscellaneous Departments	66	Receipts	403	9,19,57,827	..
" " "	66-A	Expenditure	407	..	16,10,64,098 } (a) 1,651 }
Total—Carried over				61,16,73,971	3,76,55,77,394 } (a) 8,12,904 }

(a) Represents expenditure met from Contingency Fund.

Major Head	No. of Account	Detail of Accounts	Page	Revenue	Expenditure
				Rs.	Rs.
		Brought forward .		61,16,73,971	{ 3,76,55,77,364 (a) 8,12,904
		CAPITAL ACCOUNTS WITHIN THE REVENUE ACCOUNT			
Capital Outlay on Industrial Development	62-B	Expenditure	398	..	—4,81,254
		TOTAL .		..	—4,81,254
		Total Receipts and Expenditure within the Revenue Account.		61,16,73,971	{ 3,76,50,96,110 (a) 8,12,904
		CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT			
Capital Outlay on Ports	48-D	Expenditure	346	..	2,46,00,201
Capital Outlay on Lighthouses and Lightships	49-B	Expenditure	347	..	..
Capital Outlay on Improvement of Public Health	57-B	Expenditure	369	..	1,09,96,276
Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	Expenditure	378	..	1,97,93,609
Capital Outlay on Industrial Development	62-B	Expenditure	398	..	18,85,14,712
Capital Outlay on Civil Aviation	63-B	Expenditure	400	..	1,37,25,036
Capital Outlay on Broadcasting	64-B	Expenditure	401	..	33,26,782
		Total Expenditure outside the Revenue Account.		..	26,09,56,616

(a) Represents expenditure met from Contingency Fund.

Section F.—Civil Administration

The major heads grouped in this Section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section FF.—Civil Administration**Capital Accounts within the Revenue Account****Capital Accounts outside the Revenue Account**

The expenditure brought to account in this Section relates to capital outlay incurred by the Central and State Governments on measures connected with the improvement of Public Health, Schemes of Agricultural Improvement and Research, Industrial Development, the Development of Vizagapatam, Kandla and other Ports, 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 emoluments and/or allowances of the President, Heads of States, Cabinet and Ministers and expenses connected with the Council of States, House of the People, Legislative Councils and Legislative Assemblies; and the expenditure on account of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items of expenditure under this head in India.

2. Consequent to the transfer to the High Commission of India, London, of the agency functions which were being exercised previously by the United Kingdom Ministry of Commonwealth Relations, the payments to H. M.'s Treasury as the Indian Government's share of the cost of that Ministry which were being classified under the sub-major head "H—Miscellaneous" have ceased. 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 350.

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

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A—President, Vice-President, Heads of States, Cabinet and Ministers—</i>														
Emoluments and/or Allowances of the President/Governors/Rajpramukhs.	72,000	..	..	..	..	..	..	51,000	66,000	56,100	54,548	66,000	56,100	4,21,748
Secretariat Staff of the President/Governor/Rajpramukhs.	3,18,418	..	..	..	..	..	..	53,523	21,336	78,548	51,303	20,165	51,639	5,94,932
Secretariat Staff of the Vice-President .	32,280	..	..	..	..	..	..	..	..	..	..	..	..	32,280
Staff and Household of the President/Governors/Rajpramukhs.	3,95,726	..	..	..	..	..	..	1,19,985	81,354	99,960	2,72,482	86,045	2,19,153	12,74,705
Sumptuary Allowances of the President/Governors/Rajpramukhs.	45,000	..	..	..	..	..	..	12,000	7,500	7,500	22,500	7,500	22,500	1,24,500
Government Hospitality Organisation .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
State Conveyances and Motor Cars of the President.	64,710	..	..	..	..	..	..	..	..	..	..	..	..	64,710
Expenditure from Contract Allowances .	4,25,731	..	..	..	..	..	..	42,000	29,972	35,040	1,27,999	26,472	1,49,996	8,37,210
Tour Expenses	2,32,240	..	..	..	..	..	..	67,721	52,375	64,374	52,937	42,463	1,23,535	6,35,645
Chief Commissioners/Lieutenant Governors.	14,68,258	65,763	74,377	66,760	78,956	1,13,886	1,99,740	..	..	..	..	..	..	20,67,740
Cabinet	26,79,117	..	..	..	..	..	..	..	..	..	..	..	..	26,79,117
Ministers . . . . .	..	1,34,231	93,824	45,519	1,51,084	1,20,140	1,31,327	2,48,891	5,59,110	9,46,196	7,42,256	3,73,056	3,38,254	38,83,888
Advisors . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Charges . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	57,33,480	1,99,994	1,68,201	1,12,279	2,30,040	2,34,026	3,31,067	5,95,120	8,17,647	12,87,718	13,24,025	6,21,701	9,61,177	1,26,16,475
<i>B—Parliament and the State Legislature</i>														
Council of States	20,16,749	..	..	..	..	..	..	..	..	..	..	..	..	20,16,749
House of the People	49,72,021	..	..	..	..	..	..	..	..	..	..	..	..	49,72,021

Parliament Secretariat	22,93,448	..	..	..	..	..	..	..	..	..	..	..	..	22,93,448
Department of Parliamentary Affairs	1,25,518	..	..	..	..	..	..	..	..	..	..	..	..	1,25,518
Legislative Council . . . . .	..	..	..	..	..	..	..	..	..	4,24,163	1,93,122	..	1,47,684	7,64,969
Legislative Assembly . . . . .	..	1,04,252	1,20,411	45,520	2,23,202	1,54,061	1,84,063	3,26,652	3,11,747	15,17,422	8,68,808	6,70,207	7,67,660	52,94,005
State Legislative Secretariat . . . . .	..	1,21,765	52,344	15,207	..	1,50,195	84,361	1,22,761	1,42,734	..	2,95,937	1,38,806	2,46,164	13,70,274
Total	94,07,731	2,26,017	1,72,755	60,727	2,23,202	3,04,256	2,68,424	4,49,413	4,54,481	19,41,585	13,57,867	8,09,013	11,61,508	1,68,36,979
<i>O—Elections</i>														
Election Commission including Regional Commissioners and their Establishments	3,29,225	..	..	..	..	..	..	..	..	..	..	..	..	3,29,225
Other Election Charges	1,18,77,608	10,324	29,800	10,402	1,09,472	21,750	44,226	32,42,827	2,32,711	6,88,983	3,37,336	1,66,574	7,53,985	1,75,25,998
Total	1,22,06,833	10,324	29,800	10,402	1,09,472	21,750	44,226	32,42,827	2,32,711	6,88,983	3,37,336	1,66,574	7,53,985	1,78,55,223
Carried over to page 326	2,73,48,044	4,36,335	3,70,756	1,83,408	5,62,714	5,60,032	6,43,717	42,87,360	15,04,839	39,18,286	30,19,228	15,97,288	28,76,670	4,73,08,677

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A—President, Vice-President, Heads of States, Cabinet and Ministers—</i>													
Emoluments and/or Allowances of the President/Governors/Raj Pramukhs.	4,21,748	66,000	56,100	66,000	6,000	..	5,27,400	3,00,000	5,00,000	13,00,548	6,69,753	3,00,000	42,13,549
Secretariat Staff of the President/Governors/Raj Pramukhs.	5,94,932	81,161	74,388	1,38,118	1,58,585	42,967	64,953	..	58,262	80,670	50,954	54,753	13,99,743
Secretariat Staff of the Vice-President	32,280	..	..	..	..	..	..	..	..	..	..	..	32,280
Staff and Household of the President/Governors/Raj Pramukhs.	12,74,705	70,116	1,07,013	1,26,703	1,83,813	..	10,663	..	..	..	..	..	17,73,013
Sumptuary Allowances of the President/Governors/Raj Pramukhs.	1,24,500	7,500	9,000	18,999	22,500	..	..	..	..	..	..	..	1,82,499
Government Hospitality Organisation .	..	..	..	..	..	4,04,896	..	5,46,000	..	..	..	4,37,146 } (a)23,869 }	13,88,042 } (a)23,869 }
State Conveyances and Motor Cars of the President.	64,710	..	..	..	..	..	..	..	..	..	..	..	64,710
Expenditure from Contract Allowances .	8,37,210	33,237	41,023	62,997	1,33,000	..	..	..	..	..	..	..	11,07,467
Tour Expenses	6,35,645	46,256	61,555	1,32,231	46,957	38,529	..	..	..	..	..	..	9,61,173
Chief Commissioners/Lieutenant Governors.	20,67,740	..	..	..	..	..	..	..	..	..	..	..	20,67,740
Cabinet	26,79,117	..	..	..	..	..	..	..	..	..	..	..	26,79,117
Ministers	38,83,888	5,48,001	2,44,838	6,09,701	11,18,143	7,21,765	4,06,071	2,08,935	2,88,298	5,41,162	3,01,395	1,88,284	90,60,481
Advisors . . . . .	..	..	..	..	..	..	..	..	7,430	..	..	..	7,430
Other Charges . . . . .	..	..	..	..	..	..	..	..	..	792	..	..	792
Total	1,26,16,475	8,52,271	5,93,917	11,54,749	16,68,998	12,08,157	10,09,087	10,54,935	8,53,990	19,23,172	10,22,102	9,80,183 } (a) 23,869 }	2,49,38,036 } (a) 23,869 }
<i>B—Parliament and the State Legislature—</i>													
Council of States	20,16,749	..	..	..	..	..	..	..	..	..	..	..	20,16,749
House of the People	49,72,021	..	..	..	..	..	..	..	..	..	..	..	49,72,021

Parliament Secretariat	22,93,443	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	22,93,443	
Department of Parliamentary Affairs	1,25,518	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,25,518	
Legislative Council	7,64,960	..	2,78,551	2,75,207	1,80,948	1,64,695	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16,44,470	
Legislative Assembly	52,94,005	4,91,213	7,44,997	18,98,542	7,98,036	3,81,661	3,17,977	6,39,731	3,17,977	6,60,541	2,49,970	3,81,661	2,49,970	6,39,731	1,02,697	3,02,483	1,18,61,753											
State Legislative Secretariat	13,70,274	1,35,901	..	4,69,646	6,28,290	1,30,675	1,71,346	3,49,400	1,71,346	2,16,138	1,30,468	1,30,675	1,30,468	2,16,138	1,00,875	1,30,530	38,33,552											
Total	1,68,36,979	5,97,114	10,23,548	26,43,495	15,87,274	6,77,031	4,89,323	9,89,140	4,89,323	8,76,679	3,80,438	6,77,031	3,80,438	8,76,679	2,03,472	4,33,013	2,67,37,506											
<i>C—Elections</i>																												
Election Commission including Regional Commissioners and their Establishments	8,29,225	..	..	..	..	59,600	..	..	..	..	..	..	..	..	..	..	8,88,825											
Other Election Charges	1,75,25,998	92,898	8,59,660	1,69,880	6,89,611	1,16,478	1,52,197	5,89,259	1,52,197	1,564	3,03,330	1,16,478	3,03,330	1,564	1,10,071	1,65,083	2,02,43,979											
Total	1,78,55,223	92,898	8,59,660	1,69,880	6,89,611	1,75,078	1,52,197	5,89,259	1,52,197	1,564	3,03,330	1,75,078	3,03,330	1,564	1,10,071	1,65,083	2,06,52,904											
Carried over to page 328	4,73,08,677	16,41,783	19,77,125	59,87,574	39,45,883	19,07,044	16,50,607	27,36,556	16,50,607	28,01,416	15,37,758	19,07,044	15,37,758	28,01,416	13,35,645	16,78,279 } (a) 23,869 }	7,23,08,346 } (a) 23,869 }											

(e) Represents expenditure met from Contingency Fund.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 323	2,73,48,044	4,36,335	3,70,756	1,83,408	5,62,714	5,60,032	6,43,717	42,87,360	15,04,839	39,18,286	30,19,228	15,97,288	28,76,670	4,73,08,677
<i>D—Secretariat and Headquarters Establishments—</i>														
Civil Secretariat	8,38,52,171	5,56,453	4,68,687	1,45,177	10,18,180	9,28,473	11,15,851	34,67,123	26,10,144	44,40,731	96,86,669	25,93,752 } (a) 9,000 }	54,56,885	11,63,40,206 } (a) 9,000 }
Public Service Commissions	25,56,662	..	..	..	..	..	..	2,79,975	1,47,868	2,31,418	2,63,971	1,62,221	3,29,139	39,71,244
Boards of Revenue, Financial Commissioners and Establishments.	..	..	..	..	..	..	31,857	3,49,675	..	2,21,024	41,437	2,22,650	4,38,182	13,04,825
Directors of Land Records and Agriculture.	..	..	..	..	..	..	..	..	81,384	..	82,350	..	..	1,63,734
Inspectors General of Stamps, Registration and Excise.	..	..	..	..	..	..	..	..	..	30,816	..	..	..	30,816
Agent for Government Consignments.	..	..	..	..	..	..	..	2,857	..	..	..	..	17,178	20,035
Local Fund Audit Establishments	..	..	..	..	39,851	3,400	..	2,90,299	1,37,903	2,43,356	4,90,038	4,28,900	5,85,478	22,19,315
Repayment to Contingency Fund .	..	..	..	..	..	..	..	..	..	..	51,730	..	..	51,730
Welfare of Scheduled Tribes and Castes and other Backward Classes.	48,824	..	..	..	..	..	..	..	..	..	..	..	..	48,824
Total	8,64,57,647	5,56,453	4,68,687	1,45,177	10,58,031	9,31,873	11,47,708	43,89,929	29,77,299	51,67,345	1,06,16,195	34,07,613 } (a) 9,000 }	68,26,862	12,41,50,819 } (a) 9,000 }
<i>E—Commissioners—</i>														
Commissioners . . . . .	..	..	..	..	..	..	..	..	79,940	4,79,533	..	..	..	5,59,473
<i>F—District Administration—</i>														
General Establishments	13,59,567	3,30,089	8,29,146	97,659	8,23,100	12,05,326	10,30,248	30,61,556	28,99,255	83,89,867	99,14,985	61,50,396	41,59,080	4,02,50,274
Sub-Divisional Establishments	5,85,319	..	..	41,312	21,420	1,24,417	9,87,817	31,42,070	2,55,224	11,87,548	83,35,798	41,05,031	30,35,777	2,18,21,733
Other Establishments	4,89,014	91,967	2,94,648	..	1,25,986	14,576	..	1,66,17,555	5,80,851	8,67,424	1,50,67,507	67,41,160	2,18,72,629	6,27,63,317
Local Development Works . . . . .	..	..	..	..	..	..	..	..	..	..	32,49,102	..	..	32,49,102

National Extension Service . . . . .	..	..	..	..	..	..	..	..	..	..	34,97,036	..	..	34,97,036
Deduct—Establishment Charges recovered from other Governments, Departments, etc.	..	..	..	..	..	14,576	..	..	..	85,640	43,74,561	81,481	..	45,56,258
Deduct—Amount met from Central Road Fund.	4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	4,50,000
Total	19,83,900	4,22,056	11,23,794	1,38,971	9,70,506	13,29,743	20,18,065	2,28,21,181	37,35,330	1,03,59,199	3,56,89,867	1,69,15,106	2,90,67,486	12,65,75,204
Q—Works—														
Original Works . . . . .	..	..	..	..	..	..	..	..	8,678	93,930	..	25,261	19,136	1,47,005
Repairs	1,27,187	..	..	..	..	..	..	..	23,423	2,00,627	..	41,628	..	3,92,865
Local Development Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1,27,187	..	..	..	..	..	..	..	32,101	2,94,557	..	66,889	19,136	5,39,870
Total Carried over to page 330	11,59,16,778	14,14,844	19,63,237	4,67,556	25,91,251	28,21,648	38,09,490	3,14,98,470	83,29,509	2,02,18,920	4,93,25,290	2,19,86,896 (a) 9,000	3,87,90,154	29,91,34,043 (a) 9,000

(a) Represents expenditure met from Contingency Fund.

	Frought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Frought forward from page 325	4,73,08,677	15,41,783	19,77,125	39,87,574	39,45,883	27,36,556	16,50,607	19,07,044	15,37,758	28,01,415	13,35,645	15,78,279 } (a) 23,869 }	7,23,08,346 } (a) 23,869 }
D—Secretariat and Headquarters Establishments—													
Civil Secretariat	11,63,40,296 } (a) 9,000 }	31,76,205	30,25,421	1,35,85,431	92,44,355	47,95,549	27,09,365	16,69,718	17,79,030	22,55,690	15,71,427	14,85,762	16,16,38,249 } (a) 9,000 }
Public Service Commissions	39,71,244	1,23,463	1,93,741	4,58,197	2,40,365	2,71,857	1,59,325	1,28,042	96,068	2,05,091	1,20,192	1,65,302	61,32,887
Boards of Revenue, Financial Commissioners and Establishments	13,04,825	5,75,836	9,48,713	4,07,113	3,44,910	8,80,349	1,88,806	1,85,489	..	2,01,353	31,834	2,15,907	52,85,135
Directors of Land Records and Agriculture	1,63,734	..	..	..	..	..	..	..	..	..	..	..	1,63,734
Inspectors General of Stamps, Registration and Excise	30,816	..	..	..	..	..	..	..	..	..	..	..	30,816
Agent for Government Consignments	20,035	..	..	..	..	..	..	..	..	..	..	..	20,035
Other Charges . . . . .	..	..	2,78,477	..	..	..	..	..	..	..	..	..	2,78,477
Local Fund Audit Establishments	22,19,315	91,571	..	4,97,911	5,09,705	..	..	2,82,747	55,758	1,47,009	68,788	1,19,341	39,92,235
Repayment to Contingency Fund	51,730	..	..	..	..	..	..	..	..	..	..	..	51,730
Welfare of Scheduled Tribes and Castes and other Backward Classes	48,824	..	..	..	..	..	..	..	..	..	..	..	48,824
Total	12,41,50,819 } () 9,000 }	39,67,075	44,46,352	1,49,48,652	1,03,39,335	59,47,755	30,57,496	22,65,996	19,30,856	28,09,233	17,92,241	19,86,312	17,76,42,122 } (a) 9,000 }
E—Commissioners—													
Commissioners	5,59,473	..	2,43,941	6,91,568	3,76,773	..	9,24,912	..	1,28,462	5,92,465	91,381	..	36,08,975
F—District Administration—													
General Establishments	4,02,50,274	37,42,115	58,31,254	1,74,01,393	91,33,958	..	17,35,906	17,79,554	10,36,279	49,91,984	12,81,762	10,72,660	8,82,57,148
Sub-Divisional Establishments	2,18,21,733	10,61,729	6,02,368	56,86,977	20,34,649	9,58,117	31,43,533	..	6,73,744	53,72,170	14,69,753	..	4,28,24,773
Other Establishments	6,27,63,317	38,32,973	6,54,265	1,05,43,734	74,757	1,98,120	..	26,57,281	..	1,18,308	22,44,439	9,81,734	8,39,68,908
Local Development Works	32,49,102	..	..	..	..	..	..	..	..	..	..	..	32,49,102
National Extension Service	34,97,036	..	..	..	..	..	..	9,11,313	..	..	..	..	44,08,349

<i>Deduct—Establishment charges recovered from other Governments, Departments, etc.</i>	45,56,258	..	..	..	..	..	..	3,79,620	..	..	16,16,000	..	65,51,878
<i>Deduct—Amount met from the Central Road Fund.</i>	4,50,000	..	..	..	..	..	..	..	..	..	..	..	4,50,000
Total	12,65,75,204	86,36,817	70,87,887	3,36,32,104	1,12,43,344	11,56,237	48,79,439	49,68,528	17,10,023	1,04,82,462	33,79,954	19,54,403	21,57,06,402
G—Works—													
Original Works	1,47,005	73,85,708	..	2,25,889	3,36,554	..	..	..	..	..	..	..	80,95,156
Repairs	3,92,865	36,683	443	5,27,971	..	..	..	..	..	..	..	..	9,57,962
Local Development Works	..	..	..	..	..	..	..	..	..	19,96,408	..	..	19,96,408
Total	5,39,870	74,22,391	443	-7,53,860	3,36,554	..	..	..	..	19,96,408	..	..	1,10,49,526
Total Carried over to Page 331	29,91,34,043 (a) 9,000	2,15,68,066	1,37,55,748	5,40,13,758	2,62,41,889	98,40,548	1,05,12,454	91,41,568	53,07,099	1,86,81,983	65,99,221	55,18,994 (a) 23,869	48,03,15,371 (a) 32,869

(a) Represents expenditure met from Contingency Fund.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	11,59,16,77	14,844	19,63,237	4,67,556	25,91,251	28,21,648	38,09,490	3,14,98,470	83,29,509	2,02,18,920	4,93,25,290	2,19,86,896 } (a) 9,000	3,87,90,154	29,91,34,043 } (a) 9,000
<i>ii—Miscellaneous—</i>														
Payments to other Governments, Departments, etc., connected with Administration of Agency subjects and Management of Treasuries.	84,051	..	..	..	..	..	..	..	..	..	..	..	..	84,051
Discretionary grants by Heads of States etc.	..	..	34,037	1,870	18,545	20,000	9,971	58,742	37,000	2,80,043	20,939	74,580	56,088	6,11,815
Court of Wards	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Expenditure from Rural Reconstruction Grants	..	..	..	..	..	..	..	..	..	..	7,06,970	..	..	7,06,970
Rehabilitation Programme	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	28,344	..	..	..	..	..	11,942	7,09,673	10,683	2,34,115	..	6,32,407	9,81,718	26,08,882
Development Schemes	..	..	..	..	..	..	..	64,81,023	..	64,94,867	..	1,242	2,15,67,205	3,45,44,337
Deduct—Contributions recovered from other Governments, Departments etc.	4,29,442	..	..	..	..	..	3,100	16,87,400	..	..	..	..	2,46,654	23,66,596
Total	-3,17,047	..	34,037	1,870	18,545	20,000	18,813	55,62,038	47,683	70,09,025	7,27,909	7,08,229	2,23,58,357	3,61,89,459
<i>Charges in England—</i>														
Share of the Cost of High Commissioner's Establishment debitable to State Governments.	..	..	..	1,200	360	..	..	1,200	37,333	84,000	1,60,000	68,000	1,04,000	4,56,093
Leave Salaries and deputation pay	76,189	..	..	..	..	..	..	..	27,688	4,747	28,023	10,916	..	1,47,563
Sterling Overseas Pay	1,870	..	..	..	..	..	..	4,800	..	..	2,373	..	..	9,043
Stores	11,419	..	..	..	..	..	..	..	..	..	..	..	..	11,419
Other Charges	12,02,121	40	..	..	..	..	..	698	107	39	..	165	934	12,04,154
Total Charges in England	12,91,599	40	..	1,200	360	..	..	6,698	65,128	88,786	1,90,396	79,081	1,04,934	18,28,272
Total—Expenditure under General Administration.	11,68,91,330	14,14,884	19,97,274	4,70,626	26,10,156	28,41,648	38,28,303	3,70,67,206	84,42,320	2,73,16,731	5,02,43,595	2,27,74,206 } (a) 9,000	6,12,53,495	33,71,51,774 } (a) 9,000
Charged	12,45,438	81,551	84,351	79,748	1,00,828	1,36,997	2,19,808	6,59,242	7,03,475	9,25,504	9,20,329	5,10,586	10,01,387	93,69,248
Voted	11,26,45,892	13,33,333	19,12,923	3,90,878	25,09,328	27,04,651	36,08,495	3,64,07,964	77,38,845	2,63,91,223	4,93,23,266	2,22,63,620 } (a) 9,000	6,02,52,108	32,74,82,526 } (a) 9,000

(a) Represents Expenditure met from Contingency Fund.

No. 33—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1955—*concl'd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 329	29,97,34,43 } (a) 9,000	2,15,68,066	1,37,55,748	5,40,13,758	2,62,41,889	98,40,548	1,05,12,454	91,41,568	53,07,099	1,86,81,983	65,99,221	55,18,994 } (a) 23,869	48,03,15,571 } (a) 32,819
11 Miscellaneous—													
Payments to other Governments, Departments, etc., connected with Administration of Agency subjects and Management of Treasuries.	84,051	..	..	..	..	..	..	..	..	..	1,00,051	..	1,84,102
Discretionary grants by Heads of States etc.	6,11,815	1,15,266	10,039	46,795	69,293	..	11,750	..	..	9,816	59,795	10,265	9,44,864
Court of Wards	..	..	..	20,803	..	51,373	..	..	..	..	..	..	72,176
Expenditure from Rural Reconstruction Grants	7,06,970	..	..	..	..	..	..	..	..	..	..	..	7,06,970
Rehabilitation Programme	..	..	..	..	1,38,846	..	..	..	..	..	..	..	1,38,846
Miscellaneous	26,08,882	61,818	1,250	3,13,361	10,24,908	276	3,10,510	1,87,479	..	..	18,788	41,659	45,68,971
Development Schemes	3,45,44,377	..	..	..	..	..	..	..	..	..	99,304	..	3,46,43,641
Expenditure in connection with ex-Zamindari Estate.	..	82,581	..	..	..	..	..	..	..	..	..	..	82,581
Deduct—Contributions recovered from other Governments Departments, etc.	23,66,596	..	..	..	..	..	..	..	..	..	..	..	23,66,596
Deduct—Amount met from Zamindari abolition Fund.	..	82,787	..	..	..	..	..	..	..	..	..	..	82,787
Total	3,61,89,459	1,77,084	11,329	3,80,959	12,33,047	51,649	3,22,290	1,87,479	..	9,816	2,77,938	51,924	3,88,92,974
Charges in England—													
Shares of the cost of High Commissioner's Establishment debitable to State Governments.	4,56,603	2,401	19,757	1,48,000	72,000	..	..	2,800	..	..	..	2,200	7,03,281
Leave salaries and deputation pay	1,47,563	..	12,360	1,457	15,237	..	..	..	..	..	..	..	1,78,637
Storing Over Pay	9,043	..	..	1,460	..	..	..	..	..	..	..	..	10,503
Stores	11,419	..	..	..	..	..	..	..	..	..	..	..	11,419
Other Charges	12,04,154	32	1,000	2,133	267	81,060	..	3,657	..	..	..	..	12,92,313
Total Charges in England	18,28,272	2,433	33,167	1,53,050	87,504	81,060	..	6,457	..	..	..	2,200	21,94,143
Total Expenditure under General Administration	33,71,51,774 } (a) 9,000	2,17,47,583	1,38,00,244	5,46,47,767	2,75,62,440	99,73,257	1,08,34,744	93,35,504	53,07,099	1,86,91,799	68,77,159	55,73,118 } (a) 23,869	52,14,12,488 } (a) 32,819
Charge	96,69,248	4,49,043	5,93,633	10,67,488	8,69,014	3,46,664	5,28,741	4,80,598	6,76,952	9,36,855	8,60,119	6,16,850	1,70,93,196
Vote	32,74,82,526 } (a) 9,000	2,12,98,540	1,32,06,611	5,34,80,279	2,66,93,426	96,26,593	1,03,06,003	88,54,906	46,30,147	1,77,54,944	60,17,050	49,56,268 } (a) 23,819	50,43,17,293 } (a) 32,819

(a) Represents Expenditure met from Contingency Fund.

26—Audit

The salaries, establishments and other expenses of the Comptroller and Auditor General of India and of the various Accountants General who audit and account for civil transactions are shown under this head.

2. The expenditure on account of the Director of Audit, Defence Services is recorded under this head, while the cost of maintenance of Defence Services accounts is treated as a charge against the Defence Budget. The expenditure relating to the audit of the transactions of the Manufacturing Branch of the Salt Organisation, the Railway and Posts and Telegraphs Departments is recorded initially under this head and transferred subsequently to the working expenses of these Departments.

3. The expenditure in England includes the pay of the Auditor of Indian Accounts in the United Kingdom and his establishment.

No. 44—ACCOUNT of EXPENDITURE of the AUDIT DEPARTMENT for the year ended 31st March 1955

	Central Government
	Rs.
Comptroller and Auditor General	11,07,194
Officers of the Indian Audit Department—	
Civil	67,13,615
Posts and Telegraphs	7,32,038
Railways	8,10,560
Accounts and Audit Offices—	
Civil	4,86,97,165
Posts and Telegraphs	1,08,34,675
Railways	30,92,360
Deduct—Establishment charges recovered from—	
Posts and Telegraphs	1,15,66,713
Railways	39,02,920
Other Governments, Departments etc.	37,56,850
Charges in England—	
Auditor of Indian Accounts in the United Kingdom and his establishment	4,29,395
Leave salaries and deputation pay	9,827
Other charges	11,373
Total—EXPENDITURE OF THE AUDIT DEPARTMENT	5,32,11,679
Charged	14,97,458
Voted	5,17,14,221

XXI and 27—Administration of Justice

REVENUE

The bulk of the revenue under this head accrues from "General fees, fines and forfeitures" which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE

The expenditure consists chiefly of the pay of judges of civil and criminal courts and of magistrates and their establishments, with some charges on account of Administrators General and Law Officers of the several State Governments.

The variations, as between different States, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are recorded under this head. In certain States magisterial work is largely performed by the ordinary district administrative staff, the cost of which is debited to "25—General Administration".

No. 45—ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March 1955

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property.	1,769	3,248	3,571	1,327	39,375	1,725	12,133	51,896	25,501	10,887	1,56,532	64,561	3,72,525
Court fees realized in cash	11,336	..	..	..	5,431	..	5,939	1,69,673	5,449	43,711	74,180	3,24,385	6,40,104
General fees, fines and forfeitures	5,68,957	41,871	35,173	26,578	57,167	65,600	1,51,223	24,39,395	3,50,104	10,08,576	51,79,992	20,54,211	1,19,18,847
Pledership, etc., examination fees	..	..	..	..	..	..	..	..	135	19,033	29,214	..	48,382
Receipts of the Supreme Court	32,826	..	..	..	..	..	..	..	..	..	..	..	32,826
Receipts of the Official Assignee	..	..	..	..	..	..	..	..	..	..	88,756	..	88,756
Receipts of the Official Receiver, Calcutta.	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous fees and fines—													
Record Room receipts	..	..	2,831	..	..	2,075	..	607	..	..	8,16,976	1,14,800	9,37,289
Other receipts	61,926	..	253	..	28,711	2,332	36,365	50,503	29,055	6,294	5,27,327	1,26,973	8,09,739
Recoveries of over-payments	864	255	847	..	1,045	195	7,704	5,805	1,993	1,024	1,56,955	4,560	1,81,247
Collection of payments for fees rendered.	..	186	..	..	..	..	..	12,544	5,595	73	50,134	2,615	71,147
Miscellaneous	33,845	..	7,208	3,926	..	4,259	..	56,672	3,855	50,395	2,86,148	28,470	4,83,778
Receipts in England	2,944	..	..	..	..	..	..	..	..	..	..	..	2,944
Total	6,54,467	45,560	49,883	31,831	1,31,729	76,186	2,13,364	27,67,095	4,21,687	11,48,993	73,66,214	27,20,575	1,56,47,584
<i>Debit—Refunds</i>	<i>31,901</i>	<i>6,909</i>	<i>2,159</i>	<i>471</i>	<i>17,198</i>	<i>6,088</i>	<i>66,155</i>	<i>85,767</i>	<i>31,440</i>	<i>79,536</i>	<i>2,20,075</i>	<i>84,693</i>	<i>6,32,395</i>
TOTAL RECEIPTS UNDER ADMINISTRATION OF JUSTICE.	6,22,566	38,651	47,724	31,360	1,14,531	70,098	1,47,209	27,01,328	3,90,247	10,69,457	71,46,139	26,35,882	1,50,15,189

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property.	5,72,525	60,142	21,383	29,695	96,588	1,47,976	45,705	12,920	13,427	22,437	43,467	7,503	2,001	8,84,769
Court fees realized in cash.	6,40,104	1,78,890	11,298	31,010	1,44,600	15,045	77,295	604	18,370	3,628	9,447	5,147	8,736	11,44,173
General fees, fines and forfeitures.	1,19,18,847	40,09,967	4,57,417	17,83,605	26,72,518	26,72,575	3,18,307	1,89,402	6,46,415	2,25,862	4,02,263	2,09,593	4,76,980	2,69,82,851
Pleasurership etc., examination fees.	48,382	..	5,140	..	..	9,480	7,061	..	..	..	1,831	1,090	..	72,984
Receipts of the Supreme Court.	32,826	..	..	..	..	..	..	..	..	..	..	..	..	32,826
Receipts of the Official Assignee.	88,756	28,394	..	..	..	1,21,529	12,668	..	..	..	913	..	..	2,52,260
Receipts of the Official Receiver, Calcutta.	..	..	..	..	..	1,64,867	..	..	..	..	..	..	..	1,64,867
Miscellaneous fees and fines.—														
Record Room receipts	9,37,280	348	30	68,302	10,064	1,721	..	..	..	..	91,355	473	..	11,09,582
Other receipts	8,69,739	1,83,201	11,766	41,654	72,234	2,67,278	1,59,038	2,48,053	513	1,00,548	..	..	..	19,54,021
Recoveries of overpayments.	1,81,247	7,157	638	2,862	19,579	2,739	9	3,362	4,174	3,473	11,291	4,423	8,722	2,49,676
Collection of payments for services rendered.	71,147	32,915	363	2,38,558	13,139	1,88,750	..	..	4,000	5,424	1,456	3,182	..	5,58,934
Miscellaneous	4,83,778	1,64,577	26,675	26,341	2,11,462	98,004	1,55,900	..	24,674	15,952	34,786	8,309	37,357	12,87,815
Receipts in England	2,944	..	..	..	..	..	..	..	..	..	..	..	..	2,944
Total	1,56,47,584	46,73,601	5,34,710	22,22,024	42,40,184	36,89,964	7,75,983	4,54,341	7,11,573	3,77,324	5,96,808	2,39,720	5,33,796	3,46,97,702
Deduct—Refunds	6,32,395	3,13,838	15,571	1,46,962	2,67,769	1,45,699	31,123	18,977	30,562	25,826	40,743	11,627	18,162	16,98,354
Total Receipts under Administration of Justice.	1,50,15,189	43,59,853	5,19,139	20,75,062	39,72,415	35,44,265	7,44,860	4,36,264	6,81,011	3,51,498	5,56,065	2,28,093	5,15,634	3,29,99,348

No. 45-A—ACCOUNT of EXPENDITURE under ADMINISTRATION of JUSTICE for the year ended 31st March, 1955

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supreme Court	11,02,405	..	..	..	..	..	..	..	..	..	..	..	11,02,405
High Courts . . . . .	..	..	..	..	4,68,812	..	..	5,25,130	3,64,274	15,85,092	19,41,884	9,78,742	58,68,934
Law Officers	1,77,753	19,654	29,009	5,449	62,707	28,793	64,315 } (a) 23,000	4,34,745	1,82,823	11,42,383	12,59,909	5,93,614	40,01,154 } (a) 23,000
Administrator General and Official Trustee.	345	..	..	..	..	460	..	..	..	4,964	85,715	..	91,484
Sheriff and Reporter . . . . .	..	..	..	..	..	..	..	..	..	..	98,888	..	98,888
Official Assignee . . . . .	..	..	..	..	..	..	..	..	..	..	1,48,191	..	1,48,191
Official Receiver Calcutta . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Coroner's Court . . . . .	..	..	..	..	..	..	..	..	..	..	42,552	..	42,552
Presidency Magistrates' Courts . . . . .	..	..	..	..	..	..	..	..	..	..	9,84,178	..	9,84,178
Judicial Commissioner	4,37,854	65,368	91,617	2,000	..	1,27,253	1,08,686	..	..	..	..	..	8,32,778
Civil and Sessions Courts	1,85,351	2,18,111	2,69,099	70,089	6,48,760	2,64,520	7,01,750	35,90,654	4,37,603	58,55,393	1,16,93,160	30,32,374	2,69,60,864
Courts of Small Causes	89,485	..	..	..	83,241	..	..	..	..	..	7,23,110	..	8,95,836
Criminal Courts	88,669	80,286	..	14,119	..	37,449	..	22,97,626	7,17,800	8,73,343	36,98,616	9,03,658	87,11,566
Pledership and Mukhtearship examination charges.	..	..	..	..	..	..	..	..	718	..	..	..	718
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance 1943.	23,714	..	..	..	..	..	..	..	..	..	..	..	23,714
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England—													
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	..	7,792	..	..	13,514	21,306
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Law Charges	66,951	..	..	..	..	..	..	..	..	..	..	..	66,951
Other Charges	1,735	..	..	..	..	..	..	..	107	..	..	15	1,857
Total Expenditure on Administration of Justice.	21,74,262	3,83,419	3,89,725	91,657	12,63,520	4,58,475	8,74,751 } (a) 23,000	68,48,155	17,11,117	94,61,175	2,06,76,203	53,21,917	4,98,54,376 } (a) 23,000
Charged	11,04,140	40,342	12,384	..	..	33,785	51,949	5,25,130	3,72,173	15,85,092	20,18,642	9,95,036	67,38,673
Voted	10,70,122	3,43,077	3,77,341	91,657	12,63,520	4,24,690	8,22,802 } (a) 23,000	63,23,025	13,38,944	78,76,083	1,86,57,561	45,26,881	4,31,15,703 } (a) 23,000

(a) Represents expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supreme Court	11,02,405	..	..	..	..	..	..	..	..	..	..	..	..	11,02,405
High Courts	58,63,934	16,89,664	5,10,911	11,38,619	21,17,494	27,22,115	10,19,748	5,15,996	3,44,527	3,74,437	5,70,544	2,01,257	4,44,287	1,75,13,533
Law Officers	40,01,154 } (a) 23,000 }	6,26,098	2,88,553	3,35,560	11,86,232	9,03,404	2,61,631	1,91,075	1,20,038	1,81,150	3,76,729	1,26,215	2,88,646	88,86,485 } (a) 23,000 }
Administrator General and Official Trustee	91,484	64,787	..	11,978	23,635	3,37,937	..	..	3,885	..	..	..	5,694	5,39,400
Sheriff and Reporter	98,888	..	..	..	..	1,08,506	..	..	..	..	..	..	..	2,07,394
Official Assisnee	1,48,191	84,845	..	..	..	1,01,022	..	..	..	..	..	..	..	3,34,058
Official Receiver Caloutta	..	..	..	..	..	1,46,297	..	..	..	..	..	..	..	1,46,297
Coroner's Court	42,552	..	..	..	..	9,277	19,766	..	..	..	..	..	..	71,595
Presidency Magistrates' Courts	9,84,178	3,57,543	..	..	..	6,36,336	..	..	..	..	..	..	..	19,78,057
Judicial Commissioner	8,32,778	..	..	..	..	..	..	..	..	..	..	..	..	8,32,778
Civil and Sessions Courts	2,69,66,864	58,30,542	13,77,121	24,92,413	1,05,46,965	56,18,483	39,48,431	29,41,283	15,03,630	11,76,739	25,49,275	15,59,609	26,18,232	6,91,29,587
Courts of Small Causes	8,95,836	1,70,186	..	76,653	2,98,397	4,40,833	69,079	70,968	34,054	..	32,830	..	..	20,88,836
Criminal Courts	87,11,566	36,70,038	3,41,539	3,93,304	..	34,387	2,35,617	..	8,93,699	..	..	..	8,84,883	1,51,65,033
Pleadership and Mukhtearship examination charges	718	..	3,136	..	..	8,463	..	..	..	..	..	..	..	12,317
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance 1943	23,714	..	..	..	..	..	..	..	..	..	..	..	..	23,714
Works	..	..	..	..	2,57,136	..	86	..	..	..	..	..	..	2,57,222
Charges in England—														
Leave Salaries and Deputation Pay	21,306	..	..	..	12,683	2,457	..	..	..	..	..	..	..	36,446
Sterling Overseas Pay	..	..	..	..	2,705	..	..	..	..	..	..	..	..	2,705
Law Charges	66,951	..	..	..	..	..	..	..	..	..	..	..	..	66,951
Other Charges	1,857	193	..	2,285	130	2,604	..	..	294	..	..	..	..	7,363
Total Expenditure under Administration of Justice	4,98,54,376 } (a) 23,000 }	1,24,93,896	25,21,260	44,50,812	1,44,45,377	1,10,72,121	55,54,358	37,19,322	29,00,127	17,32,326	35,29,378	18,87,081	42,41,742	11,84,02,176 } (a) 23,000 }
Charged	67,38,673	17,74,702	5,10,911	11,40,904	21,88,817	27,50,476	10,19,748	5,15,996	3,44,821	3,74,437	5,70,544	2,06,568	4,44,287	1,85,80,884
Voted	4,31,15,703 } (a) 23,000 }	1,07,19,194	20,10,349	33,09,908	1,22,56,560	83,21,645	45,34,610	32,03,326	25,55,306	13,57,889	29,58,834	16,80,513	37,97,455	9,98,21,292 } (a) 23,000 }

(a) Represents expenditure met from Contingency Fund.

XXII and 28.—Jails and Convict Settlements

REVENUE

The principal item of revenue is the proceeds of the sale of jail manufactures which are, however, largely counter-balanced by the expenditure involved in their production

EXPENDITURE

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures, together with the pay and allowances of the necessary establishments.

No. 46—ACCOUNT of RECEIPTS under JAILS and CONVICT SETTLEMENTS for the year ended 31st March, 1955

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	2,260	899	2,129	305	25,627	2,151	4,011	8,173	13,011	11,494	1,86,278	19,823	2,76,161
Jail manufactures	31,771	6,393	1,352	3,399	66,947	2,120	7,935	1,56,540	18,438	13,36,949	14,40,540	1,60,585	32,32,969
Recoveries of overpayments	133	43	381	..	3	327	475	566	2,048	1,554	9,904	986	16,420
Collection of payments for services rendered	127	240	..	..	..	126	..	123	388	10,121	9,193	..	20,318
Total	34,291	7,575	3,862	3,704	92,577	4,724	12,421	1,65,402	33,885	13,60,118	16,45,915	1,81,394	35,45,868
Deduct—Refunds	33	1,240	..	..	235	..	..	..	27	94	303	..	1,932
Total Receipts under Jails and Convict Settlements	34,258	6,335	3,862	3,704	92,342	4,724	12,421	1,65,402	33,858	13,60,024	16,45,612	1,81,394	35,43,936

	STATE GOVERNMENTS													Total
	Brought forward	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	2,76,161	1,94,128	9,699	50,180	1,00,419	1,67,936	86,665	6,770	19,602	39,668	13,979	6,515	5,699	9,77,421
Jail manufactures	32,32,969	25,35,429	1,14,195	2,64,530	10,24,231	4,54,703	1,78,353	1,82,281	1,48,412	1,50,652	3,00,784	1,83,064	1,66,070	89,33,673
Recoveries of overpayments	16,420	2,454	619	6,818	18,320	102	1,740	5,418	894	3,312	7,845	857	721	65,520
Collection of payments for services rendered	20,318	2,407	..	450	26	..	..	..	..	..	2	..	..	23,203
Total	35,45,868	27,34,419	1,24,513	3,21,978	11,42,996	6,22,741	2,66,758	1,94,469	1,66,908	1,93,632	3,22,610	1,90,436	1,72,490	99,99,817
Deduct—Refunds	1,932	2,540	..	4,745	32,070	471	..	12	20	6,017	609	..	..	48,416
Total Receipts under Jails and Convict Settlements	35,43,936	27,31,879	1,24,513	3,17,233	11,10,926	6,22,270	2,66,758	1,94,457	1,66,888	1,87,615	3,22,001	1,90,436	1,72,490	99,51,401

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	3,89,692	1,47,916	2,19,228	31,253	5,50,261	1,77,703	4,59,590	20,87,033	17,42,437	80,21,441	74,96,510	25,79,827	2,39,02,891
Jail manufactures	8,934	12,901	3,956	1,412	80,714	15,087	5,822	84,186	—18,975	13,63,591	8,45,297	1,15,428	25,18,353
Charges on account of persons confined or detained in Jails outside the State	27,395	..	..	5,160	..	..	..	64,067	818	3,112	..	641	1,01,193
Works . . . . .	..	..	..	..	..	..	..	..	92,701	18,198	..	..	1,10,899
Charges in England—													
Stores . . . . .	..	..	..	..	..	..	..	..	..	4,362	..	..	4,362
Total Expenditure under Jails and Convict Settlements	4,26,021	1,60,817	2,23,184	37,825	6,30,975	1,92,790	4,65,412	22,35,286	18,16,981	94,10,704	83,41,807	26,95,896	2,66,37,698
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	4,26,021	1,60,817	2,23,184	37,825	6,30,975	1,92,790	4,65,412	22,35,286	18,16,981	94,10,704	83,41,807	26,95,896	2,66,37,698

No. 46-A—ACCOUNT of EXPENDITURE connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1955—*concid.*

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	2,39,02,891	77,57,702	21,64,998	36,68,065	1,16,29,000	71,86,439	22,67,561	13,44,145	11,47,265	9,92,176	24,43,152	4,62,497	5,45,462	6,55,11,353
Jail manufactures	25,18,353	15,43,977	1,06,942	1,72,838	7,04,081	3,74,990	2,27,830	1,26,600	1,35,667	1,12,134	1,27,529	1,22,514	1,55,728	64,28,663
Charges on account of persons confined or detained in Jails outside the State	1,01,193	7,588	..	1,659	..	..	..	..	..	..	109	..	..	1,10,549
Works	1,10,899	..	..	21,326	3,21,004	1,097	599	17,086	..	..	..	..	..	4,72,011
Charges in England—														
Stores	4,362	39,791	..	..	..	..	..	..	..	..	..	..	..	44,153
Total Expenditure under Jails and Convict Settlements	2,66,37,698	93,49,058	22,71,940	38,63,888	1,26,54,085	75,62,526	24,95,490	14,87,831	12,82,932	11,04,310	25,70,790	5,85,011	7,01,190	7,25,66,749
Charged . . . . .	..	43	..	..	..	..	..	..	..	..	..	..	..	43
Voted	2,66,37,698	93,49,015	22,71,940	38,63,888	1,26,54,085	75,62,526	24,95,490	14,87,831	12,82,932	11,04,310	25,70,790	5,85,011	7,01,190	7,25,66,706

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

P. and P.T.—Civil Administration.

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc.

EXPENDITURE

2. The great bulk of the expenditure is on account of the police force and its supervision. The expenditure on account of the Railway Police was, in the case of Indian Government Railways managed by Companies, formerly distributed between Government and Railway Companies in the proportion of 3/10ths and 7/10ths. From 1919-20, Government was bearing all charges for "Crime and Order" police, the Railway Companies being responsible for the control of, and the charges on account of, 'Watch and Ward' staff, besides making a lump contribution to Government equivalent to the difference between what each Railway was required by its contract to pay, viz. 7/10 ths 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. The charges of the Intelligence Bureau attached to the Ministry of Home Affairs

1. 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, 1955

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police	..	22,992	..	..	..	..	5,30,892	..	..	11,34,458	3,77,445	8,24,362	28,90,149
Police supplied to Railways	..	..	..	..	..	..	..	..	..	..	..	1,710	1,710
Police supplied to public departments, private companies and persons.	1,15,876	..	..	..	..	..	26,911	31,709	1,21,907	39,330	..	2,39,914	6,75,446
Receipts and recoveries on account of Presidency Police.	..	..	..	..	..	..	..	..	..	13,13,948	..	3,38,206	16,52,154
Recoveries on account of Village Police	..	..	..	..	..	..	..	..	9,53,483	..	..	..	9,53,483
Cash receipts under the Arms Act	13,483	6,129	6,114	..	1,034	22,481	151	..	..	3,19,295	..	13,161	3,81,848
Fees, fines and forfeitures	8,508	860	97	..	1,892	980	13,473	..	4,07,271	7,97,950	66,920	99,551	13,97,502
Recoveries of overpayments	34,809	2,546	9,006	104	5,493	8,115	51,901	53,483	4,392	2,52,980	75,701	82,195	5,80,725
Collection of payments for services rendered	4,32,250	8,960	..	93	..	95,884	7,309	7,270	6,64,655	3,78,026	26,516	1,70,317	17,91,280
Miscellaneous	5,31,568	15,072	1,471	4,746	19,588	23,791	1,23,918	1,00,171	4,41,564	9,87,429	3,53,444	4,53,853	30,56,615
Receipts in England	..	..	..	..	..	..	..	..	..	87	..	..	87
TOTAL	11,36,293	56,559	16,688	4,943	28,007	1,51,251	7,54,555	1,92,633	25,93,272	52,23,503	9,00,026	22,23,269	1,32,80,999
Deduct—Refunds	962	80	205	..	1,004	..	1,658	2,457	1,36,500	1,27,940	20,323	5,705	2,96,834
Total Receipts under Police	(a) 11,35,331	56,479	16,483	4,943	27,003	1,51,251	7,52,897	1,90,176	24,56,772	50,95,563	8,79,703	22,17,564	1,29,84,165

(a) Includes receipts pertaining to Delhi State.

No. 47-A—ACCOUNT OF RECEIPTS under POLICE for the year ended 31st March, 1955—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police	28,90,149	..	..	39,43,247	..	..	..	2,63,135	..	..	99,483	18,010	72,14,024
Police supplied to Railways	1,710	..	1,143	..	1,334	..	..	..	44,799	5,93,970	..	..	6,42,956
Police supplied to public departments, private companies and persons.	5,75,446	472	2,144	..	47,991	..	9,145	1,08,923	4,173	4,142	23,114	1,29,022	9,04,572
Receipts and recoveries on account of Presidency Police	16,52,154	..	..	..	20,29,930	..	..	..	..	..	..	..	26,82,084
Recoveries on account of Village Police	9,53,483	50,120	2,452	..	..	..	..	..	..	..	..	..	10,06,055
Cash receipts under the Arms Act	3,81,848	30,329	1,23,783	3,95,559	1,37,001	..	40,921	..	..	..	15,527	5,210	11,80,178
Fees, fines and forfeitures	13,97,502	3,549	52,409	86,602	53,879	1,30,269	..	4,285	4,333	55,128	28,022	3,974	18,19,752
Recoveries of overpayments	5,80,725	5,335	1,69,546	2,30,043	27,960	30,796	45,358	12,236	..	3,02,558	36,959	14,528	14,56,043
Collection of payments for services rendered	17,91,280	9,219	6,45,698	18,91,487	85,905	40,036	..	21,182	6,138	21,902	2,158	1,26,957	46,41,962
Miscellaneous	30,56,615	1,54,900	11,62,607	10,20,282	3,43,463	5,57,451	4,19,971	1,08,900	21,982	1,91,723	28,280	11,346	70,77,520
Receipts in England	87	..	..	267	..	..	..	..	..	..	..	..	354
TOTAL	1,32,80,999	2,53,924	21,59,783	75,67,487	27,27,263	7,58,551	5,15,395	5,18,661	81,426	11,69,423	2,33,543	3,09,047	2,95,75,500
Deduct—Refunds	2,96,534	2,804	16,669	12,172	22,445	10,940	261	2,762	553	8,886	3,601	220	3,78,539
Total Receipts under Police	1,29,84,465	2,51,120	21,43,114	75,55,315	27,04,818	7,47,611	5,15,134	5,15,899	80,872	11,60,537	2,29,942	3,08,827	2,91,96,961

CENTRAL AND STATE GOVERNMENTS IN INDIA. FOR THE YEAR 1954-55

F. and P. — One Attachment.

No. 47-A—ACCOUNT of EXPENDITURE under POLICE for the year ended 31st March, 1955

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police . . . . .	..	..	..	..	..	..	..	..	..	1,93,40,157	..	49,22,072	2,42,62,229
Superintendence	27,958	84,827	69,904	..	45,844	4,75,599	3,66,929	2,35,641	6,15,506	6,98,625	2,49,541	4,86,872	33,57,246
District Executive Force	2,17,00,372	25,02,317	15,41,538	3,49,011	17,34,572	32,18,575	2,09,27,415	94,52,388	2,32,54,729	6,25,10,241	2,10,51,400	3,37,46,756	20,19,89,314
Police Training Schools and colleges	5,45,993	..	..	..	13,420	44,378	1,72,744	1,88,164	3,47,593	2,34,138	2,22,178	4,31,513	22,00,121
Village Police . . . . .	..	..	..	..	..	..	10,420	..	36,26,312	..	..	492	36,37,224
Home Guards . . . . .	..	..	..	..	..	..	..	2,29,687	17,99,986	11,31,478	15,79,994	..	47,41,145
Special Police	26,39,928	..	7,89,752	..	..	4,73,987	34,01,815	452	61,55,137	3,332	..	48,23,943	1,82,88,346
Railway Police	6,36,371	44,212	..	..	..	..	8,70,282	1,73,640	6,10,690	36,25,304	17,97,249	18,12,743	95,70,491
Criminal Investigation Department	20,28,521	..	..	15,490	5,102	2,18,741	10,98,790	41,32,997	26,44,173	44,17,918	10,44,052	17,96,222	1,74,02,006
Transfers to the General Police Fund . . . . .	..	..	..	..	..	..	..	..	2,04,851	..	..	..	2,04,851
Miscellaneous	1,34,41,225	2,300	..	..	..	..	..	..	2,36,738	..	..	1,200	1,36,81,463
Works . . . . .	..	..	..	..	..	..	..	4,19,028	62,523	2,877	..	..	4,84,428
Charges in England—													
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	1,946	7,245	13,920	13,527	7,537	29,047	73,222
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	2,133	..	..	..	..	842	2,975
Stores	19	..	..	..	..	..	..	..	11,896	..	3,303	..	15,218
Other Charges . . . . .	..	..	..	..	..	..	..	..	1,543	11,517	..	1,125	14,185
Total Expenditure under Police	4,10,20,387	26,33,656	24,01,194	3,64,501	17,98,938	44,31,280	2,68,52,474	1,48,39,242	3,95,85,597	9,19,89,114	2,59,55,254	4,80,52,827	29,99,24,464
Charged . . . . .	..	..	..	..	..	..	..	..	..	1,563	..	125	1,688
Voted	(a)4,10,20,387	26,33,656	24,01,194	3,64,501	17,98,938	44,31,280	2,68,52,474	1,48,39,242	3,95,85,597	9,19,87,551	2,59,55,254	4,80,52,702	29,99,22,776

(a) Includes expenditure pertaining to Delhi State.

No. 47-A—ACCOUNT of EXPENDITURE under POLICE for the year ended 31st March, 1955—concl'd.

HN14608A00-10

P. and P.T.—Civil Administration

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police	2,42,62,229	..	..	..	2,00,73,177	..	..	..	..	..	..	48,581	4,43,83,987
Superintendence	33,57,246	3,19,673	3,86,338	7,45,122	5,79,380	15,33,107	8,57,889	2,17,507	9,40,400	4,61,933	1,05,069	4,47,584	99,51,248
District Executive Force	20,19,89,314	1,07,97,538	2,75,50,612	5,25,60,442	3,38,46,689	2,16,17,809	81,73,834	1,04,41,136	66,80,088	2,16,01,475	74,23,707	42,78,020	40,69,60,644
Police Training Schools and Colleges	22,00,121	2,21,756	2,67,609	3,95,063	6,59,916	2,47,713	1,36,516	49,283	1,42,099	2,69,844	..	82,791	46,82,711
Village Police	36,37,224	4,39,084	..	34,60,292	..	16,43,074	23,74,855	..	..	..	15,04,258	..	1,30,58,787
Home Guards	47,41,145	..	..	..	..	..	34,901	..	2,09,045	..	2,57,511	..	52,42,602
Special Police	1,82,88,346	18,18,329	..	95,09,990	10,64,077	38,53,533	48,33,779	3,55,866	..	61,94,830	5,29,660	31,71,550	4,96,19,960
Railway Police	95,70,491	1,62,016	6,93,015	36,92,609	5,40,605	2,95,632	2,86,627	3,69,877	1,46,356	4,74,202	3,47,006	49,894	1,66,28,330
Criminal Investigation Department	1,74,02,006	9,31,188	12,51,608	18,41,643	23,67,642	16,67,327	3,82,541	2,06,341	5,75,185	7,52,298	3,59,899	4,14,161	2,81,51,839
Transfers to the General Police Fund	2,04,851	..	..	..	..	..	..	..	..	..	..	..	2,04,851
Miscellaneous	1,36,81,463	1,860	68,799	91,534	..	..	..	..	..	..	..	..	1,38,43,656
Works	4,84,428	47,979	2,48,205	15,14,107	4,61,454	7,902	..	..	..	..	..	..	27,64,075
Charges in England—													
Leave Salaries and Deputation Pay	73,222	17,143	13,968	21,981	31,136	..	..	..	..	..	..	..	1,57,450
Sterling Overseas Pay	2,975	2,133	4,800	6,933	..	..	..	..	..	..	..	..	16,841
Stores	15,218	..	..	57,564	..	..	..	142	..	..	..	16,993	89,917
Other Charges	14,185	65	..	619	1,453	..	..	13	..	..	..	..	16,335
Total Expenditure under Police	29,99,24,464	1,47,68,764	3,04,84,954	7,38,97,899	5,96,25,509	3,08,66,097	1,70,80,942	1,16,40,165	86,93,173	2,97,54,582	1,05,27,110	85,09,574	59,57,73,233
Charged	1,688	..	..	..	..	..	..	..	..	..	..	..	1,688
Valid	29,99,22,776	1,47,68,764	3,04,84,954	7,38,97,899	5,96,25,509	3,08,66,097	1,70,80,942	1,16,40,165	86,93,173	2,97,54,582	1,05,27,110	85,09,574	59,57,71,545

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 State Governments. Madras, Bombay Calcutta, Vizagapatam, Kandla and Cochin are Major Ports.

2. Receipts and expenditure connected with the maintenance of river flotillas, pilot establishments and harbours are shown under these heads.

Expenditure outside the Revenue Account—73—Capital Outlay on Ports**A—Capital Outlay on Vizagapatam Port**

This sub-major head exhibits the capital expenditure in connection with the development of Vizagapatam Port, which has been undertaken to afford an outlet easy of approach for the trade of the Madhya Pradesh and Upper India generally and to ease the congestion at the Port of Calcutta and also to some extent at Bombay and on the railways leading to them.

B—Capital Outlay on Kandla Port

Capital expenditure incurred in connection with the development of Kaudla as a major port is booked under this sub-major head. The project has been undertaken to relieve to some extent the pressure on the port of Bombay and reduce substantially the rail roads to and from the hinterland covering Central India, Rajasthan, Delhi and Punjab.

C—Capital Outlay on other Ports

This sub-major head accommodates the account of Capital expenditure on all other ports.

No. 48—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—A—MAJOR PORTS, for the year ended 31st March, 1955

	Central Government
	Rs.
A—MAJOR PORTS—	
Survey fees	1,68,962
Fees for engagement and discharge of seamen	2,47,422
Fees for registration of vessels	7,864
Examination fees and miscellaneous	2,51,348
Total	6,75,596
Deduct—Refunds	3,671
TOTAL RECEIPTS A—MAJOR PORTS	6,71,925

No. 48-A—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B—OTHER PORTS, for the year ended 31st March, 1955

	Central Government	STATE GOVERNMENTS					Total
		Government of Assam	Government of Bombay	Government of Orissa	Government of West Bengal	Government of Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS—							
Sale proceeds of Vessels and Stores . . . . .	..	..	..	..	1,536	19,600	21,136
Freight Passage and Tonnage	20,89,678	..	..	..	..	9,66,551	30,56,229
Registration and other fees	27	70	..	1,100	29,946	21,02,672	21,33,815
Miscellaneous	2,65,920	445	32,792	525	95,888	9,43,818	13,39,388
Receipts in England	7,735	..	..	..	..	..	7,735
Total	23,63,360	515	32,792	1,625	1,27,370	40,32,641	65,58,303
Deduct—Refunds . . . . .	..	..	..	..	674	45,986	46,660
Total Receipts B—Other Ports	23,63,360	515	32,792	1,625	1,26,696	39,86,655	65,11,643

No. 48-B—ACCOUNT of EXPENDITURE under PORTS and PILOTAGE—A—MAJOR PORTS, for the year ended 31st March, 1955

	Central Government
	Rs.
A—MAJOR PORTS—	
Direction (Headquarters Establishments)	6,14,899
Principal officers and their establishments	13,90,821
Shipping offices	7,96,106
Welfare Organisation for seamen	2,16,440
Ship Survey Department	2,75,856
Training Scheme for Ratings	6,19,465
Training Ship	7,33,604
Miscellaneous	3,239
Development Scheme under Five Years Plan	21,628
<i>Deduct—Establishment charges recovered from other Governments, Departments, etc.</i>	<i>65,033</i>
Charges in England—	
Leave salaries and deputation pay	21,112
Government Scholarships	381
Stores	6,60,220
Welfare Organization for seamen	84,717
Other charges	9,492
TOTAL EXPENDITURE—A—MAJOR PORTS (Voted)	63,82,947

No. 48-C—ACCOUNT of EXPENDITURE under PORTS and PILOTAGE—B—OTHER PORTS for the year ended 31st March, 1955

	STATE GOVERNMENTS					Total
	Central Government (a)	Government of Bombay	Government of Orissa	Government of West Bengal	Government of Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	
B—OTHER PORTS—						
Pay and allowances of officers and men afloat . . . . .	..	..	..	..	9,48,867	9,48,867
Charges for pooled launches . . . . .	..	..	..	5,14,996	17,836	5,32,832
Purchase of Marine stores and coal for the building repairs and outfit of ships and vessels . . . . .	..	..	..	..	8,31,886	8,31,886
Pilotage and Pilot Establishments . . . . .	..	..	29	..	30,868	30,897
Ports Establishments	20,87,605	1,85,736	..	88,186	5,81,199	29,42,726
Miscellaneous Shore Establishments	18,14,985	..	..	..	5,42,466	23,57,451
Welfare Organisation for Seamen	9,932	..	..	..	..	9,932
Miscellaneous . . . . .	..	..	1,950	2,94,582	8,31,246	11,27,778
Works . . . . .	..	5,99,801	..	..	6,00,627	12,00,428
Transfers to the Depreciation Reserve Fund—Ports . . . . .	..	..	..	..	8,49,000	8,49,000
Suspense . . . . .	..	..	..	..	86,060	86,060
<i>Deduct—Recoveries</i>	<i>12,99,002</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>53,367</i>	<i>13,52,369</i>
Total Expenditure—B—Other Ports (Voted)	26,13,520	7,85,537	1,979	8,97,764	52,36,708	95,36,508

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

No. 48-D—ACCOUNT of CAPITAL OUTLAY on PORTS during and to end of the year 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A—CAPITAL OUTLAY ON VIZAGAPATAM PORT (a) —		
Land	—71,119	1,07,01,463
Waterways	7,664	1,39,15,739
Docks and Berths	14,66,228	68,72,103
Broad Gauge Railways	—4,790	19,42,550
Ferries	..	2,18,440
Manganese Facilities	48,667	7,94,569
Plant	2,30,814	21,74,794
Floating Craft	59,209	41,56,547
Buildings	2,16,871	46,57,068
Oil Facilities	21,14,979	21,14,979
Suspense	2,46,595	7,44,957
Total A—Capital Outlay on Vizagapatam Port	(c) 43,15,118	4,82,93,209 (b)
B—CAPITAL OUTLAY ON KANDLA PORT—		
Kandla Port—		
Preliminary expenses	1,67,324	19,55,337
Land Acquisition	—18,416	70,088
Land Reclamation	5,83,956	13,07,722
Quays, Jetties, Wharves and Moorings (including Transit Sheds)	81,09,194	1,27,74,856
Workshop and Slipway	5,12,851	15,23,471
Channel, Demarcation and aid to Navigation	33,803	2,45,003
Port Equipment	29,57,164	61,28,840
Power Supply	4,78,701	7,59,296
Water Supply	3,05,809	5,16,126
Drainage	..	313
Buildings	27,75,415	52,26,507
Communications	9,50,212	92,30,459
Construction, Plant and Machinery	2,15,760	19,18,359
Establishment	14,95,016	46,43,239
Floating Craft	1,89,433	33,45,666
Warehouses and Storage Plinths	7,73,854	9,98,930
Suspense	—21,74,982	5,92,065
<i>Deduct—Receipts and Recoveries on Capital Accounts</i>	<i>5,91,458</i>	<i>9,87,394</i>
Development of Gandhi-Dham Township at Kandla :—		
Land Acquisition	3	3
Works	16,36,561	16,36,561
Establishment	1,545	1,545
Tools and Plant	12,610	12,610
Suspense	6,03,479	6,03,479
Loss or gain by exchange	..	1,177
Total B—Capital Outlay on Kandla Port	(c) 1,90,17,834	5,25,04,257
STATE GOVERNMENT		
Government of Saurashtra		
C—CAPITAL OUTLAY ON OTHER PORTS—		
Works	44,261	29,98,004
Plant	2,93,086	4,24,387
Floating Craft	11,18,890	66,94,873
Buildings	86,322	6,59,471
Development Schemes	12,72,767	14,68,491
<i>Deduct—Expenditure Financed from Port Reserve Fund</i>	<i>15,48,077</i>	<i>41,26,677</i>
<i>Deduct—Expenditure met from Revenue</i>	..	<i>26,21,926</i>
Total C—Capital Outlay on Other Ports	(c) 12,67,249	54,96,623
Total Expenditure (Central and State) under Capital Outlay on Ports	(c) 2,46,00,201	10,62,94,089

(a) 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. 3,73,92,847 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.

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

(c) These are Voted.

XXV and 31 Lighthouses and Lightships

To ascertain whether the Lighthouses administration in India is self-supporting, i.e., whether the receipts from the light dues over a fixed period are sufficient to cover all expenditure thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government accounts in order that the results of the financial working of the Department may be obtained with greater facility and

No. 49—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March, 1955

	Central Government
	Rs.
Light dues	26,80,166
Miscellaneous	4,18,700
TOTAL	30,98,866
<i>Deduct—Refunds</i>	<i>30,123</i>
TOTAL RECEIPTS FROM LIGHTHOUSES AND LIGHTSHIPS	30,68,743

No. 49-A—ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the Revenue Account during the year ended 31st March 1955

	Central Government
	Rs.
I—Capital Account—	
Capital outlay financed from Ordinary Revenues (vide details in Account No. 49-B)	—7,40,206
II—Revenue Account—	
Direction	3,37,730
Lighthouses—Working expenses	6,15,303
Lightships—Working expenses	17,620
Cost of Accounts and Audit	15,621
Pensionary and Provident Fund charges	19,373
Contribution to Depreciation Reserve Fund	78,500
Contribution to the General Reserve Fund	19,91,427
Contribution to Replacement Reserve Fund	13,500
Charges in England—	
Stores	4,188
Loss or gain by exchange	675
Total Revenue Account	30,94,937
TOTAL EXPENDITURE UNDER LIGHTHOUSES AND LIGHTSHIPS (Voted)	23,54,731

more accurately than has been possible in the past. For this purpose, the Government accounts exhibit capital expenditure, indirect charges such as those for depreciation of fixed assets, interest on capital and cost of accounts and audit. The accounts also show necessary reserves and pensionary liability in addition to the ordinary running expenses and annual maintenance. A separate income and expenditure account and a balance sheet in commercial form are prepared from the Government accounts at the end of each year, and any surplus on the income and expenditure account of each year is transferred to a General Reserve Fund which is also debited with any deficiencies on the same account. Any large surplus in the Fund is utilised to finance new capital expenditure on Lighthouses and Lightships. These accounts appear in the Appropriation Accounts of the Central Government (Civil) under the Grant relating to the Ministry of Transport.

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 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Lighthouses	3,95,920	24,15,828
Lightships	94,459	10,73,118
Tools, Plant and Equipment	61,633	6,33,236
Stock and Suspense	—12,279	—11,603
Charges in England—		
Leave Salaries and Deputation Pay . . . . .	..	602
Loss or gain by exchange . . . . .	..	23
<i>Deduct—Receipts and Recoveries on Capital Account</i> . . . . .	..	—1
TOTAL	5,39,733	41,11,212
<i>Deduct—Amount financed from General Reserve Fund—Lighthouses and Lightships</i>	<i>12,79,939</i>	<i>40,83,593</i>
<i>Deduct—Amount financed from Depreciation Reserve Fund</i> . . . . .	..	1,400
<i>Deduct—Amount financed from Ordinary Revenues</i>	<i>—7,40,206</i>	<i>46,219</i>
Net Outlay Outside the Revenue Account		

XXV-A and 33-A—Dangs District

The Administration of the Dangs Area formerly administered by the Crown Representative, was transferred to the Government of Bombay with effect from the 12th August 1947 and the Area was merged with the State with effect from 19th January 1948 on the specific condition that the area would 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 615. 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, 1955

	Government of Bombay
	Rs.
Dangs Receipts	60,21,701
Transfer from the Dangs District Reserve Fund	2,75,000
Total Receipts under Dangs District	(a) 62,96,701

No. 51-A—ACCOUNT of EXPENDITURE connected with DANGS DISTRICT for the year ended 31st March, 1955

	Government of Bombay
	Rs.
Dangs Expenditure	32,26,966
Transfer to the Dangs District Reserve Fund	30,69,437
Total Expenditure under Dangs District—(Voted)	(a) 62,96,403

(a) The difference between the figures of receipt and expenditure is due to an adjustment relating to 1953-54 made in the Accounts for the current year.

34—Tribal Areas

This major head accommodates (i) charges connected with the ordinary civil administration of the frontier areas including expenditure on buildings and (ii) charges to civil estimates, directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations

of military police organisations, 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, State Excise, etc., are brought to account under the appropriate heads of service concerned.

No. 52—ACCOUNT of EXPENDITURE in connection with TRIBAL AREAS for the year ended 31st March 1955.

		Central Government
		Rs.
A—FRONTIER WATCH AND WARD—		
Frontier Constabulary and Militia—		
Assam Rifles		1,75,84,335
Buildings		4,00,721
Total A—Frontier Watch and Ward		1,79,85,056
B—OTHER CHARGES—		
Political and Administrative Charges		1,18,27,353
Works		15,25,623
Economic Development of Tribal Areas		43,94,097
Miscellaneous Expenditure		26,61,068
<i>Deduct</i> —Charges recovered from other Governments, Departments, Local Funds, etc.		3,39,430
Total B—Other Charges		2,01,68,741
Total Expenditure under Tribal Areas (Vote-1)		3,81,53,797

35.—External Affairs

The great bulk of the expenditure classified under this major head relates to (i) charges of Embassies and Missions abroad and of High Commissioners and Agents in Commonwealth Countries (ii) charges on account of Diplomatic and Consular Services abroad, (iii) the subsidies paid to the several frontier states, (iv) the expenses on Refugees and State prisoners and (v) entertainment charges of envoys and chiefs. Expenditure of a special character is, however, shown under the head "Special Diplomatic Expenditure."

2. The cost of the External Affairs Department Secretariat which was prior to 15th August, 1947, included under this head is now shown under "25—General Administration—Secretariat and 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, 1955

	Central Government
	Rs.
Embassies and Missions abroad	2,12,98,181
High Commissioners and Agents in Commonwealth Countries	68,19,086
Emigration (outside India)	3,02,551
Subsidies—Sikkim Subsidy	22,75,000
Entertainment charges	7,57,166
Special Diplomatic Expenditure	10,42,148
Works	14,595
Refugees and State Prisoners—	
Kabul Refugees and State Prisoners	1,06,827
Other Refugees and State Prisoners	1,849
Miscellaneous	1,73,28,329
Charges in England—	
High Commissioner's Establishment:	
Central Departments—	
Salaries	30,59,989
Allowances and Honoraria	1,24,560
Other expenses	14,13,056
Colonial Department charges for issue of leave salaries etc.	16,272
Legal Adviser's Department	46,938
Publicity Organisation London	3,99,633
Embassy Dublin	29,035
Historical Adviser	10,887
Other Items :—	
Relief and Repatriation of destitute Indians in U. K. and Foreign countries	2,169
Foreign Service Probationers	59,939
Other charges	7,144
Deduct—Recoveries—	
Share of the cost of the High Commissioner's establishment debitable to State Governments	4,16,064
Other Departments	2,91,787
Total Charges under External Affairs—(Voted)	5,44,08,511

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, 1955

	Central Government	STATE GOVERNMENTS											Carried over	
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh		Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India	68,02,478	..	..	..	..	..	..	..	..	..	..	..	..	68,02,478
Botanical Survey	1,99,376	..	..	..	..	..	..	..	..	..	..	..	..	1,99,376
Zoological Survey	3,79,253	..	..	..	..	..	..	..	..	..	..	..	..	3,79,253
Anthropological Survey	6,56,224	..	..	..	..	..	..	..	..	..	..	..	..	6,56,224
Geological Survey	39,99,526	..	..	..	..	..	..	..	..	..	..	..	..	39,99,526
Scientific Research	89,69,308	..	..	..	..	..	..	..	..	..	..	..	..	89,69,308
Exploration of Coal, Petroleum and Minerals.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mines Department	25,77,363	3,778	..	..	..	..	79,937	..	..	..	..	..	..	26,61,078
Archaeological Department	45,31,325	..	..	..	..	..	..	..	..	..	..	..	..	45,31,325
Grants-in-aid and Donations to Scientific Societies and Institutes.	3,07,47,225	..	..	..	..	..	..	..	1,000	20,726	53,935	..	2,100	3,68,34,986
Meteorological Department	1,01,61,382	..	..	..	..	..	..	..	..	..	..	..	..	1,01,61,382
Museums	5,18,988	9,994	..	..	..	2,013	..	..	15,711	55,134	14,61,917	67,916	2,50,729	23,82,301
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	70,304	..	70,304
Works	71,082	..	..	..	..	..	..	..	..	..	1,45,938	..	..	2,17,020
City Survey and Stores Department . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Repayment to Contingency Fund . . . . .	..	..	..	..	..	..	..	..	..	..	1,46,277	..	..	1,46,277
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave Salaries and Deputation Pay	48,804	..	..	..	..	..	..	..	..	..	..	..	..	48,804
Sterling Overseas Pay	2,189	..	..	..	..	..	..	..	..	..	..	..	..	2,189
Stores	5,08,300	..	..	..	..	..	..	..	..	..	..	..	1,265	5,99,565
Scientific Liaison Officer in the U. K.	66,702	..	..	..	..	..	..	..	..	..	..	..	..	66,702
Other charges	18,448	..	..	..	..	..	..	..	..	..	..	391	100	19,939
Contribution to Commonwealth Committee on Geology and Mineral.	4,013	..	..	..	..	..	..	..	..	..	..	..	..	4,013
Defunct—Amount met from Special Development Fund.	3,29,000	..	..	..	..	..	..	..	..	..	..	..	..	3,29,000
Total—Expenditure of the Scientific Departments.	7,60,22,986	13,772	..	..	..	2,013	79,937	..	16,711	75,860	18,07,967	1,38,610	2,54,195	7,84,12,051
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	8,50,398	825	..	8,51,223
Voted	7,60,22,986	13,772	..	..	..	2,013	79,937	..	16,711	75,860	9,57,569	1,37,785	2,54,195	7,75,80,828

BML AGC & AGO—47

F. and P. V. Civil Administration

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

No. 54—ACCOUNT of EXPENDITURE under SCIENTIFIC DEPARTMENTS for the year ended 31st March 1955—*concl.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
Survey of India	Rs. 68,02,478	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 68,02,478
Botanical Survey	1,99,376	..	..	..	..	..	..	..	..	..	..	..	1,99,376
Zoological Survey	3,79,253	..	..	..	..	..	..	..	..	..	..	..	3,79,253
Anthropological Survey	6,56,224	..	..	..	..	..	..	..	..	..	..	..	6,56,224
Geological Survey	39,99,526	..	..	..	..	..	..	..	..	..	..	..	39,99,526
Scientific Research	89,69,308	..	..	..	..	..	..	..	..	..	..	..	89,69,308
Exploration of Coal, Petroleum and Minerals . . . . .	..	..	..	..	..	..	..	6,52,502	..	..	..	19,001	6,71,503
Mines Department	26,61,078	2,65,050	..	..	..	1,10,205	63,299	..	..	11,47,579	..	..	42,47,211
Archaeological Department	45,31,325	..	..	10,718	..	1,70,768	9,120	23,217	..	69,479	24,508	21,694	48,60,829
Grants-in-aid and Donations to Scientific Societies and Institutes	3,68,24,986	9,100	400	..	66,665	..	..	1,35,000	..	..	..	..	3,70,36,151
Meteorological Department	1,01,61,382	..	..	..	..	..	..	..	..	..	..	..	1,01,61,382
Museums	23,82,301	43,980	48,723	74,062	..	62,720	20,742	12,837	..	75,709	33,070	2,73,029	30,27,173
Development Schemes	70,304	331	..	..	..	..	50,383	..	..	..	..	..	1,21,018
Works	2,17,020	48,094	..	1,503	..	..	..	..	..	..	..	..	2,66,617
City Survey and Stores Department . . . . .	..	..	..	..	..	17,562	..	..	..	..	..	..	17,562
Repayment to Contingency Fund	1,46,277	..	..	..	..	..	..	..	..	..	..	..	1,46,277
Charges in England—													
Leave Salaries and Deputation Pay	48,804	..	..	..	..	..	..	..	..	..	..	..	48,804
Sterling Overseas Pay	2,189	..	..	..	..	..	..	..	..	..	..	..	2,189
Stores	5,99,566	..	..	..	..	..	..	7,091	..	..	..	..	6,06,657
Scientific Liaison Officer in the U.K.	66,702	..	..	..	..	..	..	..	..	..	..	..	66,702
Other charges	18,939	..	..	..	..	..	..	5,624	..	..	..	..	24,563
Contribution to Commonwealth Committee on Geology and Mineral	4,013	..	..	..	..	..	..	..	..	..	..	..	4,013
Deduct—Amount met from Special Development Fund	3,29,000	..	..	..	..	..	..	..	..	..	..	..	3,29,000
Total EXPENDITURE OF THE SCIENTIFIC DEPARTMENTS	7,84,12,051	3,66,555	49,123	86,283	66,665	3,61,255	1,43,544	8,36,271	..	12,92,767	57,578	3,13,724	8,19,85,816
Charged	8,51,223	..	..	..	..	..	..	..	..	..	..	..	8,51,223
Voted	7,75,60,828	3,66,555	49,123	86,283	66,665	3,61,255	1,43,544	8,36,271	..	12,92,767	57,578	3,13,724	8,11,34,593

XXVI and 37— Education**REVENUE**

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

EXPENDITURE

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, e.g., medical, industrial, agricultural are controlled by the respective departments administering those subjects and the expenditure on that account is included in their budgets.

3. The basis of the division of education into 'University', 'Secondary', 'Primary' and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus the expenditure on a school may be classified as 'Secondary' even though it includes primary classes. In West Bengal, however, grants to schools which impart primary as well as secondary (or special) education are divided into grants on account of Primary and Secondary (or Special) education and classified as such in the accounts.

4. The sub-head 'University' includes the expenditure on collegiate education, both literary and professional. In States in which the intermediate classes have been separated from the Universities, the charges in respect of these classes are shown under 'Secondary'. The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education such as Direction and Inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works Head '50--Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1955

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY—													
Fees, Government Arts Colleges	1,79,982	1,20,814	52,977	49,969	..	40,369	77,406	7,01,770	1,56,212	..	13,92,494	5,16,349	32,88,282
Fees, Government Professional Colleges	6,885	..	..	..	..	..	..	1,58,522	..	..	10,96,028	94,406	13,55,841
B—SECONDARY—													
Fees, Government Secondary Schools	1,85,753	1,45,086	19,917	83,144	3,63,729	1,66,775	22,833	1,59,884	4,48,695	7,03,833	6,51,168	7,36,969	41,89,786
C—PRIMARY—													
Fees, Government Primary Schools	5,492	..	..	3,065	122	846	2,317	..	199	..	19,600	12,688	44,959
D—SPECIAL—													
Fees and other receipts, Government Special Schools	3,61,021	..	43	..	29,462	..	11,124	89,727	61,220	37,724	1,83,104	66,133	8,44,558
E—GENERAL—													
Contributions . . . . .	..	62,770	7,00,866	..	2,61,364	..	..	29	..	524	119	42	10,25,714
Income from endowments	41,274	804	..	..	..	..	..	..	..	..	1,83,679	..	2,25,757
Recoveries of overpayments	12,14,603	5,417	11,974	1,572	3,247	11,922	43,913	3,20,360	78,242	20,354	52,74,241	3,20,693	73,66,538
Collection of payments for services rendered	1,709	764	..	..	..	..	..	44,241	..	1,88,953	2,73,590	5,113	5,14,370
Miscellaneous	6,79,030	2,21,127	27,907	9,582	3,51,005	35,849	11,855	1,56,918	9,86,481	13,23,418	12,49,403	14,99,443	65,52,618
Receipts in England	14,520	..	..	..	..	..	..	..	..	67	..	162	14,749
Total	26,90,269	5,50,782	8,13,684	1,47,932	15,11,539	2,55,701	1,69,478	16,31,451	17,31,049	22,74,873	1,03,28,426	32,51,998	2,53,63,172
<i>Deduct—Refunds</i>	<i>17,319</i>	<i>514</i>	<i>2,685</i>	<i>7,921</i>	<i>590</i>	<i>267</i>	<i>19</i>	<i>22,394</i>	<i>12,579</i>	<i>733</i>	<i>82,135</i>	<i>44,512</i>	<i>1,91,658</i>
Total—Receipts under Education	26,72,950	5,56,268	8,10,999	1,40,011	15,10,939	2,55,434	1,69,459	16,09,057	17,18,470	22,74,140	1,02,46,241	32,07,486	2,51,71,514

No. 55—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1955 *concl.*

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY—														
Fees, Government Arts Colleges	32,88,282	11,83,781	4,15,982	8,19,814	..	6,30,525	..	3,79,705	..	2,82,585	6,07,452	3,48,606	2,18,083	81,74,906
Fees, Government Professional Colleges	13,55,841	4,61,499	..	80,805	4,30,724	2,29,012	..	63,552	74,590	21,424	3,010	..	40,733	27,61,190
B—SECONDARY—														
Fees, Government Secondary Schools	41,89,786	3,16,990	5,95,205	14,05,220	19,52,775	6,92,488	5,96,908	7,12,630	5,71,009	10,16,751	4,43,421	2,41,051	18,73,051	1,46,07,285
C—PRIMARY—														
Fees, Government Primary Schools	44,959	..	5,550	19,714	14,086	..	47,249	19,266	6,692	2,266	51,264	23,495	..	2,34,541
D—SPECIAL—														
Fees and other receipts, Government Special Schools	8,44,568	2,63,950	30,831	—756	1,39,624	3,677	1,21,718	13,910	91,055	117	22,672	22,549	55,870	15,99,775
E—GENERAL—														
Contributions	10,25,714	13,44,737	..	1,27,997	606	..	38,34,950	..	3,44,919	18,657	4,22,307	..	..	69,19,887
Income from endowments	2,25,757	3,630	2,573	..	3,166	940	608	..	..	..	..	13,208	2,750	2,52,632
Recoveries of overpayments	73,06,538	4,05,801	15,682	26,285	1,45,606	15,904	51,656	1,04,768	11,349	9,220	1,01,258	48,299	27,896	82,70,262
Collection of payments for services rendered	5,14,370	73,180	2,252	10,259	842	41,088	344	..	1,908	34	6,000	372	..	6,51,258
Miscellaneous	65,52,618	18,19,330	11,94,880	50,89,604	1,01,38,694	45,35,655	5,04,195	6,48,884	20,43,360	43,336	1,08,204	8,78,784	21,17,622	3,62,75,166
Receipts in English	14,749	..	..	..	..	133	..	..	222	..	..	..	..	16,104
Total	3,63,172	58,62,907	22,62,955	75,78,942	1,28,26,123	61,50,022	49,67,628	19,42,716	37,45,104	13,94,390	17,65,588	15,76,454	43,36,005	7,97,62,005
Deduct—R. funds	1,91,658	81,538	21,813	6,723	69,677	37,133	4,918	3,718	35,750	14,289	14,808	23,696	37,791	5,43,612
Total Receipts under Education	2,51,71,514	57,81,369	22,41,142	75,72,219	1,27,56,446	61,12,889	49,52,710	19,38,997	37,09,354	13,80,101	17,50,780	15,52,758	42,98,214	7,92,18,393

F. and T. Civil Administration

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

No. 55-A—ACCOUNT of EXPENDITURE under EDUCATION for the year ended 31st March 1955

	STATE GOVERNMENTS.												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY—													
Grants to Universities	5,55,131	..	6,000	..	..	..	..	15,85,774	7,84,092	58,41,176	55,46,913	3,05,788	1,46,24,874
Government Arts Colleges	5,38,397	3,51,921	1,88,128	1,87,563	..	1,07,144	3,93,047	11,51,594	6,26,917	5,213	26,61,116	11,99,121	74,10,161
Grants to non-Government Arts Colleges	91,88,719	..	..	..	..	5,000	..	7,06,878 } (a) 50,000	4,35,131	..	12,65,586	3,16,483	1,19,17,797 } (a) 50,000
Government Professional Colleges . . . . .	..	..	..	..	..	..	..	1,95,985	40,522	29	24,30,451	1,73,148	28,40,135
Grants to non-Government Professional Colleges	..	..	..	..	..	..	..	36,180	..	..	4,10,763	..	4,46,943
Works . . . . .	..	..	..	..	..	..	..	..	13,945	..	..	..	13,945
Total	1,02,82,247	3,51,921	1,94,128	1,87,563	..	1,12,144	3,93,047	36,76,411 } (a) 50,000	19,00,607	58,46,418	1,23,14,829	19,94,540	3,72,53,855 } (a) 50,000
B—SECONDARY—													
Government Secondary Schools	14,56,655	9,45,502	7,74,550	4,01,194	41,10,025	7,66,276	22,54,842	4,56,614	23,26,760	16,60,215	25,42,194	24,07,835	2,00,02,662
Direct grants to non-Government Secondary Schools.	7,86,441	9,04,456	28,200	44,947	36,89,409	18,238	..	15,51,331	32,04,551	60,08,048	1,69,81,565	24,99,801	3,57,16,987
Grants to local bodies for Secondary education.	..	..	..	..	1,68,922	..	..	16,77,498	3,01,047	51,00,666	7,35,065	7,20,319	87,03,517
Works . . . . .	..	..	..	..	..	..	..	..	93,820	..	..	..	93,820
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	22,43,096	18,49,058	8,02,750	4,46,141	78,68,356	7,84,514	22,54,842	36,85,443	59,26,178	1,27,68,929	2,02,58,824	56,27,955	6,45,16,986
C—PRIMARY—													
Government Primary Schools	20,47,387	12,29,647	5,92,094	7,71,809	2,54,484	14,23,022	30,38,624	18,564	7,44,786	2,38,350	2,017	13,80,042	1,17,40,826
Direct grants to non-Government Primary Schools.	1,14,806	5,14,732	..	4,027	..	26,758	..	1,97,66,199	81,147	45,10,550	98,785	3,30,781	2,54,47,785
Grants to local bodies for Primary education . . . . .	..	..	..	9,480	31,51,114	6,376	..	75,35,021	86,30,659	1,71,84,345	9,02,44,366	1,07,06,129	13,74,67,500
Works . . . . .	..	..	..	..	..	..	..	..	21,827	..	..	..	21,827
Total	21,62,193	17,44,379	5,92,094	7,85,316	34,05,598	14,56,156	30,38,624	2,73,19,784	94,78,419	2,19,33,245	9,03,45,168	1,24,16,962	17,46,77,938
D—SPECIAL—													
Government Special Schools	17,27,160	35,585	11,723	..	3,71,639	13,220	1,33,902	11,40,452	6,38,933	6,85,615	44,24,907	12,20,352	1,04,03,488
Direct grants to non-Government Special Schools.	10,810	1,000	12,400	..	..	..	..	9,18,288	3,71,955	4,26,061	26,44,342	48,241 } (a) 9,000	44,33,097 } (a) 9,000
Grants to local bodies for Special education . . . . .	..	..	..	..	..	..	..	..	38,483	..	3,91,030	..	4,29,513
Works . . . . .	..	..	..	..	..	..	..	..	77,959	..	..	..	77,959
Total	17,37,970	36,585	24,123	..	3,71,639	13,220	1,33,902	20,58,740	11,27,330	11,11,676	74,60,279	12,68,593 } (a) 9,000	1,53,44,157 } (a) 9,000

E—GENERAL—													
Direction	1,11,076	..	1,87,450	..	1,29,131	9,493	1,02,422	2,57,266	2,56,264	2,44,678	5,05,131	1,98,011	20,00,922
Inspection	1,55,278	1,03,946	..	37,941	1,17,519	1,68,715	3,23,503	17,38,349	8,05,703	11,49,520	38,05,548	9,66,081	93,72,103
Scholarships	51,871	82,484	1,51,643	11,865	3,30,933	65,383	57,712	89,397	4,87,832	4,77,703	16,78,765	3,40,725	38,26,313
Special Development Programme . . . . .	..	..	..	..	..	..	..	..	..	..	27,87,622	..	27,87,622
Rural Up lift Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	1,27,50,647	17,57,398	46,850	160	7,56,891	11,000	2,28,754	8,15,640	6,87,441	25,86,474	19,16,272	26,74,291 } (a) 7,000 }	2,42,31,818 } (a) 7,000 }
Works . . . . .	..	..	..	..	..	..	78,823	..	5,286	..	..	..	84,109
Repayment to the Contingency Fund. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Amount Transferred to the Fund for promotion of Education amongst educationally backward classes. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Amount transferred to the Fund for Development of Hindi and State Languages. . . . .	..	..	..	..	..	..	..	..	..	..	..	1,00,000	1,00,000
Expenditure incurred on Development of Hindi and State Languages. . . . .	..	..	..	..	..	..	..	..	..	..	..	41,000	41,000
Deduct—Amount met from the Fund for Development of Hindi and State Languages. . . . .	..	..	..	..	..	..	..	..	..	..	..	41,000	41,000
Development Schemes	6,34,46,260	..	30,61,591	1,74,219	26,01,440	12,33,493	41,76,948	52,50,057 } (a) 1,55,000 }	58,78,590	2,17,92,353	..	1,80,14,337	12,49,28,315 } (a) 1,55,000 }
Schemes under the revised Five Year Plan . . . . .	..	..	..	..	46,125	..	..	..	..	..	..	..	46,125
Harijan and Backward Classes Welfare Board . . . . .	..	..	..	..	3,743	..	..	..	..	..	..	..	3,743
Welfare of Scheduled Tribes and Castes and other backward classes.	5,33,397	..	..	..	..	..	..	..	..	..	..	..	5,33,397
Expenditure for promotion of Education amongst Educationally backward classes. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from the Fund for promotion of education amongst educationally backward classes. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	7,70,48,538	19,43,828	34,46,542	5,24,195	39,85,782	14,88,084	49,68,162	81,51,709 } (a) 1,55,000 }	81,21,116	2,52,50,728	1,06,93,338	2,22,93,445 } (a) 7,000 }	16,79,14,467 } (a) 1,62,000 }
F—CHARGES IN ENGLAND—													
Leave salaries and deputation pay	3,31,661	..	..	..	..	..	..	..	4,628	2,468	7,858	..	3,46,618
Development Schemes—Scholarships . . . . .	..	..	..	..	..	..	..	..	..	..	..	6,424	6,424
Government Scholarships	21,551	..	..	..	..	..	..	..	..	10,449	9,720	..	1,41,723
Stores	21,397	..	..	..	..	..	..	11,076	..	..	39,293	2,579	2,74,345
Grants to Hostels	31,23	..	..	..	..	..	..	..	..	..	..	..	31,236
Other charges	97,557	..	..	..	..	..	..	..	7,967	2,593	4,419	203	1,12,739
Total	8,03,408	..	..	..	..	..	..	11,076	12,595	15,510	61,290	9,206	9,13,085
Total Expenditure under Education	9,42,77,452	59,26,671	50,59,637	19,43,215	1,56,31,375	38,54,118	1,07,88,577	4,49,02,163 } (a) 2,05,000 }	2,65,66,245	6,69,26,506	14,11,33,728	4,36,10,701 } (a) 16,000 }	46,06,20,388 } (a) 2,21,000 }
Charged	19,014	..	..	..	..	..	..	..	..	..	..	186	20,102
Voted	9,42,57,838	59,26,671	50,59,637	19,43,215	1,56,31,375	38,54,118	1,07,88,577	4,49,02,163 } (a) 2,05,000 }	2,65,66,245	6,69,26,506	14,11,33,728	4,36,10,513 } (a) 16,000 }	46,06,00,286 } (a) 2,21,000 }

.. Represents expenditure met from Contingency Fund.

No. 55-A—ACCOUNT of EXPENDITURE under EDUCATION for the year ended 31st March, 1955—*concl.*

	Brought forward	Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY—														
Grants to Universities	1,46,24,874	13,78,936	2,10,428	2,00,500	46,60,961	21,52,000	53,91,755	14,800	42,50,000	..	3,01,585	1,00,000	24,91,307	3,57,77,146
Government Arts Colleges	74,10,161	24,53,689	17,57,436	19,11,832	10,25,404	31,47,456	..	15,13,834	..	9,35,208	27,86,857	6,17,496	6,54,249	2,42,13,622
Grants to non-Government Arts Colleges. (a) 50,000	1,19,17,797	20,40,488	95,247	1,17,000	33,64,150	12,03,975	79,568	6,000	..	15,900	1,14,611	13,311	3,769	1,89,71,816
Government Professional Colleges	28,40,135	14,88,148	57,669	2,96,676	9,10,110	10,52,484	..	1,40,901	72,033	72,896	1,53,031	82,467	51,883	72,18,373
Grants to non-Government Professional Colleges. (a) 50,000	4,46,943	4,47,997	..	3,596	..	53,076	..	..	..	..	88,745	97,100	20,745	11,58,202
Works	13,945	..	..	..	88,519	..	..	..	..	..	..	..	..	1,02,464
Total	3,72,53,855 } (a) 50,000	78,09,258	21,20,720	25,29,604	1,00,49,144	76,08,991	54,71,323	16,75,535	43,22,033	10,24,004	34,44,829	9,10,374	32,21,953	8,74,41,623 } (a) 50,000
B—SECONDARY—														
Government Secondary Schools	2,00,02,662	9,99,804	22,93,864	41,14,179	89,43,883	23,34,147	1,07,99,153	67,40,878	54,97,787	44,58,657	1,28,01,563	27,82,520	66,14,612	8,83,83,709
Direct grants to non-Government Secondary Schools.	3,57,16,987	92,36,927	7,26,824	6,23,483	1,39,26,147	51,09,123	17,08,476	3,83,467	9,07,582	2,32,874	15,62,267	3,11,700	48,90,880	7,53,26,737
Grants to local bodies for Secondary education.	87,03,517	32,22,626	4,04,481	1,66,980	..	47,05,000	..	..	6,70,589	..	10,173	..	..	1,78,83,366
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,45,738	..	1,45,738
Works	93,820	..	..	..	2,42,305	..	..	..	..	..	..	..	..	3,38,125
Total	6,45,16,986	1,34,59,357	34,25,169	49,04,642	2,31,12,335	1,21,48,270	1,25,07,619	71,24,345	70,75,958	46,91,531	1,43,74,003	32,59,958	1,15,05,492	18,20,85,675
C—PRIMARY—														
Government Primary Schools	1,17,40,826	27,802	19,34,262	58,657	10,18,223	3,79,738	2,44,06,530	68,72,781	1,38,98,003	32,86,777	78,64,915	60,83,617	80,69,876	8,56,42,007
Direct grants to non-Government Primary Schools.	2,54,47,785	3,80,71,297	22,65,450	..	12,700	14,14,539	11,47,044	1,90,754	9,14,057	10,375	1,72,574	1,91,372	48,28,000	7,46,05,977
Grants to local bodies for primary education.	13,74,67,500	1,38,18,599	34,23,707	1,31,86,385	3,73,91,725	96,50,758	..	..	2,40,027	..	88,499	..	..	21,52,67,800
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	18,71,576	..	18,71,576
Works	21,827	..	..	..	72,802	..	..	..	..	..	..	..	..	94,629
Total	17,46,77,938	5,19,17,698	76,23,419	1,32,45,042	3,84,95,450	1,14,45,035	2,55,53,574	70,63,535	1,50,52,687	32,97,152	81,25,988	81,46,565	1,28,97,966	37,75,41,989
D—SPECIAL—														
Government Special Schools	1,04,63,488	17,02,469	5,03,781	1,50,863	75,67,441	10,66,632	26,57,922	5,33,385	9,89,785	..	4,83,370	2,71,473	3,45,459	2,66,16,008
Direct grants to non-Government Special Schools. (a) 9,000	44,33,097	16,28,658	1,63,645	900	7,89,806	6,53,300	1,35,576	2,83,279	73,727	..	1,81,458	..	22,449	33,05,355 } (a) 9,000
Grants to local bodies for Special education.	4,29,513	8,405	..	5,730	..	..	..	..	..	..	..	..	..	4,43,648
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	3,72,908	..	3,72,908
Works	77,959	..	..	..	36,592	..	..	..	..	..	..	..	..	1,14,551
Total	1,53,44,057 } (a) 9,000	33,38,932	6,67,426	1,57,493	83,93,839	16,59,992	27,93,498	8,16,664	10,63,512	..	6,64,828	6,44,381	3,67,908	3,59,12,536 } (a) 9,000

E—GENERAL—																	
Direction	20,00,922	3,60,048	1,53,676	4,78,635	9,79,797	3,79,960	8,78,610	4,61,801	2,71,541	2,09,255	3,26,512	1,34,844	2,12,825	68,48,426			
Inspection	93,72,103	23,73,073	8,32,687	9,33,148	36,78,960	11,21,756	10,13,924	6,09,679	10,24,212	2,68,910	9,94,187	2,99,388	6,44,868	2,31,66,895			
Scholarships	38,26,313	2,75,659	1,28,265	2,18,444	11,36,763	5,06,861	5,78,033	1,41,934	3,97,468	43,815	99,226		60,923	74,13,704			
Special Development Programme	7,87,622													27,87,022			
Rural Uplift Schemes					3,25,122									3,25,122			
Miscellaneous	2,42,31,818	27,59,651	8,48,808	2,47,592	82,75,238	1,20,56,908	4,75,953	8,33,037	20,85,969	4,65,408	3,08,111	10,14,202	34,94,679	5,70,97,394			
Works	(a) 7,000													(a) 7,000			
Repayment to the Contingency Fund.	84,109		2,01,293		1,37,405		9,712	23,057						4,55,576			
Amount transferred to the Fund for promotion of education amongst educationally backward classes.				31,15,000		10,91,000								42,06,000			
Amount transferred to the Fund for development of Hindi and State languages.	1,00,000													1,00,000			
Expenditure incurred on development of Hindi and State languages.	41,000													41,000			
Deduct—Amount met from the Fund for development of Hindi and State languages.	41,000													41,000			
Development Schemes	12,49,28,315	91,62,674	30,32,375	25,06,230		1,46,22,629	3,67,085	39,21,272	29,72,192	22,60,240	38,97,799	10,09,089	5,64,118	16,92,43,998			
	(a) 1,55,000													(a) 1,55,000			
Schemes under the revised Five Year Plan.	46,125													46,125			
Harijan and backward classes Welfare Board.	3,743													3,743			
Welfare of Scheduled Tribes and Castes and other backward classes.	5,33,397													5,33,397			
Expenditure for promotion of education amongst educationally backward classes.				20,17,957		10,44,693								30,62,650			
Deduct—Amount met from the Fund for promotion of education amongst educationally backward classes.				20,17,957		10,44,693								30,62,650			
Total	16,79,14,467	1,49,31,105	51,97,104	75,34,049	1,59,36,127	2,97,79,114	33,23,317	59,90,780	67,51,402	32,47,628	56,25,835	24,57,593	49,77,113	27,39,65,844			
	(a) 1,62,000													(a) 1,62,000			
F—CHARGES IN ENGLAND—																	
Leave salaries and deputation pay.	3,46,618		1,548	3,988	1,282	20,200								3,73,436			
Development Schemes—Scholarships.	6,424													6,424			
Government Scholarships	1,41,723					70,181	13,225							2,25,129			
Stores	2,74,345	1,00,635							15,565					7,46,545			
Grants to Hostels	31,236													31,236			
Other Charges	1,12,739	36	2,016	8,235	1,476	12,866			525					1,37,692			
Miscellaneous		322							1,295					1,617			
	9,13,085	4,56,993	3,569	12,223	2,758	1,03,247	13,225		17,385					15,22,479			
TOTAL EXPENDITURE—																	
EDUCATION	46,06,20,388	9,10,13,343	1,90,37,401	2,83,83,063	9,59,89,653	6,27,44,649	4,96,62,566	2,26,70,859	3,42,82,977	1,22,60,315	3,22,35,483	1,53,98,781	3,29,70,672	95,81,70,140			
	(a) 2,21,000													(a) 2,21,000			
Charged	20,102													20,102			
Voted	46,04,00,286	9,10,13,343	1,90,37,401	2,83,83,063	9,59,89,653	6,27,44,649	4,96,62,566	2,26,70,859	3,42,82,977	1,22,60,315	3,22,35,483	1,53,98,781	3,29,70,672	95,81,50,038			
	(a) 2,21,000													(a) 2,21,000			

(a) Represents expenditure met from the Contingency Fund.

• XXVII and 38—Medical
REVENUE

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE

2. The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, mental hospitals, Chemical Examiners, and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at New Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.

3. Charges on account of medical buildings are generally shown under "50—Civil Works", except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

No. 56—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENTS for the year ended 31st March, 1955

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees . . . . .	..	..	..	..	..	..	..	1,90,326	83,288	77,837	6,92,714	2,05,626	12,49,791
Hospital receipts	50,845	65,227	14,412	19,145	97,012	14,031	11,196	1,83,897	2,45,281	2,78,651	7,21,436	4,28,690	21,29,823
Mental Hospital Receipts	8,54,374	..	..	36	..	..	..	2,206	14,207	1,15,014	5,52,828	38,691	15,77,356
Sale of medicines	48,758	..	3,351	5,363	6,447	414	530	4,178	5,070	16,135	1,28,441	1,299	2,19,986
Bacteriological Laboratory receipts . . . . .	..	..	..	..	..	..	..	..	..	..	22,67,930	..	22,67,930
Contributions	90	..	..	12,917	..	..	..	36,630	6,06,431	4,690	8,82,235	9,504	15,52,497
Income from endowments . . . . .	..	..	..	..	..	..	..	16,502	..	28,619	26,549	..	71,670
Recoveries of over-payments	60,561	402	6,588	62	4,725	8,319	4,039	11,938	2,584	5,109	38,059	21,655	1,64,041
Collection of payments for services rendered	1,76,418	689	..	..	..	958	..	77,641	2,243	3,00,693	6,06,782	4,977	11,70,401
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts under Contributory Health Scheme for Government Servants.	4,36,354	..	..	..	..	..	..	..	..	..	..	..	4,36,354
Miscellaneous	3,32,414	83	10,584	..	6,32,476	10,135	18,255	67,687	94,068	2,25,157	5,41,507	3,47,328	22,79,694
Receipts in England	2,382	..	..	..	..	..	..	..	..	..	..	..	2,382
Total	19,62,196	66,401	34,985	37,523	7,40,660	33,857	34,020	5,91,005	10,53,172	10,51,905	64,58,481	10,57,770	1,31,21,925
<i>Deduct—Refunds</i>	<i>14,967</i>	<i>30</i>	<i>889</i>	<i>940</i>	<i>1,879</i>	<i>3,654</i>	<i>4,756</i>	<i>14,190</i>	<i>85,230</i>	<i>13,492</i>	<i>1,01,392</i>	<i>18,542</i>	<i>2,59,961</i>
Total Receipts under Medical	19,47,229	66,371	34,046	36,583	7,38,781	30,203	29,264	5,76,815	9,67,942	10,38,413	63,57,089	10,39,228	1,28,61,964

No. 56—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the year ended 31st March, 1955—concl'd.

	Brought forward	STATE GOVERNMENTS											Total	
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees	12,49,791	4,52,149	45,305	1,82,849	81,841	4,83,696	706	4,63,111	..	90,257	1,33,048	..	1,25,172	32,47,925
Hospital receipts	21,29,823	9,77,293	25,636	2,38,544	5,05,556	10,54,532	2,49,042	1,08,919	4,43,277	1,16,493	1,24,466	1,38,368	1,13,885	62,25,834
Mental Hospital Receipts	15,77,356	89,253	..	1,41,222	1,75,300	20,790	77	3,184	55,982	..	1,762	349	10,364	20,75,639
Sale of medicines	2,19,986	11,377	20,946	1,39,773	..	2,07,212	354	16,662	1,45,676	3	35,401	78	93,617	8,91,085
Bacteriological Laboratory receipts	22,67,930	..	..	..	..	..	..	..	..	..	..	..	..	22,67,930
Contributions	15,52,497	63,383	60,500	6,00,230	3,43,453	6,33,272	..	60	3,37,467	50,000	71,036	32,400	2,209	37,46,507
Income from endowments	71,670	40,075	..	..	31,708	7,903	79	..	4	42,215	..	63,142	11	2,56,807
Recoveries of over-payments	1,64,041	28,549	3,782	19,118	55,591	43,330	2,365	16,970	5,953	13,740	27,763	10,267	9,307	4,00,776
Collection of payments for services rendered.	11,70,401	1,79,807	24,349	15,286	4,658	1,97,596	2,661	..	2,610	13	10,531	446	2,094	16,10,452
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	..	..	3,28,930	..	..	..	..	..	..	..	3,28,930
Receipts under Contributory Health Schemes for Government Servants.	4,36,354	..	..	..	..	..	..	..	..	..	..	..	..	4,36,354
Miscellaneous	22,79,694	3,93,876	35,580	41,723	8,42,490	9,62,476	17,271	1,29,807	90,532	7,770	38,594	54,029	58,447	49,52,289
Receipts in England	2,382	5,602	..	29	..	3,995	..	..	..	..	..	..	..	11,908
Total	1,31,21,925	22,41,264	2,16,098	13,78,774	20,40,597	39,43,732	2,72,555	7,38,713	10,81,501	2,60,491	4,42,601	2,99,079	4,15,106	2,64,52,436
Deduct—Refunds	2,59,961	28,712	1,706	43,873	2,11,841	95,516	6,062	819	14,673	9,960	79,214	1,228	6,875	7,60,430
Total—Receipts under Medical	1,28,61,964	22,12,552	2,14,392	13,34,901	18,28,756	38,48,216	2,66,503	7,37,894	10,66,828	2,50,531	3,63,387	2,97,851	4,08,231	2,56,92,006

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	20,46,813	1,27,115	..	19,084	1,79,126	1,21,283	16,65,123	5,55,560	5,00,885	8,29,770	21,87,063	5,84,952	88,16,774
Hospitals and Dispensaries	27,48,463	8,09,632	11,88,364	6,16,330	41,17,188	12,21,369	..	73,97,676	22,03,315	44,86,629	1,91,13,401	36,76,741	4,75,79,108
Grants for Medical Purposes	38,72,414	17,180	..	..	15,690	10,000	..	..	2,75,955	2,14,823	1,67,665	51,791	48,25,518
Medical Colleges and Schools	12,96,768	11,800	..	..	2,357	..	..	5,57,941	36,606	1,59,949	26,62,306	1,31,109	48,58,834
Mental Hospitals . . . . .	..	1,621	..	13,051	..	..	..	1,32,124	3,74,859	10,12,462	26,56,432	4,12,573	46,03,122
Chemical Examiners . . . . .	..	..	..	..	..	..	..	10,250	..	7,104	86,712	..	1,04,066
Bacteriological Laboratories . . . . .	..	..	..	..	..	..	..	..	..	..	19,97,513	..	19,97,513
Suspense . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	17,99,162	..	..	..	3,76,234	..	..	..	..	..	..	..	21,75,396
Development Schemes	4,54,680	..	14,02,310	61,016	..	4,34,227	2,89,758	7,68,967	28,19,933	60,48,018	..	37,71,363	1,60,50,272
Provincialisation of Sadar and Sub-divisional Hospitals . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Works . . . . .	..	..	..	..	..	..	..	..	12,817	..	..	..	12,817
Deduct—Amount met from Special Development Fund	-20,500	..	..	..	..	..	..	..	..	..	..	..	-20,500
Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Repayment to the Contingency Fund . . . . .	..	..	..	..	..	..	..	..	..	..	10,000	..	10,000
Charges in England—													
Leave salaries and deputation pay . . . . .	..	..	..	..	5,296	..	..	8,183	1,065	19,689	10,275	3,011	47,519
Sterling Overseas Pay	3,200	..	..	..	..	..	..	..	..	..	547	..	3,747
Stores	2,154	..	..	..	..	..	..	12,843	..	2,082	11,756	81	28,916
Government Scholarships . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Charges	8,729	..	..	101	..	..	..	7,744	3,077	4,555	..	2,490	26,706
Medical Adviser's Department	66,181	..	..	..	..	..	..	..	..	..	..	..	66,181
Total Expenditure under Medical	1,22,78,072	9,67,348	25,90,674	7,09,582	46,95,891	17,86,879	19,54,881	94,51,288	62,28,512	1,27,85,081	2,89,03,670	86,34,111	9,09,85,989
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	10,000	1,061	11,061
Voted	1,22,78,072	9,67,348	25,90,674	7,09,582	46,95,891	17,86,879	19,54,881	94,51,288	62,28,512	1,27,85,081	2,88,93,670	86,33,050	9,09,74,928

No. 56-A—ACCOUNT of EXPENDITURE under MEDICAL during the year ended 31st March 1955—*contd.*

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	88,16,774	11,06,796	5,56,274	9,36,490	42,63,903	11,75,315	2,37,231	4,25,253	24,34,025	2,48,976	7,78,132	2,38,733	2,53,476	2,14,71,378
Hospitals and Dispensaries	4,75,79,108	2,41,27,189	41,19,780	45,38,892	1,64,60,070	1,56,11,433	96,81,280	60,26,524	72,01,434	32,19,957	1,09,33,718	34,27,761	80,95,041	16,10,22,187
Grants for Medical Purposes	46,25,518	..	1,02,382	1,76,520	23,59,489 } (a) 2,000	7,49,414	1,02,566	56,095	..	29,902	36,810	1,47,772	2,02,821	85,89,289 } (a) 2,000
Medical Colleges and Schools	48,58,834	21,95,252	4,75,618	8,68,966	7,87,913	12,64,741	7,11,549	8,39,138	15,042	9,40,765	..	69,639	30,510	1,30,57,967
Mental Hospitals	46,03,122	16,26,871	73,501	4,74,944	8,89,074	11,16,385	3,27,064	1,16,066	2,47,905	..	1,03,725	11,177	2,43,121	98,32,956
Chemical Examiners	1,04,066	81,011	14,400	75,274	89,208	81,386	..	..	21,818	..	..	..	..	4,67,163
Bacteriological Laboratories	19,97,513	..	..	..	..	..	..	..	..	..	..	..	..	19,97,513
Suspense . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	—28,92,018
Miscellaneous	21,75,396	..	..	..	..	..	..	..	..	..	..	..	..	21,75,396
Development Schemes	1,60,50,272	10,48,284	8,53,613	14,88,416	..	1,68,13,042	92,203	9,77,870	6,64,448	9,67,273	9,71,230	8,54,113	7,38,508	4,15,19,272
Provincialisation of Salar and Sub-division Hospitals.	..	..	..	..	..	38,39,712	..	..	..	..	..	..	..	38,39,712
Works	12,817	1,36,201	5,686	..	8,34,000	94,401	105	35,006	..	..	..	..	10,738	11,28,954
Deduct—Amount met from Special Development Fund	20,500	..	..	..	..	..	..	..	..	..	..	..	..	20,500
Rural Uplift Schemes . . . . .	..	..	..	..	59,147	..	..	..	..	..	..	..	..	59,147
Repayment to the Contingency Fund	10,000	..	..	..	..	..	..	..	..	..	..	..	..	10,000
Charges in England—														
Leave salaries and deputation pay	47,519	11,671	..	13,765	1,413	29,142	..	..	..	..	..	..	1	1,03,511
Sterling Overseas Pay	3,747	..	..	..	..	..	..	..	..	..	..	..	..	3,747
Stores	28,916	36,898	2,527	2,573	4,683	2,518	..	..	247	..	..	..	..	77,362
Government Scholarships . . . . .	..	1,159	912	..	912	..	..	..	1,407	..	..	..	741	5,131
Other Charges	26,706	14,552	..	6,169	1,284	20,539	30,837	..	17,073	..	..	..	3,773	1,20,923
Medical Adviser's Department	66,181	..	..	..	..	..	..	..	..	..	..	..	..	66,181
Total Expenditure under Medical	9,09,85,989	3,03,84,884	62,04,693	85,81,999	2,57,51,096 } (a) 2,000	3,79,06,010	1,11,82,835	84,75,952	1,06,03,399	54,06,873	1,26,23,615	47,49,195	95,78,730	26,26,25,270 } (a) 2,000
Charged	11,061	..	..	..	..	83,190	..	..	..	..	262	..	..	94,513
Voted	9,09,74,928	3,03,84,884	62,04,693	85,81,999	2,57,51,096 } (a) 2,000	3,78,22,820	1,11,82,835	84,75,952	1,06,03,399	54,06,873	1,26,23,353	47,49,195	95,78,730	26,25,40,757 } (a) 2,000

(a) Represents expenditure met from the Contingency Fund.

**XXVIII and 39—Public Health
REVENUE**

Sale-proceeds of sera and vaccines from the most important item of receipts under this head.

EXPENDITURE WITHIN THE REVENUE ACCOUNT.

2. Grants for Public Health purposes constitute one of the important items of expenditure under this head. These include contributions to Local Bodies for the employment of Health Officers and for the development of sanitation (water supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health Funds. Expenses of combating epidemic diseases like plague, malaria and cholera and in connection with bacteriological laboratories and Pasteur Institutes, together with cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineer, 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

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

No. 57—ACCOUNT of RECEIPTS under PUBLIC HEALTH during the year ended 31st March 1955

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc.	7,74,153	514	..	..	8,021	..	..	4,617	5,20,338	1,32,627	3,58,009	79,633	18,78,912
Contributions	26,616	..	21,356	2,000	..	..	..	1,205	1,07,502	..	5,37,238	1,123	6,97,040
Income from endowments	..	..	..	..	..	..	..	..	1,491	..	..	..	1,491
Recoveries of overpayments	5,376	720	331	..	1,22,373	814	5,309	10,127	11,819	17,138	1,09,492	32,440	3,15,939
Collection of payments for services rendered	74,810	83	..	..	17,800	..	..	3,19,291	..	3,13,853	27,294	..	7,53,131
Miscellaneous	2,62,232	..	2,052	73,477	7,706	3,384	2,122	2,04,182	36,031	5,57,606	56,05,883	1,52,976	69,07,651
Receipts in England	531	..	..	..	..	..	..	..	..	..	..	..	531
Total	11,43,718	1,317	23,739	75,477	1,55,900	4,198	7,431	5,39,422	6,77,181	10,22,224	66,37,916	2,66,172	1,05,54,695
Deduct—Refunds	4,759	..	5	..	2,578	..	..	173	10,402	1,19,322	37,087	866	1,75,697
Total Receipts under Public Health	11,38,959	1,317	23,734	75,477	1,53,322	4,198	7,431	5,39,250	6,66,779	9,02,402	66,00,829	2,65,306	1,03,79,004

No. 57—ACCOUNT of RECEIPTS under PUBLIC HEALTH during the year ended 31st March, 1955—*concl'd.*

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of sera and vaccines, etc.	18,78,912	71,186	..	1,38,639	4,02,431	1,48,293	6,778	2,491	1,16,651	..	406	..	..	27,65,787
Contribution-	6,97,040	1,31,603	..	..	7,72,093	1,18,522	..	..	2,82,098	..	10,000	..	16,675	20,28,956
Income from endowments	1,491	..	..	..	..	..	..	..	..	..	..	..	..	1,491
Recoveries of overpayments	3,15,939	57,920	2,484	2,45,944	13,731	9,488	2,445	3,435	4,839	357	1,330	6,037	8,439	6,72,388
Collection of payments for services rendered.	7,53,131	2,18,576	..	38,123	3,83,134	1,46,572	..	..	5,510	17,890	..	40,208	5,671	16,08,815
Miscellaneous	69,07,651	1,30,464	1,25,803	6,37,428	4,28,715	11,44,331	13,70,898	13,92,638	13,51,556	56,488	37,86,487	20,113	4,34,792	1,77,87,364
Receipts in England	531	..	..	..	47	..	..	..	..	..	..	..	..	578
Total	1,05,54,695	6,09,749	1,28,287	10,60,134	20,00,151	15,67,206	13,80,121	13,98,564	17,61,579	74,735	37,98,223	66,358	4,65,577	2,48,65,379
<i>Deduct—Refunds</i>	<i>1,78,691</i>	<i>4,314</i>	<i>1,440</i>	<i>2,484</i>	<i>8,454</i>	<i>12</i>	<i>..</i>	<i>20</i>	<i>553</i>	<i>..</i>	<i>36,238</i>	<i>26</i>	<i>1,454</i>	<i>2,30,685</i>
Total Receipts under Public Health	1,03,79,004	6,05,435	1,26,847	10,57,650	19,91,697	15,67,194	13,80,121	13,98,544	17,61,026	74,735	37,61,985	66,333	4,64,123	2,46,34,694

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment	15,11,307	1,50,660	1,78,178	34,793	9,07,353	65,453	2,80,115	11,14,318	11,21,629	13,24,331	48,67,707	2,07,838	1,17,63,682
Grants for Public Health Purposes	3,00,51,275	7,644	..	..	6,10,648	14,961	2,33,780	1,89,605	15,05,375	25,44,155	36,11,990	2,17,653	3,89,87,086
Expenses in connection with Epidemic Diseases	46,62,135	..	441	1,01,070	2,48,542	250	3,22,796	76,960	9,26,611	14,50,395	31,37,581	4,47,494	1,13,74,275
Bacteriological Laboratories	8,21,079	..	..	..	23,027	..	..	..	40,379	54,101	..	5,091	9,43,677
Pasteur Institute . . . . .	..	..	..	..	6,555	..	..	..	2,02,397	32,561	..	..	2,41,513
Works	2,68,606	..	..	..	13,961	..	..	16,29,059	6,73,777	53,91,118	50,79,618	..	1,30,56,139
Miscellaneous	17,28,385	27,036	..	..	..	3,303	..	..	..	8,663	..	..	17,67,387
Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Leprosy . . . . .	..	..	..	..	..	..	..	..	..	..	..	4,14,082	4,14,082
Special Development Programme . . . . .	..	..	..	..	..	..	..	..	..	..	3,307	..	3,307
Development Schemes	4,298	16,157	11,93,151	..	..	2,71,059	5,06,604	33,16,232	8,66,262	1,14,54,533	..	27,59,749	2,03,88,045
Deduct—Amount met from Special Development Fund	2,45,58,529	..	..	..	..	..	..	..	..	..	..	..	2,45,58,529
Cost of Material and Equipment under T.C.A. Programme	4,87,253	..	..	..	..	..	..	..	..	..	..	..	4,87,253
Charges in England— Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	732	..	..	..	..	732
Stores	8,493	..	..	..	..	..	..	..	..	..	201	..	8,694
Other Charges	3,118	..	..	..	..	..	..	1,568	828	400	8,365	..	14,279
Total Expenditure under Public Health	1,49,87,420	2,01,497	13,71,770	1,35,863	18,10,086	3,55,026	13,43,295	63,28,474	53,37,258	2,22,60,257	1,67,08,769	40,51,907	7,48,91,622
Charged . . . . .	..	..	..	..	..	..	..	..	..	9,231	..	..	9,231
Voted	1,49,87,420	2,01,497	13,71,770	1,35,863	18,10,086	3,55,026	13,43,295	63,28,474	53,37,258	2,22,51,026	1,67,08,769	40,51,907	7,48,82,391

No. 57 A—ACCOUNT of EXPENDITURE under PUBLIC HEALTH during the year ended 31st March, 1955—*concl'd.*

PART B—ACO—49

7 and 77, Civil Accounts

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment	1,17,63,682	11,98,624	8,93,395	11,96,136	57,38,527	16,40,353	60,05,416	7,08,059	20,87,782	5,32,493	8,77,384	3,63,492	10,61,240	3,40,65,583
Grants for Public Health Purposes	3,89,87,986	10,25,466	7,68,330	2,53,814	18,03,493 } (a) 1,000 }	10,45,378	4,39,246	..	78,652	..	..	..	52,076	4,45,43,541 } (a) 1,000 }
Expenses in connection with Epidemic Diseases.	1,13,74,275	2,99,046	4,01,439	3,09,369	31,61,848	9,57,152	11,39,505	59,124	1,46,404	80,581	..	8,242	4,789	1,79,41,774
Bacteriological Laboratories	9,43,677	14,30,479	60,708	15,917	..	3,43,468	..	5,253	1,47,648	..	40,537	..	1,41,402	31,29,089
Pasteur Institute	2,41,513	..	..	..	..	91,742	..	..	..	..	..	..	..	3,33,255
Works	1,36,56,139	13,25,717	5,44,999	..	1,83,841	2,49,223	1,63	15,20,788	..	..	28,76,494	1,78,990	1	1,99,37,885
Miscellaneous	17,07,587	..	..	..	..	..	..	..	..	..	..	..	..	17,07,387
Rural Uplift Schemes	..	..	..	..	752	..	..	..	..	..	..	..	..	752
Leprosy	4,14,082	..	..	..	..	43,603	88,618	..	..	..	..	..	..	5,46,303
Special Development Programme	3,307	..	..	..	..	..	..	..	..	..	..	..	..	3,307
Development Schemes	2,03,88,045	51,18,243	2,95,833	13,18,131	..	64,64,681	2,38,714	21,54,779	7,99,093	4,26,843	25,77,196	16,28,985	5,92,670	4,20,03,213
Deduct—Amount met from Special Development Fund.	2,45,58,529	..	..	..	..	..	..	..	..	..	..	..	..	2,45,58,529
Cost of Material and Equipment under T.C.A. Programme.	4,87,253	..	..	..	..	..	..	..	..	..	..	..	..	4,87,253
Charges in England—														
Leave Salaries and Reputation Pay	732	..	..	2,130	..	3,515	..	..	..	..	..	..	..	6,377
Stores	8,004	1,175	..	330	1,231	..	..	..	..	..	..	..	..	12,730
Other	14,279	3,672	200	4,417	1,549	1,458	..	..	..	..	..	..	..	25,575
Total Expenditure under Public Health	7,48,91,622	1,04,03,722	29,64,904	31,00,244	1,09,81,241 } (a) 1,000 }	1,08,40,573	79,13,192	44,48,003	32,59,579	10,39,917	63,71,611	21,79,709	18,51,178	14,02,45,495 } (a) 1,000 }
Charged	9,231	..	6,395	..	..	..	..	..	..	..	..	..	..	15,626
Voted	7,48,82,391	1,04,03,722	29,58,509	31,00,244	1,09,81,241 } (a) 1,000 }	1,08,40,573	79,13,192	44,48,003	32,59,579	10,39,917	63,71,611	21,79,709	18,51,178	14,02,29,869 } (a) 1,000 }

(a) Represents expenditure met from the Contingency Fund.

No. 57-B—ACCOUNT of CAPITAL OUTLAY ON IMPROVEMENT of PUBLIC HEALTH outside the REVENUE ACCOUNT during and to the end of the year 1954-55

	State Governments	
	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
STATE GOVERNMENTS		
GOVERNMENT OF COORG		
Water Supply and Drainage Works	61,125	61,125
TOTAL GOVERNMENT OF COORG	(a) 61,125	61,125
GOVERNMENT OF VINDHYA PRADESH		
Urban Water Supply Scheme	1,30,368	1,30,368
TOTAL GOVERNMENT OF VINDHYA PRADESH	(a) 1,30,368	1,30,368
GOVERNMENT OF BOMBAY		
<i>Ordinary—</i>		
Kerad Water Works . . . . .	..	96,579
Sholapur Development Scheme	3,709	48,593
Poona Town Planning Scheme . . . . .	..	77,586
Poona Drainage Scheme . . . . .	..	23,59,316
Poona Cantonment Water Supply Scheme	4,50,020	23,67,827
Salsette Water Supply Scheme . . . . .	..	10,75,729
Ambernath Water Supply Scheme	20,345	38,56,175
Kirkee Water Supply Scheme	71,638	15,01,288
Badlapur Water Supply Scheme . . . . .	..	8,105
Bahiroba Pumping Station . . . . .	..	96,738
Ghorpuri Water Supply Scheme . . . . .	..	16,959
Pipeline from Hotgti Tank to Sholapur	—6,168	11,27,337
Construction of Wells below the Ekruk Tank at Sholapur	1,762	1,52,141
Yeravada Colony Scheme	—15,076	3,81,415
Miraj Water Supply Scheme	18,621	7,69,120
Kundgol Water Supply Scheme	—4,376	1,93,593
Kolhapur Water Supply Scheme	1,16,524	2,79,492
Emergency Water Supply to Dombivli . . . . .	..	85,321
Vijaynagar Housing Scheme, Poona . . . . .	..	61,817
Lohagaon Pumping Station . . . . .	..	45,936
<i>The Bombay State Development Fund (Now Fund for Development Schemes)—</i>		
Neerasagar Water Supply Scheme	29,53,004	1,55,93,723
Construction of Hubli-Gokak Village Road . . . . .	..	11,228
Kalyan and Dombivli Water Supply Scheme	1,87,055	37,11,732
Water Supply to Sind Hindu Cooperative Society, Manjeri-Kondwa Road, Poona . . . . .	..	49,927
Water Supply to Penicillin Factory, Poona . . . . .	..	3,233
Nasik Water Supply Scheme	3,34,180	13,28,869
Water Supply to Developing Areas along Poona Alandi Road	23,133	1,38,349
Piped Water Supply for Greater Poona from Khadakvasla—Stage I	5,13,064	5,67,157
Godhra Water Supply Scheme	3,03,847	4,81,374
Poona Water Works	40,158	40,153
Mahabaleshwar Drainage Scheme	81,432	81,432
Baroda Flood Control Scheme	3,24,173	3,24,173
Survey Work for Panchagani Water Supply Scheme	7,530	7,530
TOTAL GOVERNMENT OF BOMBAY	(a) 54,23,575	3,69,30,943

(a) These are voted.

No. 57-B—ACCOUNT of CAPITAL OUTLAY ON IMPROVEMENT of PUBLIC HEALTH outside the REVENUE ACCOUNT during and to the end of the year 1954-55—*concl'd.*

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH		
Ghaziuddin Haider Canal Sewage Scheme . . . . .	..	5,52,221
TOTAL GOVERNMENT OF UTTAR PRADESH	..	5,52,221
GOVERNMENT OF HYDERABAD		
Improvement Works under Local Bodies	14,51,926	1,88,37,593
Hyderabad Drainage Works	1,93,953	1,19,88,563
Hyderabad Water Works	7,14,419	64,71,921
<i>Deduct</i> —Amount met from Revenue . . . . .	..	1,67,05,90*
TOTAL GOVERNMENT OF HYDERABAD	(c) 23,60,298	2,05,92,162
GOVERNMENT OF MADHYA BHARAT		
Drainage Works at Mahatma Gandhi Road, Gwalior . . . . .	..	69,333
Extension of Bhand Water Works . . . . .	..	71,228
Subsidized Industrial Housing Scheme	24,93,758	(a) 70,12,851
Gwalior Water Works	2,06,904	(u) 16,69,051
Water Supply from Bilaoli Tank . . . . .	..	(a) 4,13,152
Temporary Staff for Construction Works	19,167	69,687
TOTAL GOVERNMENT OF MADHYA BHARAT	(c) 27,19,829	89,95,302
GOVERNMENT OF RAJASTHAN		
Skeleton Water Supply Scheme at Sirohi . . . . .	..	16,829
Skeleton Water Supply Scheme at Bhilwara	-10,829	54,475
Water Works Scheme, Udaipur . . . . .	..	3,67,293
Improvement of Water Supply Scheme Bikaner Division . . . . .	..	1,33,547
Improvement of Jaipur Water Works	91,327	9,93,789
Water Works Scheme, Bikaner	18,449	42,919
Water Scheme, Alwar	48	4,887
Water Works Scheme, Pratapgarh . . . . .	..	55,284
Water Works Scheme, Kotah	10,713	10,713
Water Works Schemes, Kishangarh . . . . .	..	27,797
Purchase of Meters at Udaipur	36,584	36,584
Other Schemes . . . . .	..	1,02,811
TOTAL GOVERNMENT OF RAJASTHAN	(c) 1,46,332	19,36,928
GOVERNMENT OF SAURASHTRA		
Shahpur Sikka Water Works . . . . .	..	4,44,896
Improvement to Water Supply at Rajkot	-441	5,69,770
Improvement to distribution system of Water Supply at Rajkot . . . . .	..	3,446
Porbandar Water Supply Scheme	1,53,190	20,44,315
Extra-ordinary Replacements . . . . .	..	2,107
Minor Works . . . . .	..	27,004
<i>Deduct</i> —		
Expenditure Financed from Porbandar Water Supply Project Fund . . . . .	..	..
Expenditure met from Revenue . . . . .	..	1,18,96,250
TOTAL GOVERNMENT OF SAURASHTRA	(c) 1,54,749	15,81,616
Total Capital Outlay on Improvement of Public Health Outside the Revenue Account	(c) 1,09,96,275	7,07,90,000

(a) Rs. 1,40,962 and Rs. 29,259 transferred *proforma* from the scheme 'Gwalior Water Works' to the schemes 'Subsidized Industrial Housing Schemes' and 'Water Supply from Bilaoli Tank' respectively.

(b) Pre-merger expenditure treated as having been met from Revenue.

(c) These are voted.

Agricultural receipts are derived mainly from the experimental farms established by the Government and from botanical and other public gardens. Agricultural education, which is also 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 330.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department.

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT

71—Capital Outlay on Schemes of Agricultural Improvement and Research

4. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvement and research.

No. 58—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March, 1955

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	41,35,395	2,94,979	4,84,680	4,72,017	1,80,241	2,20,576	3,05,724	37,10,632	12,42,588	19,10,496	2,24,11,080	8,91,253	57,54,219	4,20,13,880
Fisheries	2,71,284	..	4,919	..	..	9,627	10,684	1,75,622	..	22,422	..	54,216	22,25,048	27,73,822
Recoveries of overpayments	1,09,069	119	12,243	1,317	34	6,515	..	10,903	24,692	18,264	2,92,682	16,210	7,16,002	12,08,050
Grant from Central Government for expenditure on Grow More Food Schemes.	..	..	..	..	27,412	..	..	..	..	..	..	..	..	27,412
Collection of payments for services rendered.	17,02,142	..	1,583	..	..	..	..	9,858	1,44,071	1,674	9,933	3,223	12,970	18,85,454
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies Receipt in England . . . . .	..	..	..	..	..	..	..	1,42,129	..	2,81,833	1,38,290	2,92,346	1,93,776	10,48,374
	..	..	..	..	..	..	..	..	..	..	1,916	..	..	1,916
Total	62,17,890	2,95,098	5,03,425	4,73,334	2,07,687	2,36,718	3,16,408	40,49,144	14,11,351	22,34,689	2,28,53,901	12,57,248	89,02,015	4,89,58,908
<i>Deduct—Refunds</i>	<i>66,074</i>	<i>694</i>	<i>21</i>	<i>304</i>	<i>1,841</i>	<i>9,673</i>	<i>39</i>	<i>94,156</i>	<i>18,170</i>	<i>1,18,240</i>	<i>16,18,110</i>	<i>12,471</i>	<i>88,097</i>	<i>20,27,890</i>
TOTAL RECEIPTS UNDER AGRICULTURE	61,51,816	2,94,404	5,03,404	4,73,030	2,05,846	2,27,045	3,16,369	39,54,988	13,93,181	21,16,449	2,12,35,791	12,44,777	88,13,918	4,69,31,018

No. 58—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1955—*concl'd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	4,20,13,880	8,47,714	12,45,513	89,14,341	1,00,77,154	6,07,602	5,56,791	20,45,670	19,35,186	7,38,026	9,22,514	4,77,094	7,03,81,185
Fisberies	27,73,822	2,08,119	88,062	..	2,31,401	..	24,482	30,214	14,903	71,686	1,80,799	3,14,857	40,20,245
Recoveries of overpayments	12,08,050	3,173	5,514	33,257	26,142	23,207	1,09,753	15,019	3,452	78,949	29,304	1,000	15,35,820
Grants from Central Government for expenditure on Grow More Food Schemes.	27,412	..	..	..	..	..	..	..	..	..	..	..	27,412
Collection of payments for services rendered	18,85,454	..	20,143	2,55,868	809	42,716	95,368	..	..	59,522	..	1,107	23,60,987
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies.	10,48,374	45,564	2,58,180	..	2,64,287	82,416	72,859	44,480	..	..	..	7,829	18,23,089
Receipts in England	1,916	..	..	..	..	..	..	..	..	..	..	..	1,916
Total	4,80,58,908	11,93,570	16,18,312	92,03,466	1,05,99,793	7,55,941	8,59,253	21,35,383	19,53,541	9,48,183	11,32,317	8,01,887	8,01,60,554
<i>Deduct—Refunds</i>	<i>20,27,390</i>	<i>7,729</i>	<i>1,08,071</i>	<i>68,049</i>	<i>46,879</i>	<i>27,501</i>	<i>2,026</i>	<i>96,281</i>	<i>972</i>	<i>30,177</i>	<i>16,531</i>	<i>4,686</i>	<i>24,36,792</i>
TOTAL RECEIPTS UNDER AGRICULTURE	4,60,31,018	11,85,841	15,10,241	91,35,417	1,05,52,914	7,28,440	8,57,227	20,39,102	19,52,569	9,18,006	11,15,786	7,97,201	7,77,23,762

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

P. and P.T.—CIVIL AND MILITARY DIVISION.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	..	..	39,952	31,039	91,546	2,63,231	77,652	1,59,577	5,49,659	1,23,096	3,38,671	16,74,423
Superintendence	8,68,332	66,146	2,25,968	23,898	..	..	..	2,39,999	2,61,462	5,08,568	2,86,630	2,36,312	2,56,706	29,72,021
Subordinate and expert staff	62,66,183	31,995	..	29,407	62,502	61,159	..	..	1,96,665	5,39,676	27,53,618	5,77,683	..	1,05,18,888
Experimental Farms	25,85,277	32,598	93,818	69,828	5,244	76,593	59,865	5,52,472	1,18,340	7,82,742	3,05,077	2,80,260	9,26,905	58,89,019
Agricultural demonstration and propaganda including public exhibitions and fairs.	8,979	2,17,257	28,379	47,585	..	2,61,653	2,27,619	7,44,952	41,416	6,55,681	1,40,65,269	3,79,263	27,02,083	1,94,10,136
Agricultural Experiments and Research.	27,74,586	..	..	57,731	7,40,679	2,27,015	..	4,23,341	9,88,895	9,82,978	31,94,023 } (+) 17,405 }	3,25,344	11,21,340	1,08,35,932 } (+) 17,405 }
Agricultural Education	4,46,217	..	..	22,502	..	1,700	..	..	7,762	10,37,109	26,63,861	3,41,584	6,14,343	51,35,078
Agricultural Engineering	31,063	..	..	..	5,315	..	..	2,23,490	..	45,649	15,97,670	67,460	3,54,311	23,24,958
Boring Operations	4,95,255	..	..	..	..	..	..	..	..	35,537	..	..	..	5,30,792
Botanical and other Public Gardens	7,499	..	1,04,614	..	..	..	..	..	2,531	300	..	2,04,726	63,403	3,83,073
Indian Council of Agricultural Research Department.	11,32,899	..	..	..	..	..	..	..	..	..	..	..	..	11,32,899
Scheme for the improvement of Agricultural marketing in India.	13,33,555	..	..	..	..	..	..	39,081	..	..	..	44,054	81,211	14,97,901
Payment of net proceeds of the Agricultural Produce Cess to the Indian Council of Agricultural Research	50,22,255	..	..	..	..	..	..	..	..	..	..	..	..	50,22,255
Colonization Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Special Development Fund	13,850	..	..	..	..	..	..	..	..	..	..	..	..	13,850
Special Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grants-in-aid, Contribution, etc.	83,28,647	..	..	..	35,232	..	2,000	..	..	5,834	8,17,142	18,845	11,810	92,19,510
Agricultural Development . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fisheries	22,37,291	..	22,428	..	..	30,555	..	2,99,189	..	35,611	..	..	16,34,687	42,59,161
Cane Development and Regulation of Sugar Industry.	8,59,999	..	..	..	..	..	..	..	..	..	..	..	..	8,59,999
Expenditure on measures designed to assist Cotton growers.	24,82,185	..	..	..	..	..	..	..	..	..	..	..	..	24,82,185

Other Charges	19,68,505	..	3,66,062	..	..	..	2,00,175	3,99,369	23,469	..	..	599	3,21,900	32,81,079
Miscellaneous	34,357	..	..	..	10,313	..	2,37,996	..	..	..	..	..	..	2,82,666
Works . . . . .	..	..	..	..	..	..	..	..	95,403	..	6,196	..	21,657	1,23,256
Soil Fertility and Fertilizer used under Technical Co-operation Assistance	1,26,235	..	..	..	..	..	..	..	..	..	..	..	..	1,26,235
Development Schemes	1,17,406	..	7,71,394	3,03,782	..	4,82,092	9,64,180	44,73,616	36,99,658	1,26,14,587	..	96,67,117	72,94,011	4,03,87,843
Repayment to the Contingency Fund of Advance taken out but not recouped in previous years.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Transfer to the Reserve Fund for protection of Sugar Industry of the proceeds of the receipts from Sale of frozen Stocks of Sugar on de-control.	3,33,667	..	..	..	..	..	..	..	..	..	..	..	..	3,33,667
Deduct—Amount met from Special Development Fund.	19,90,121	..	..	..	..	..	..	..	..	..	..	..	..	19,90,121
Deduct—Amount met from the Fund for the benefit of Co. Ho. Growers.	26,17,227	..	..	..	..	..	..	..	..	..	..	..	..	26,17,227
Deduct—Amount met from the Fund for the benefit of linseed Cultivators.	19,960	..	..	..	..	..	..	..	..	..	..	..	..	19,960
Deduct—Amount met from the fund for the benefit of groundnut Cultivators	194	..	..	..	..	..	..	..	..	..	..	..	..	194
Deduct—Amount transferred to 68-Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England—														
Leave Salaries and Deputation Pay.	1,916	..	..	..	..	..	..	..	7,610	..	..	..	..	9,526
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Stores	54,204	..	..	..	..	..	..	..	..	..	4,408	..	437	59,049
Government Scholarships . . . . .	..	..	..	..	..	..	..	..	..	67	..	..	..	67
Other Charges	20,100	..	170	..	..	..	..	..	..	94	..	304	174	20,842
Total Expenditure under Agriculture	3,29,21,950	3,77,996	16,12,833	6,54,733	8,99,237	11,71,806	17,83,381	76,58,740	55,20,863	1,74,03,410	2,62,43,553 } (a) 17,405 }	1,22,66,647	1,57,43,649	12,41,58,708 } (a) 17,405 }
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,142	1,98,663	1,99,805
Voted	3,29,21,950	3,77,996	16,12,833	6,54,733	8,99,237	11,71,806	17,83,381	76,58,740	55,20,863	1,74,03,410	2,62,43,553 } (a) 17,405 }	1,22,65,505	1,55,44,986	12,39,58,993 } (a) 17,405 }

(a) Represents expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	16,74,423	76,781	3,18,401	8,72,749	3,47,745	2,29,351	1,02,117	1,46,112	87,832	1,27,523	1,22,247	1,37,847	42,43,128
Superintendence	29,72,021	1,01,338	2,98,623	15,18,185	53,88,410	1,02,847	1,13,041	1,30,324	44,680	52,641	1,07,909	59,254	1,08,89,273
Subordinates and expert staff	1,05,18,888	2,13,650	..	1,64,237	..	5,18,552	2,54,025	1,37,429	3,14,974	3,25,449	1,34,444	..	1,25,81,648
Experimental Farms	58,89,019	2,38,668	2,02,545	4,76,231	3,49,634	4,40,520	1,56,938	3,26,036	1,97,030	2,29,760	1,85,490	1,54,146	88,46,017
Agricultural demonstration and propaganda including public exhibitions and fairs.	1,94,10,136	10,40,586	18,61,366	19,852	1,25,294	3,03,251	3,49,563	5,33,611	91,831	20,313	..	7,634	2,37,63,387
Agricultural Experiments and Research	1,08,35,931 } (a) 17,405 }	1,27,548	17,47,465	14,75,154	16,19,853	7,07,088 } (a) 64,207 }	3,46,542	57,052	68,164	..	1,31,023	4,89,736	1,76,05,557 } (a) 81,612 }
Agricultural Education	51,35,078	..	2,71,871	12,07,963	70,673	..	3,03,974	39,926	..	64,024	51,887	57,190	72,02,586
Agricultural Engineering	23,24,958	..	21,313	1,01,63,820 } (a) 3,84,334 }	..	1,80,663	2,93,037	12,386	..	..	1,60,687	..	1,31,56,864 } (a) 3,84,334 }
Boring Operations	5,30,792	13,500	99,624	36,11,147	..	34,853	5,436	..	26,991	..	5,65,321	..	48,87,664
Botanical and other Public Gardens	3,83,073	..	5,735	21,01,281	4,56,985	..	2,18,476	7,64,850	4,03,252	1,66,064	..	..	44,99,716
Indian Council of Agricultural Research Department	11,32,899	..	..	..	..	..	..	..	..	..	..	..	11,32,899
Scheme for the improvement of Agricultural marketing in India.	14,97,901	35,706	..	..	..	1,10,371	..	..	19,754	..	..	5,210	16,68,942
Payment of net proceeds of the Agricultural Income Tax to the Indian Council of Agricultural Research.	50,22,255	..	..	..	..	..	..	..	..	..	..	..	50,22,255
Colonization Scheme . . . . .	..	..	..	83,43,037	..	..	1,38,788	..	..	..	..	..	84,81,825
Special Development Fund	13,850	..	..	..	..	..	..	..	..	..	..	..	13,850
Special Rural Uplift schemes . . . . .	..	..	..	37,44,388	..	..	..	..	562	..	27,445	..	37,72,395
Grants-in-aid, Contribution, etc.	92,19,510	..	7,800	5,25,622	63,500	..	..	5,000	10,000	..	20,000	..	98,51,432
Agricultural Development . . . . .	..	..	..	..	67,709	..	..	..	..	..	..	..	67,709
Fisheries	42,59,161	1,25,950	1,25,191	..	7,319,54	..	36,769	..	..	17,039	72,812	5,82,127	59,51,003
Cane Development and Regulation of Sugar Industry.	8,59,999	..	..	41,22,401	..	..	..	..	16,846	..	..	..	49,99,246
Expenditure on measures designed to assist Cotton growers.	24,82,185	24,82,185

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P. and P.P. - Civil Administration.

Office Charges	32,81,079	14,69,178	21,693	..	3,19,831	21,455	17,848	51,31,084
Miscellaneous	2,82,666	..	..	..	..	..	..	..	..	..	..	..	2,82,666
Works	1,23,256	53,961	29,825	1,49,339	6,221	..	..	..	..	..	..	..	3,62,602
Soil Fertility and Fertilizer used under Technical Cooperation Assistance.	1,26,235	..	..	..	..	..	..	..	..	..	..	..	1,26,235
Development Schemes	4,03,87,843	21,70,065	8,62,337	..	2,25,34,249	26,14,688	40,52,695	19,25,067	13,76,584	12,96,969	26,22,223	3,22,042	8,01,64,762
Repayment to the Contingency Fund of Advance taken out but not recouped in previous year.	..	..	..	20,000	..	..	..	..	..	..	..	..	20,000
Transfer to the Reserve Fund for protection of Sugar Industry of the proceeds of the receipts from sale of frozen Stocks of Sugar on decontrol.	3,33,667	..	..	..	..	..	..	..	..	..	..	..	3,33,667
Deduct—Amount met from Special Development Fund.	19,90,121	..	..	..	..	..	..	..	..	..	..	..	19,90,121
Deduct—Amount met from the Fund for the benefit of Cotton growers.	26,17,237	..	..	..	..	..	..	..	..	..	..	..	26,17,237
Deduct—Amount met from the Fund for the benefit of linseed Cultivators.	19,960	..	..	..	..	..	..	..	..	..	..	..	19,960
Deduct—Amount met from the Fund for the benefit of groundnut Cultivators.	194	..	..	..	..	..	..	..	..	..	..	..	194
Deduct—Amount transferred to 68-Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	..	..	..	..	..	..	31,363	..	..	31,363
Charges in England—													
Leave Salaries and Deputation Pay	9,526	..	..	..	6,376	..	..	..	..	..	..	..	15,902
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	1,158	..	..	..	..	1,158
Stores	59,049	..	2,077	27	1,135	..	..	..	..	..	..	..	62,288
Government Scholarships	67	..	..	..	..	..	..	..	..	..	..	..	67
Other Charges	20,842	..	..	392	4,023	..	..	1,653	..	..	..	..	26,910
Total Expenditure under Agriculture	12,41,58,798 } (a) 17,405 }	56,66,931	58,54,123	3,85,15,825 } (a) 3,84,334 }	3,17,73,761	52,42,184 } (a) 64,207 }	63,71,401	41,02,297	26,58,500	25,88,250	42,22,943	18,33,031	23,29,88,047 } (a) 4,65,946 }
Charge	1,99,805	..	..	..	..	..	..	..	..	..	..	..	1,99,805
Total	12,39,58,993 } (a) 17,405 }	56,66,931	58,54,123	3,85,15,825 } (a) 3,84,334 }	3,17,73,761	52,42,184 } (a) 64,207 }	63,71,401	41,02,297	26,58,500	25,88,250	42,22,943	18,33,034	23,27,88,242 } (a) 4,65,946 }

(a) Represents expenditure met from Contingency Fund.

No. 58-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of AGRICULTURAL IMPROVEMENT and RESEARCH outside the REVENUE ACCOUNT during and to end of the year 1954-55

CENTRAL GOVERNMENT	Rs.	GOVERNMENT OF BHOPAL	Rs.
Central Rice Research Institute	3,02,763	Land Improvement Scheme	2,99,427
Expansion of Indian Agricultural Research Institute.	6,76,222	Minor Irrigation Schemes	8,57,963
Central Potato Research Institute	46,902	Seed Distribution Scheme	1,59,921
Development of Marine Fisheries	1,26,357	Compost Development Scheme	9,241
Grow More Food Schemes	9,62,381	Fertilizers	9,067
Grow More Food Schemes in Part 'C' States	1,18,676	<i>Deduct</i> —Receipts and Recoveries on Capital Account.	1,00,232
Distribution of Improved Seeds	5,516	Total Expenditure during 1954-55—(Voted)	12,35,387
Sugar and Sugar Cane Research Institute	56,268	Total Expenditure to end of the year 1954-55	(a) 57,02,161
<i>Deduct</i> —Recovery from Sugar Excise Fund	66,268		
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	13,44,995	GOVERNMENT OF DELHI	
Total Expenditure during 1954-55 (Voted)	8,93,822	Total Expenditure during 1954-55 . . . . .	..
Total Expenditure to end of the year 1954-55	(a) 90,62,325	Total Expenditure to end of 1954-55	(a) 1,25,316
		GOVERNMENT OF HIMACHAL PRADESH	
		Distribution of Improved Seeds	—1,202
		Distribution of Super Phosphate	8,343
		Distribution of Green Manure	—64
		Total Expenditure during 1954-55—(Voted)	7,077
		Total Expenditure to end of the year 1954-55	(a) 43,519
STATE GOVERNMENTS		GOVERNMENT OF VINDHYA PRADESH	
GOVERNMENT OF AJMER		Minor Irrigation Schemes	5,89,923
Grow More Food Schemes—		Seed Distribution Scheme	80,145
Seed Distribution	1,57,476	Fertilizers	—1,09,671
Well Sinking	70,361	Tractor Unit Scheme	1,39,090
Distribution of Bone Meal	9,175	Total Expenditure during 1954-55—(Voted)	6,99,487
Purchase of Fertilizers	54,999	Total Expenditure to end of the year 1954-55	6,99,487
Plant Protection	5,364		
Growing of Fruits and Vegetables	2,048		
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	80,954		
Total Expenditure during 1954-55—(Voted)	2,18,469		
Total Expenditure to end of the year 1954-55	(a) 2,75,589		

(a) Rs. 57,120, Rs. 44,66,774, Rs. 1,25,316 and Rs. 38,442 representing amounts pertaining to Ajmer, Bhopal, Delhi and Himachal Pradesh States previously met from the Consolidated Fund of India transferred *proforma* to the accounts of the respective States.

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 1954-55—*contd.*

	Rs.		Rs.
GOVERNMENT OF INDIA		GOVERNMENT OF ORISSA	
Development Schemes	48,17,102	Brought forward	55,84,889
Total Expenditure during 1954-55 (Voted)	48,17,102	Minor Irrigation Works in connection with National Extension Service.	41,216
Total Expenditure to end of the year 1954-55	48,17,102	Special Minor Irrigation Works incharge of Civil Officers.	3,50,030
		Reclamation of Kausalya Ganga Project	—1,600
GOVERNMENT OF ASSAM		Total Expenditure during 1954-55—(Voted)	59,74,535
Development Schemes	15,11,507	Total Expenditure to end of the year 1954-55	62,57,696
Jute Seed Multiplication Farm Scheme	2,815		
Total Expenditure during 1954-55 (Voted)	15,14,122	GOVERNMENT OF PUNJAB	
Total Expenditure to end of the year 1954-55	31,33,668	Land Reclamation and Mechanical Cultivation in Punjab.	—5,57,955
GOVERNMENT OF BIHAR		Erection of Workshop for Tractor Repairs	50,555
Expenditure during the year 1954-55 . . . . .	..	Grow More Food Schemes— Sinking of Tube Wells Scheme	—2,15,171
Total Expenditure to end of the year 1954-55	12,21,069	Total Expenditure during 1954-55—(Voted)	—7,22,571
GOVERNMENT OF BOMBAY		Total Expenditure to end of the year 1954-55	1,34,33,137
Grow More Food Schemes—			
Construction of Tube Wells in North Gujrat	44,10,743	GOVERNMENT OF UTTAR PRADESH	
Total Expenditure during 1954-55—(Voted)	44,10,743	Seed and Implement operation Scheme	—18,27,530
Total Expenditure to end of the year 1954-55	96,69,734	Horticultural Development Scheme	4,49,666
GOVERNMENT OF MADHYA PRADESH		Jute Development Scheme	15,753
Provincial Marketing and Supply Society	44,300	Disease Free Potato Scheme	2,45,146
Deduct—Amount Financed from Deposit Account of Grants from Central Government for Food Production Drive Scheme.	4,31,641	Scheme for Expansion of Acreage under Cotton	2,33,393
Total Expenditure during 1954-55 . . (Voted)	—3,87,341	District Boring Operation	—11,47,276
Total Expenditure to end of the year 1954-55	49,96,175	Total Expenditure during 1954-55—(Voted)	—20,30,818
GOVERNMENT OF ORISSA		Total Expenditure to end of the year 1954-55	(b)—99,82,107
Reclamation of Waste Lands through Government Agency.	49,341		
Tractor Ploughing by Private Parties	21,487	GOVERNMENT OF WEST BENGAL	
Hiring of Agricultural Implements	12,395	Establishment of Jute Seed Multiplication Farm	1,18,169
Establishment of Bone-Meal Factory	21,682	Total Expenditure during 1954-55—(Voted)	1,18,169
Development of Inland Fisheries	3,80,585	Total Expenditure to end of the year 1954-55	18,49,989
Reclamation of Swamps	1,00,000		
Major Irrigation Works (Incharge of Chief Engineer).	4,01,558		
Minor Irrigation Works (Incharge of Civil Officers)	45,97,841		
Carried over	55,84,889		

(b) Differs from the corresponding amount shown in the Finance Accounts by Rs. 5,06,000 erroneously included in the Finance Accounts for 1953-54. Necessary correction has been made in subsequent years Finance Accounts.

No. 58-B—ACCOUNT of the CAPITAL OUTLAY on SCHEMES of AGRICULTURAL IMPROVEMENT and RESEARCH OUTSIDE the REVENUE ACCOUNT during and to the end of the year 1954-55—*concl.*

	Rs.	GOVERNMENT OF SAURASHETRA	Rs.
		Expenditure during 1954-55	
GOVERNMENT OF MADHYA BHARAT		Total Expenditure to end of the year 1954-55	—26,885
Grow More Food Schemes—			
Land Reclamation and Development	9,12,604	GOVERNMENT OF TRAVANCORE-COCHIN	
Agricultural Development—Running Expenditure of Tractors.	420	Nelliampathy Cultivation	3,21,551
Purchase of Shares of Madhya Bharat State Co-operative Bank Limited, Gwalior.	5,00,000	Total Expenditure during 1954-55	3,21,551
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	2,77,209	Charged	2,76,325
		Voted	45,226
Total Expenditure during 1954-55—(Voted)	11,35,815	Total Expenditure to end of the year 1954-55	15,37,368
Total Expenditure to end of the year 1954-55	39,58,320	TOTAL EXPENDITURE (CENTRAL AND STATES) DURING THE YEAR 1954-55.	1,97,93,609
		Charged	2,76,325
GOVERNMENT OF P.E.P.S.U.		Voted	1,95,17,284
Land Reclamation and Tube Well Sinking Scheme	15,88,090	TOTAL EXPENDITURE (CENTRAL AND STATES) TO END OF THE YEAR 1954-55.	5,85,31,802
Total Expenditure during 1954-55—(Voted)	15,88,090		
Total Expenditure to end of the year 1954-55	17,58,140		

XXIX-A and 40-A—Rural Development

These major heads record the transactions connected with rural development when they occur in a separate Department set up for the purpose. In Assam, Madras and West Bengal such transactions are, however, classified under "XXIX/40—Agriculture", and in Uttar Pradesh under "XXXI/42—Co-operation."

No. 59—ACCOUNT of RECEIPTS under RURAL DEVELOPMENT for the year ended 31st March 1955

	STATE GOVERNMENTS						Total
	Government of Bhopal	Government of Bihar	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rural Development Receipts	1,163	..	80,876	2,08,622	6,204	82,179	3,79,044
Recoveries of overpayments	664	14,147	..	2,650	2,04,562	554	2,22,577
Collection of payments for services rendered.	..	..	..	..	33,362	6	33,368
Local Development Works	..	75,21,325	..	15,30,821	..	..	90,52,116
Total	1,827	75,35,472	80,876	17,42,093	2,44,128	82,739	96,87,135
Deduct—Refunds	..	264	..	..	46	941	1,251
Total Receipts under Rural Development.	1,827	75,35,208	80,876	17,42,093	2,44,082	81,798	96,85,884

No. 59-A—ACCOUNT of EXPENDITURE on RURAL DEVELOPMENT for the year ended 31st March 1955

	Central Government	STATE GOVERNMENTS					Total
		Government of Bihar	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction and Organisation	..	..	5,15,873	..	37,055	38,24,029	43,76,957
Education Extension Centres	..	1,33,869	..	..	..	65,811	1,99,680
Development Schemes	..	..	39,19,373	41,92,450	25,72,279	..	1,06,84,102
Local Development Works	..	73,16,478	13,27,434	19,39,848	..	..	1,05,83,760
Grants-in-aid, Contributions, etc.	84,176	..	..	..	..	..	84,176
Total Expenditure on Rural Development (Voted).	84,176	74,50,347	57,62,680	61,32,298	26,09,334	38,89,840	2,59,28,675

XXX and 41—Veterinary

REVENUE

The Veterinary College and School fees, the receipts from the sale of the anti-rinderpest serum issued from the Indian Institute of Veterinary Research, Muktesar, and those derived from the Hissar Cattle Farm in the Punjab constitute the bulk of the Veterinary receipts.

EXPENDITURE

2. The expenditure consists mainly of the cost of the Civil Veterinary Department, veterinary education, the expenditure on the maintenance of veterinary hospitals and dispensaries and of breeding operations. Charges for breeding operations in States in which cattle, sheep and poultry breeding is under the control of the Agricultural Department are, however, accounted for under '40—Agriculture'.

No. 60—ACCOUNT of RECEIPTS under VETERINARY during the year ended 31st March 1955

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees . . . . .	..	..	..	..	..	..	..	357	15,366	39,613	1,570	19,174	81,801	1,57,881
Other receipts	10,91,772	27,985	1,55,157	96,585	6,218	2,095	1,381	2,98,933	1,12,913	4,22,127	1,21,327	9,04,948	7,36,611	39,90,480
Animal Husbandry . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fisheries . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Collection of payments for services rendered.	2,846	..	..	..	..	27	52,790	1,604	42,485	70,287	145	..	16,604	1,93,788
Transfer from the Deposit Account of grants made by other Governments, Local Funds or other outside bodies.	9,207	..	..	..	..	..	..	2,398	..	..	..	..	42,124	53,729
Receipts in England . . . . .	..	..	..	..	..	..	..	..	..	20	..	..	..	20
Total	11,03,825	27,985	1,55,157	96,585	6,248	2,120	54,671	3,03,292	1,72,664	5,49,047	1,23,042	9,24,122	8,77,140	43,95,898
<i>Deduct—Refunds</i>	<i>186</i>	..	..	..	14	200	..	777	333	..	2,993	953	7,876	12,332
TOTAL RECEIPTS UNDER VETERINARY	11,03,639	27,985	1,55,157	96,585	6,234	1,920	54,671	3,02,515	1,72,331	5,49,047	1,20,049	9,23,169	8,69,264	43,82,566

No. 60—ACCOUNT of RECEIPTS under VETERINARY during the year ended 31st March 1955—*contd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Trav. ncore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees	1,57,881	..	40,609	63,801	29,313	..	..	..	..	6,652	..	..	2,98,256
Other receipts	39,90,480	3,30,810	6,93,845	11,28,492	1,07,223	2,80,327	17,538	99,574	6,033	38,803	1,14,657	25,742	68,42,524
Animal Husbandry . . . . .	..	..	..	25,29,965	..	..	..	5,74,052	..	..	..	..	31,04,017
Fisheries . . . . .	..	..	..	7,02,567	..	..	..	..	..	..	..	..	7,02,567
Collection of payments for services rendered	1,93,738	..	8,139	77,516	5,198	..	..	..	..	7,058	..	365	2,92,644
Transfer from the Deposit Accounts of grants made by other Governments, Local Funds or other Outside Bodies.	53,729	..	37,891	..	..	34,665	6,800	..	22,580	..	24,288	9,891	1,89,844
Receipts in England	20	..	..	..	..	..	..	..	..	..	..	..	20
Total	43,95,898	3,30,810	7,80,484	45,02,341	1,41,734	3,23,992	24,338	6,73,626	28,613	53,093	1,38,947	35,998	1,14,29,872
Deduct—Refunds	13,332	673	1,032	99,329	2,336	..	..	7,373	..	54	19	125	1,24,276
TOTAL RECEIPTS UNDER VETERINARY	43,82,566	3,30,137	7,79,452	44,03,012	1,39,398	3,23,992	24,338	6,66,253	28,613	53,039	1,38,926	35,870	1,13,05,596

NO. 60-A—ACCOUNT of EXPENDITURE under VETERINARY during the year ended 31st March 1955

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of D. Shi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Superintendence	1,21,477	88,433	..	10,688	52,629	21,039	35,685	2,26,501	1,09,332	3,20,161	3,76,904	1,17,499	2,77,812	17,58,160
Veterinary Education and Research	30,49,801	320	..	..	..	..	..	15,343	65,401	1,56,461	5,22,808	234	4,12,491	42,13,949
Subordinate Establishment	12,140	..	..	..	..	..	2,620	3,32,552	3,09,353	1,05,320	4,42,938	2,52,223	4,53,040	19,10,186
Hospitals and Dispensaries	1,20,855	..	1,33,959	61,908	1,04,199	98,000 } (a) 4,883	2,19,370	3,14,329	2,15,496	4,24,051	10,36,861	2,46,249	5,52,429	35,27,766 } (a) 4,883
Breeding Operations	66,062	17,539	..	99,439	8,010	..	..	5,89,602	1,17,461	4,23,647	..	3,20,172	12,86,205	29,28,197
Prizes	..	..	..	1,350	..	..	..	..	..	13,616	..	..	..	14,966
Camel Specialist	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bacteriologist	..	..	..	..	..	..	28,836	..	..	..	..	..	..	28,836
Other charges	9,081	..	..	..	..	..	1,427	..	2,50,343	82,152	5,54,371	81,657	2,08,030	11,87,061
Works	..	..	..	..	..	..	..	..	10,215	..	..	..	..	10,215
Animals Husbandry Experiments and Research	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fisheries	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Development Schemes	38,097	44,321	2,24,395	29,002	..	46,719	3,01,007	7,91,233	4,92,844	22,19,222	..	25,62,594	8,24,920	75,74,154
Rural Uplift Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England—														
Leave salaries and deputation pay	..	..	..	..	..	..	..	..	2,167	1,246	829	..	..	4,242
Stores for India	13,814	..	..	..	..	..	..	..	..	..	..	..	12	13,826
Government Scholarships	..	..	..	..	..	..	..	..	..	13,281	..	..	..	13,281
Other charges	7,838	..	..	..	..	..	..	..	2,087	2,094	1,547	594	..	14,160
TOTAL EXPENDITURE UNDER VETERINARY	34,30,165	1,50,613	3,58,354	2,02,447	1,64,838	1,65,758 } (a) 4,883	5,88,945	22,69,560	15,74,699	37,61,251	29,36,348	35,81,222	40,14,999	2,31,99,199 } (a) 4,883
Charged	13,926	..	..	..	..	..	..	..	..	..	..	31,411	..	45,337
Voted	34,16,239	1,50,613	3,58,354	2,02,447	1,64,838	1,65,758 } (a) 4,883	5,88,945	22,69,560	15,74,699	37,61,251	29,36,348	35,49,811	40,14,999	2,31,53,862 } (a) 4,883

(a) Represents expenditure met from Contingency Fund.

No. 60-A—ACCOUNT of EXPENDITURE under VETERINARY during the year ended 31st March, 1955—concl'd.

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	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	1,24,110	1,31,294	2,13,106	..	..	68,186	..	55,530	..	..	..	5,92,226
Superintendence	17,58,160	36,996	1,72,647	2,52,784	2,72,960	1,64,695	37,925	1,72,552	42,067	1,09,308	1,45,670	32,764	32,08,528
Veterinary Education and Research	42,13,949	1,18,556	2,24,397	8,50,022	5,02,119	1,03,991	38,332	..	35,869	22,284	8,358	..	61,17,877
Subordinate Establishment	19,10,186	1,83,032	6,02,204	4,43,136	3,45,601	1,75,852	49,419	1,56,433	..	67,182	..	46,435	39,79,480
Hospitals and Dispensaries	35,27,766 } (a) 4,883 }	8,12,146	31,016	10,12,857	10,80,255	5,27,277	5,73,123	7,07,072	3,43,570	8,61,293	1,60,040	2,38,848	98,75,263 } (a) 4,883 }
Breeding Operations	29,28,197	3,33,507	8,26,452	11,81,596	..	7,40,885	46,563	83,575	30,750	2,36,733	2,16,575	3,605	66,28,438
Prizes	14,966	..	..	12,613	416	..	..	..	..	..	..	..	27,995
Camel Specialist . . . . .	..	..	6,153	..	..	..	..	..	..	..	..	..	6,153
Bacteriologist	28,836	..	..	2,56,755	..	..	..	..	..	..	..	..	2,85,591
Other charges	11,87,061	1,41,715	..	84,143	..	55,745	..	1,20,806	..	27,432	..	73,984	16,90,886
Works	10,215	11,369	..	45,186	19,302	..	..	..	..	..	..	..	86,072
Animal Husbandry Experiments and Research . . . . .	..	..	..	55,37,733	..	..	..	..	..	..	..	..	55,37,733
Fisheries . . . . .	..	..	..	5,35,962	..	..	..	..	..	..	..	..	5,35,962
Development Schemes	75,74,354	7,13,136	4,91,606	..	3,15,095	2,35,696	7,18,593	10,08,654	3,91,014	3,89,705	2,40,448	14,923	1,20,93,224
Rural Uplift Schemes . . . . .	..	..	..	4,14,217	..	..	..	..	..	..	..	..	4,14,217
Charges in England—													
Leave salaries and deputation pay	4,242	..	..	..	..	..	..	..	..	..	..	..	4,242
Stores	13,826	..	..	1,453	247	..	..	2,132	..	..	..	..	17,658
Government Scholarships	13,281	..	..	..	..	..	..	..	..	..	..	..	13,281
Other charges	14,160	25	416	579	..	..	..	133	..	..	..	..	15,313
TOTAL EXPENDITURE UNDER VETERINARY	2,31,99,199 } (a) 4,883 }	24,74,592	24,86,185	1,08,52,142	25,35,995	20,04,141	15,32,141	22,51,357	8,98,800	17,13,937	7,71,091	4,10,559	5,11,30,139 } (a) 4,883 }
Charged	45,337	..	..	..	..	..	..	..	..	..	..	..	45,337
Voted	2,31,53,862 } (a) 4,883 }	24,74,592	24,86,185	1,08,52,142	25,35,995	20,04,141	15,32,141	22,51,357	8,98,800	17,13,937	7,71,091	4,10,559	5,10,84,802 } (a) 4,883 }

F. and P.F.—Civil Administration.

(a) Represents expenditure not from Contingency Fund.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

These major heads record the receipts made and expenditure incurred by the Registrars, Co operative Societies

No. 61—ACCOUNT of RECEIPTS under CO-OPERATION during the year ended 31st March, 1955

	Central Government.	STATE GOVERNMENTS											Carried over
		Government of Ajmer	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	108	..	1,571	..	5,971	..	1,42,790	37,903	1,98,824	10,23,664	2,25,004	3,42,335	19,78,170
Miscellaneous receipts	963	53	243	1,975	7,552	501	19,83,639	20,099	20,85,609	6,16,825	1,37,110	39,96,194	88,50,753
Transfer from the Deposit Account of grants made by other Governments, Local Funds or other outside bodies . . . . .	..	..	..	..	..	..	7,300	..	..	..	..	3,420	10,720
Total	1,071	53	1,814	1,965	13,523	501	21,33,729	58,002	22,84,433	16,40,489	3,62,114	43,41,949	1,08,39,643
Deduct—Refunds . . . . .	..	..	..	..	20	..	3,556	..	808	12,115	2,411	7,497	26,407
TOTAL RECEIPTS UNDER CO-OPERATION	1,071	53	1,814	1,965	13,503	501	21,30,173	58,002	22,83,625	16,28,374	3,59,703	43,34,452	1,08,13,236

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	19,78,170	18,281	3,70,425	3,64,256	2,33,474	78,370	27,113	79,195	96,521	..	11,345	17,716	32,74,866
Miscellaneous receipts	88,50,753	37,750	35,994	1,21,740	34,635	1	..	21,555	1,194	11,478	2,154	11,348	91,28,602
Transfer from the Deposit Account of grants made by other Governments, Local Funds or other outside bodies	10,720	14,935	..	..	..	..	..	..	..	..	..	..	25,655
Total	1,08,39,643	70,966	4,06,419	4,85,996	2,68,109	78,371	27,113	1,00,750	97,715	11,478	13,499	29,064	1,24,29,123
Deduct—Refunds	26,407	1,759	6,455	3,227	840	269	14	125	..	17	200	614	39,927
TOTAL RECEIPTS UNDER CO-OPERATION	1,08,13,236	69,207	3,99,964	4,82,769	2,67,269	78,102	27,099	1,00,625	97,715	11,461	13,299	28,450	1,23,89,196

No. 61-A—ACCOUNT of EXPENDITURE under CO-OPERATION during the year ended 31st March, 1955

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	..	..	..	6,364	28,859	2,15,283	1,63,706	1,42,206	2,58,701	8,19,269	2,20,210	18,54,598
Superintendence	84,119	71,175	..	3,50,496	72,918	1,13,326	1,22,224	20,80,455	4,61,259	2,65,478	28,79,874	..	36,19,401	1,01,20,725
Grants-in-aid	1,588	19,900	..	21,683	1,000	..	..	17,21,321 (a) 58,552	14,017	8,94,830	24,66,496	1,52,000	32,23,714	85,16,549 (a) 58,552
Other charges . . . . .	..	53,000	..	..	1,69,781	..	907	..	..	83,42,980	18,31,601	47,286	..	1,04,45,555
Development Schemes . . . . .	..	..	..	..	..	7,72,246	..	4,93,990	40,34,599	5,50,839	..	67,84,641	8,11,845	1,34,48,160
Repayment to Contingency Fund . . . . .	..	..	..	..	..	..	..	..	..	..	923	..	..	923
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER CO-OPERATION	85,707	1,44,075	..	3,72,179	2,43,699	8,91,936	1,51,990	45,11,049 (a) 58,552	46,73,581	1,01,96,333	74,37,595	78,03,196	78,75,170	4,43,86,510 (a) 58,552
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	1,044	..	659	1,703
Voted	85,707	1,44,075	..	3,72,179	2,43,699	8,91,936	1,51,090	45,11,049 (a) 58,552	46,73,581	1,01,96,333	74,36,551	78,03,196	78,74,511	4,43,84,807 (a) 58,552

(a) Represents expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	18,54,598	1,30,134	2,72,696	4,71,147	..	16,65,365	96,405	3,86,460	56,600	96,620	31,737	44,812	51,06,574
Superintendence	1,01,20,725	7,27,029	15,73,213	20,57,428	18,60,188	..	6,58,084	80,978	1,75,332	5,12,601	1,25,425	2,63,426	1,81,54,129
Grants-in-aid	85,16,549 } (a) 58,552 }	1,09,715	140	25,44,500	1,82,325	..	25,000	1,04,619	..	..	1,00,000	51,468	1,16,34,316 } (a) 58,552 }
Other charges	1,04,45,555	25,851	..	10,47,879	85,113	3,63,610	..	..	..	24,148	..	..	1,19,92,156
Development Scheme	1,34,48,160	73,130	1,28,753	..	..	..	3,28,138	1,52,258	3,99,107	61,816	2,05,766	73,717	1,48,70,845
Repayment to Contingency Fund	923	..	..	..	..	..	..	..	..	..	..	..	923
Works . . . . .	..	3,000	..	2,585	..	..	..	..	..	..	..	..	5,585
TOTAL EXPENDITURE UNDER CO-OPERATION	4,43,86,510 } (a) 58,552 }	10,68,859	19,74,802	61,23,539	21,27,626	20,28,975	11,07,627	7,24,015	6,31,039	6,95,185	4,62,928	4,33,423	6,17,64,528 } (a) 58,552 }
Charged	1,703	..	..	..	..	..	..	..	..	..	..	..	1,703
Voted	4,43,84,807 } (a) 58,552 }	10,68,859	19,74,802	61,23,539	21,27,626	20,28,975	11,07,627	7,24,015	6,31,039	6,95,185	4,62,928	4,33,423	6,17,62,825 } (a) 58,552 }

(a) Represents Expenditure met from Contingency Fund.

XXXII and 43—Industries and Supplies

Formerly the nomenclature of these heads was "XXXII/43 Industries". The present nomenclature has been adopted since 15th August, 1947 when the major heads "XXXV/46—Department of Industries and Supplies" were amalgamated with these heads.

These heads embrace the transactions connected with the regular industries conducted by Governments, Cinchona plantations, manufacture of drugs and industrial education. In Madras and the Punjab, the schools of Arts are also under the Industries Department.

The receipts and charges relating to Salt, which were upto 31st March 1948 classified under the major heads 'V/5 Salt' (now defunct) are also recorded under these major heads.

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

CAPITAL EXPENDITURE**43-A—Capital Outlay on Industrial Development within the Revenue Account****72—Capital Outlay on Industrial Development outside the Revenue Account**

These capital major heads exhibit the capital outlay on certain Industrial Development Schemes undertaken by the Central and State Governments. All expenditure of a capital nature is recorded in the first instance under the head "72—Capital Outlay on Industrial Development outside the Revenue Account", and any expenditure which Government may decide to meet from Revenue is deducted from the total expenditure recorded under this head and transferred to the head "43-A—Capital Outlay on Industrial Development within the Revenue Account."

Capital Outlay on Salt works within/outside the Revenue Account which was previously recorded under the major heads "5-A/65" is now recorded under the heads "43-A/72 Capital Outlay on Industrial Development within/outside the Revenue Account". The Capital expenditure incurred upto 31st March 1948 has also been transferred proforma to these major heads in the accounts for 1948-49.

	STATE GOVERNMENTS.												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	17,473	..	..	6,564	464	..	18,593	29,73,201	5,15,099	87,33,792	44,75,237	6,32,414	1,73,72,837
Cinchona Plantations . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Fisheries . . . . .	..	..	..	..	..	..	..	..	..	..	5,53,115	..	5,53,115
Government Test House	3,78,709	..	..	..	..	..	..	..	..	..	..	..	3,78,709
Receipts of the Coal Commissioner	1,21,995	..	..	..	..	..	..	..	..	..	..	..	1,21,995
Overseas Communication Service	1,36,64,861	..	..	..	..	..	..	..	..	..	..	..	1,36,64,861
Recoveries of Overpayments	3,22,101	..	1,753	..	131	1,072	50	2,073	72,521	588	26,937	567	4,27,793
Collection of payments for services rendered	4,324	..	..	..	..	..	..	478	18	3,836	764	200	9,620
Fees on account of purchase of stores through the Ministry of Works, Housing and Supply	83,55,566	..	..	..	..	..	..	..	..	..	..	..	83,55,566
Fees on account of Inspection of Stores purchased through the Ministry of Works, Housing and Supply	56,66,149	..	..	..	..	..	..	..	..	..	..	..	56,66,149
Fees on account of Inspection of Stores not purchased through the Ministry of Works, Housing and Supply	21,71,246	..	..	..	..	..	..	..	..	..	..	..	21,71,246
Other Miscellaneous Receipts	45,62,469	..	7,616	3,375	144	18,269	39,051	..	3,616	..	..	..	46,34,540
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies . . . . .	..	..	..	..	..	..	..	2,429	..	..	..	..	2,429
Salt	2,02,26,662	..	..	..	..	..	..	..	..	..	..	..	2,02,26,662
Cottage and Small Scale Industries	6,84,123	45,820	..	27,413	19,325	59,853	..	83,489	..	9,65,838	11,41,881	..	30,27,742
Sirmur Rosin and Turpentine Factory . . . . .	..	..	..	..	..	13,62,403	..	..	..	..	..	..	13,62,403
Receipts from the Government Collieries	(a) 29,94,002	..	..	..	..	..	..	..	..	..	..	..	29,94,002
Receipts from the Ginning and Pressing Factories . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts in England	24,705	..	..	..	..	..	..	..	..	..	..	..	24,698
Total	5,91,94,385	45,820	9,369	37,352	20,064	14,41,597	57,694	30,61,670	5,91,254	97,04,054	61,97,927	6,33,181	8,09,94,367
<i>Deduct—Refunds</i>	<i>36,72,695</i>	..	<i>130</i>	..	<i>5,753</i>	<i>3,525</i>	<i>850</i>	<i>77,798</i>	<i>1,940</i>	<i>42,186</i>	<i>76,519</i>	<i>16,468</i>	<i>38,97,864</i>
Total Receipts under Industries & Supplies	5,55,21,690	45,820	9,239	37,352	14,311	14,38,072	56,844	29,83,872	5,89,314	96,61,868	61,21,408	6,16,713	7,70,96,503

Rs.
 (a) Gross receipts 4,27,19,752
 Deduct—Working Expenses 3,97,25,750

 29,94,002

No. 62 —ACCOUNT of RECEIPTS under INDUSTRIES and SUPPLIES for the year ended 31st March, 1955—concl'd.

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	1,73,72,837	63,84,935	10,79,072	8,16,600	80,16,450	8,50,909	8,67,581	12,05,514	5,25,17,477	2,76,174	46,85,775	6,99,813	7,35,893	9,55,09,030
Cinchona Plantations	..	12,20,691	..	..	..	23,93,351	..	..	..	..	..	..	..	36,14,042
Fisheries	5,53,115	..	..	..	..	..	1,29,942	..	..	..	..	..	..	6,83,057
Government Test House	3,73,709	..	..	..	..	..	..	..	..	..	..	..	..	3,78,709
Receipts of Coal Commissioner.	1,21,995	..	..	..	..	..	..	..	..	..	..	..	..	1,21,995
Overseas Communication Service	1,36,64,861	..	..	..	..	..	..	..	..	..	..	..	..	1,36,64,861
Recoveries of Overpayments	4,27,793	10,542	8,297	13,046	4,634	69	..	13,671	1,081	17,079	7,802	16,667	10,190	5,36,871
Collection of payments for services rendered	9,620	1,16,148	..	..	2,014	799	..	..	..	21	..	3,285	..	1,31,887
Fees on account of purchase of stores through the Ministry of Works, Housing and Supply	83,55,566	..	..	..	..	..	..	..	..	..	..	..	..	83,55,566
Fees on account of inspection of Stores purchased through the Ministry of Works, Housing and Supply	56,66,149	..	..	..	..	..	..	..	..	..	..	..	..	56,66,149
Fees on account of inspection of Stores not purchased through the Ministry of Works, Housing and Supply	21,71,246	..	..	..	..	..	..	..	..	..	..	..	..	21,71,246
Other Miscellaneous Receipts	46,34,540	..	..	..	..	..	..	6,11,310	12,27,047	90,353	30,18,661	4,35,759	..	1,00,17,670
Transfer from the Deposit Account of Grants made by other Governments, Local Funds and other outside Bodies	2,429	..	..	..	..	..	12,91,156	1,46,167	2,70,121	30,000	..	..	..	17,39,873
Salt	2,02,26,662	..	7,030	..	..	..	..	..	..	..	..	..	..	2,02,33,692
Cottage & Small Scale Industries	30,27,742	1,00,182	1,31,883	..	..	8,94,355	..	5,37,426	27,501	5,375	10,367	..	8,20,132	55,54,963
Sirmur Rosin & Turpentine Factory	13,62,403	..	..	..	..	..	..	..	..	..	..	..	..	13,62,403
Receipts from the Government Collieries	29,94,002	..	..	..	..	..	..	..	..	..	..	..	..	29,94,002
Receipts from the Ginning & Pressing Factories	..	..	..	..	..	..	..	..	..	..	..	(a) 1,095	..	1,095
Receipts in England	24,898	..	..	..	..	..	..	..	136	..	..	..	..	24,834
Total	8,09,94,367	78,32,498	12,26,282	8,29,646	80,23,098	41,39,483	22,88,679	25,14,088	5,40,43,363	4,19,002	77,22,605	11,56,619	15,72,215	17,27,61,945
Deduct—Refunds	38,97,864	1,19,135	41,614	..	83,616	7,278	429	7,684	1,98,476	989	1,176	11,615	2,402	43,72,308
Total Receipts under Industries & Supplies	7,70,96,503	77,13,363	11,84,668	8,29,646	79,39,482	41,32,205	22,88,250	25,06,404	5,38,44,887	4,18,013	77,21,429	11,45,004	16,69,813	16,83,89,637

(a) Gross receipts Rs. 1,147
 Deduct—Working Expenses 52
 1,095

	STATE GOVERNMENTS													Carried Over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	45,43,226	17,700	66,573	27,191	76,258	1,50,577	1,68,525	28,28,674	..	6,89,925	31,41,573	4,36,276	78,41,184	1,99,87,682
Development of Cottage and Small Scale Industries.	71,86,279	..	..	..	..	..	..	..	..	..	..	..	..	71,86,279
Cinchona plantations . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	20,94,823	20,94,823
Sirmur Rosin and Turpentine Factory	..	..	..	..	..	10,64,307	..	..	..	..	..	..	..	10,64,307
Cottage Industries	25,000	9,750	27,874	35,239	33,422	..	1,25,150	43,454	11,31,113	3,65,767	40,07,838	4,78,651	47,276	63,30,534
Salt	1,39,17,190	..	..	..	..	..	..	..	..	..	..	..	..	1,39,17,190
Fisheries . . . . .	..	..	..	..	..	..	..	..	..	..	11,21,918	..	..	11,21,918
Expenditure on development of Handloom Industry.	1,17,43,576	..	..	..	..	..	..	..	..	..	..	..	..	1,17,43,576
Grants-in-aid, Contributions, etc. . .	48,70,815	..	..	..	..	..	..	28,135	94,309	7,140	..	..	5,08,784	55,09,183
Expenditure on Development of Coir Industry.	60,599	..	..	..	..	..	..	..	..	..	..	..	..	60,599
Works	12,312	..	..	..	..	..	..	..	62,617	..	14,332	..	5,84,375	6,73,636
Government Test House	11,32,762	..	..	..	..	..	..	..	..	..	..	..	..	11,32,762
Scientific and Industrial Research . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Sericultural Research Station	1,33,520	..	..	..	..	..	..	..	..	..	..	..	..	1,33,520
Cost of stores purchased for other offices.	..	..	..	..	..	..	..	..	..	..	22,598	..	..	22,598
Development Schemes	1,94,920	..	4,78,339	1,30,648	..	2,62,238	..	11,53,640	8,01,053	30,33,727	..	5,24,999	47,29,922	1,13,09,486
Overseas Communication Service . . .	94,00,395	..	..	..	..	..	..	..	..	..	..	(a) 1,303	..	(a) 1,303
Directorate General	1,27,08,706	..	..	..	..	..	..	..	..	..	..	..	..	94,00,395
Purchase Organisations . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	1,27,08,706
Inspection Organisation . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Organisations	85,60,738	..	..	..	..	..	..	..	..	..	..	..	..	85,60,738
Preliminary Expenses on investigation in connection with second Steel Plant	2,955	..	..	..	..	..	..	..	..	..	..	..	..	2,955
Payment of net proceeds of customs duty to Indian Coffee Market Expansion Board	2,03,715	..	..	..	..	..	..	..	..	..	..	..	..	2,03,715

Transfer to the fund for the development of Handloom and Khadi Industries.	6,33,82,015	..	..	..	..	..	..	..	..	..	..	..	..	6,33,82,015
Expenditure on development of Khadi Industry.	2,28,06,802	..	..	..	..	..	..	..	..	..	..	..	..	2,28,06,802
<i>Deduct</i> —Amount met from the Fund for the development of Handloom and Khadi Industries.	3,45,50,379	..	..	..	..	..	..	..	..	..	..	..	..	3,45,50,379
Charges in England—														
Leave Salaries and Deputation Pay	35,586	..	..	..	..	..	..	..	..	..	..	..	..	35,586
Sterling Overseas Pay	213	..	..	..	..	..	..	..	..	..	..	..	..	213
Government Scholarships	..	..	..	..	..	..	..	..	..	3,874	..	..	5,333	9,207
Stores	1,25,802	..	..	..	..	..	..	28,720	..	..	14,392	..	79,425	2,48,339
Other Charges	34,945	..	..	..	..	..	..	..	..	..	..	343	74	35,362
Indian Stores Department London	55,30,820	..	..	..	..	..	..	..	..	..	..	..	..	55,30,830
<i>Deduct</i> —Recoveries—Surcharge on Stores.	1,58,80,217	..	..	..	..	..	..	..	..	..	..	..	..	1,58,80,217
<i>Deduct</i> —Inspection charges on stores supplied on contract placed in India.	97,296	..	..	..	..	..	..	..	..	..	..	..	..	97,296
Loss or gain by Exchange	3,247	..	..	..	..	..	..	..	..	..	..	..	9	3,256
Total Expenditure under Industries and Supplies.	11,60,88,256	27,450	5,72,786	1,93,078	1,09,680	14,77,122	2,93,675	40,82,623	20,89,092	41,00,433	83,22,651	14,40,269 } (a) 1,303 }	1,58,91,205	15,46,88,320 } (a) 1,303 }
Charged	10,01,226	..	..	..	..	..	..	2,32,596	..	..	1,42,711	1,033	8,48,161	22,25,727
Voted	11,50,87,030	27,450	5,72,786	1,93,078	1,09,680	14,77,122	2,93,675	38,50,027	20,89,092	41,00,433	81,79,940	14,39,236 } (a) 1,303 }	1,50,43,044	15,24,62,593 } (a) 1,303 }

(a) Represents Expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	1,99,87,682	13,33,756	17,28,050	1,85,98,438 } (a) 700 }	32,14,692	18,79,170	28,18,986	5,80,65,153	2,04,482	46,28,967	7,84,048	1,62,114	11,34,05,538 } (a) 700 }
Development of Cottage and Small Scale Industries	71,86,279	..	..	..	..	..	..	..	..	..	..	..	71,86,279
Cinchona plantations	20,94,823	..	..	..	29,46,866	..	..	..	..	..	..	..	50,41,689
Sirmur Roain and Turpentine Factory	10,64,307	..	..	..	..	..	..	..	..	..	..	..	10,64,307
Cottage Industries	63,30,534	3,70,103	..	..	19,23,375	..	2,27,996	3,14,794	..	..	4,30,000	2,70,438	98,67,240
Salt	1,39,17,190	..	..	..	5,056	..	..	..	..	..	..	..	1,39,22,246
Fisheries	11,21,918	..	..	..	..	3,05,314	..	..	..	..	..	..	14,27,232
Expenditure on Development of Handloom Industry	1,17,43,576	..	..	..	..	..	..	..	..	..	..	..	1,17,43,576
Grants-in-aid, Contributions, etc.	55,09,183	..	..	8,37,422	..	..	..	29,053	500	..	..	44,279	64,20,437
Expenditure on Development of Coir Industry	60,599	..	..	..	..	..	..	..	..	..	..	..	60,599
Works	6,73,636	49,833	..	5,65,865	53,616	..	..	..	..	..	..	..	13,42,950
Government Test House	11,32,762	..	..	..	..	..	..	..	..	..	..	..	11,32,762
Scientific and Industrial Research . . . . .	..	..	..	..	..	7,12,623	53,164	..	..	3,756	..	..	7,69,543
Central Sericultural Research Station	1,33,520	..	..	..	..	..	..	..	..	..	..	..	1,33,520
Cost of stores purchased for other offices	22,598	..	..	..	..	..	..	..	..	..	..	..	22,598
Development Schemes	1,13,09,486 } (a) 1,303 }	8,81,577	14,41,874	..	..	1,32,613	10,62,963	4,98,522	8,84,121	6,80,971	7,75,870	2,68,640	1,74,36,637 } (a) 1,303 }
Overseas Communication Service	94,00,395	..	..	..	..	..	..	..	..	..	..	..	94,00,395
Directorate General	1,27,08,706	..	..	..	..	..	..	..	..	..	..	..	1,27,08,706
Purchase Organisations . . . . .	..	..	..	..	..	..	..	..	..	..	53,461	..	53,461
Inspection Organisations . . . . .	..	..	..	..	..	3,41,034	..	..	..	..	..	..	3,41,034
Other Organisations	85,60,738	..	..	..	..	..	3,27,877	..	..	..	..	..	88,88,615
Preliminary Expenses on investigation in connection with Second Steel Plant.	2,955	..	..	..	..	..	..	..	..	..	..	..	2,955
Payment of net proceeds of customs duty to Indian Coffee Market Expansion Board.	2,03,715	..	..	..	..	..	..	..	..	..	..	..	2,03,715

Transfer to the Fund for the Development of Handloom and Khadi Industries.	6,33,82,015	..	..	..	..	..	..	..	..	..	..	..	6,33,82,015
Expenditure on Development of Khadi Industry .	2,28,06,802	..	..	..	..	..	..	..	..	..	..	..	2,28,06,802
Deduct—Amount met from the Fund for the development of Handloom and Khadi Industries.	3,45,50,379	..	..	..	..	..	..	..	..	..	..	..	3,45,50,379
Charges in England—													
Leave Salaries and Deputation Pay	35,586	..	1,984	11,576	..	..	..	..	..	..	..	..	49,146
Sterling Overseas Pay	213	..	..	..	..	..	..	..	..	..	..	..	213
Government Scholarships	9,207	..	6,181	400	..	..	..	..	..	..	..	..	15,788
Stores	2,48,339	..	1,47,416	17,842	7,262	..	..	16,822	..	..	..	..	4,37,681
Other Charges	35,362	..	..	412	20	..	..	2,222	..	..	..	..	38,016
India Stores Department London	55,30,830	..	..	..	..	..	..	..	..	..	..	..	55,30,830
Deduct—Recoveries—Surcharge on Stores	1,58,80,217	..	..	..	..	..	..	..	..	..	..	..	1,58,80,217
Deduct—Inspection charges on Stores supplied on Contract placed in India.	97,296	..	..	..	..	..	..	..	..	..	..	..	97,296
Loss or gain by Exchange	3,256	..	..	..	..	..	..	..	..	..	..	..	3,256
Total Expenditure under Industries and Supplies	15,46,88,320 } (a) 1,303 }	26,35,269	33,25,505	2,00,31,955 } (a) 700 }	81,50,887	33,70,754	44,90,986	5,89,26,566	5,89,103	53,13,694	20,43,379	7,46,471	26,43,11,889 } (a) 2,003 }
Charged	22,25,727	..	..	..	..	..	2,000	10,62,442	..	..	81	..	32,90,250
Voted	15,24,62,593 } (a) 1,303 }	26,35,269	33,25,505	2,00,31,955 } (a) 700 }	81,50,887	33,70,754	44,88,986	5,78,64,124	5,89,103	53,13,694	20,43,298	7,45,471	26,10,21,639 } (a) 2,003 }

(a) Represents expenditure met from the Contingency Fund.

No. 62-B—ACCOUNT of CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year 1954-55

CENTRAL GOVERNMENT		CENTRAL GOVERNMENT— <i>concl'd.</i>	
	Rs.		Rs.
		Brought forward	3,80,00,000
<i>Investments in Government Commercial Undertakings—</i>		National Small Industries Corporation Ltd.	2,00,000
Machine Tool Factory and Repair or Reparation of Machine Tools	46,628	Purchase of Share of Hindustan Shipyard Ltd.	1,13,78,000
Re-organisation of National Instrument Factory	6,29,670	Purchase of Shares of Hindustan Antibiotics, Ltd.	53,93,457
Overseas Communication Service	22,80,365	Purchase of Shares of Hindustan Insecticide Ltd.	16,00,000
Capital Expenditure on Penicillin and Paludrine Factory	14,65,200	Total	5,65,71,457
D.D.T. Factory	1,88,168	Salt—Capital Outlay on salt works	8,84,694
Heavy Electrical Equipment Factory	6,274	Miscellaneous—	
Government Collieries	1,20,39,663	Grants to the Council of Scientific and Industrial Research	30,00,000
Diesel Engine Factory	112	Oil Exploration Scheme	7,65,375
Lignite Development Project	28,26,225	Air Corporations	6,63,14,000
Establishment of Synthetic Oil Plant	6,464	Total	7,00,79,375
Manufacture of Dry Core Cables	1,071	<i>Deduct—Receipts and Recoveries on Capital Account—</i>	
Fertilizer Factory, Sindri	—6,82,403	Government Collieries	1,00,83,189
Government Housing Factory	—3,83,213	Government Housing Factory	1,11,595
National Industrial Development Corporation	10,00,000	Penicillin Factory	5,82,137
Total	1,94,24,224	Machine Tools Factory and Repair or reparation of Machine Tools	4,225
		Establishment of Iron and Steel Plant	18,77,135
		Manufacture of Dry Core Cables	3,268
		Purchase of Shares of Hindustan Antibiotics Ltd. (Aid from UNICEF)	5,93,457
		Total	1,32,55,006
		Total Expenditure during 1954-55 (Voted)	13,37,04,744
		Total Expenditure to end of 1954-55	53,28,91,350
		<i>Deduct—Amount financed from Ordinary Revenues to end of 1954-55</i>	<i>58,35,068</i>
		Net Expenditure outside the Revenue Account to end of 1954-55	52,70,56,282 (a) (b)
<i>Investments in other Commercial Concerns—</i>		STATE GOVERNMENTS	
Civil Explosive Factory	2,00,000	GOVERNMENT OF BHOPAL	Rs.
Hindustan Housing Factory	50,000	<i>Investment in other Commercial Concerns</i>	
Investments in Eastern Shipping Corporation.	92,50,000	Co-operative Apex Bank, Bhopal	5,00,000
Purchase of Shares of Hindustan Cable Co. Ltd.	39,00,000	Total Expenditure during 1954-55 (Voted)	5,00,000
Indian Telephone Industries	66,00,000	Total Expenditure to end of 1954-55	5,00,000
Purchase of Shares of Hindustan Machine Tools Ltd.	1,80,00,000	GOVERNMENT OF HIMACHAL PRADESH	
Carried over	3,80,00,000	<i>Investments in Other Commercial Concerns—</i>	
		Kullu Valley Transport	3,08,000
		Total Expenditure during 1954-55 (Voted)	3,08,000
		Total Expenditure to end of 1954-55	4,08,000 (a)
		GOVERNMENT OF VINDHYA PRADESH	
		Investment in Shares of Vindhya Pradesh State Cooperative Bank	1,00,000
		Total Expenditure during 1954-55 (Voted)	1,00,000
		Total Expenditure to end of 1954-55	1,00,000

(a) Rs. 1,00,000 representing amount pertaining to Himachal Pradesh State previously met from the Consolidated Fund of India, transferred *proforma* to the accounts of that State.

(b) Progressive Expenditure increased by Rs. 6,52,924 due to *proforma* transfer of Rs. 29,479 (Debit) and Rs. 6,82,403 (Credit) adjusted in the accounts for the year 1953-54 and 1954-55, respectively under the Major Head "72—Capital Outlay" and Industrial Development—Fertiliser Factory, "Sindri" to the Major Head "Loans to Local Funds, etc." under Section "Q—Loans and Advances by the Central Government".

No. 62-B—ACCOUNT of CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year 1954-55—*contd.*

STATE GOVERNMENTS— <i>contd.</i>		STATE GOVERNMENTS— <i>contd.</i>	
GOVERNMENT OF ANDHRA		GOVERNMENT OF BOMBAY	
	Rs.		Rs.
<i>Investments in Government Commercial undertakings—</i>		<i>Investments in Government Commercial Undertakings—</i>	
Andhra Paper Mills	14,714	Manufacture of Penicillin-Sulpha and other Anti-Malarial Drugs	—1,020
Ceramic Industry	1,02,778	<i>Investments in Other Commercial Concerns—</i>	
Government Straw Board Mills	644	Investment in Shares of Bombay Silk Filatures	2,250
Total Expenditure during 1954-55 (Voted)	1,18,136	Investment in Bombay State Road Transport Corporation	1,55,54,000
Total Expenditure to end of 1954-55	33,72,535 (a)	Investment in Share of Central Co-operative Housing Finance Society Ltd.	18,125
GOVERNMENT OF ASSAM		Investment in Shares of Cement Company Ltd.	2,50,000
Development of Handloom Industries	10,000	Subscription to Share Capital of Co-operative Sugar Factories (to be met from Sugarcane Cess Fund)	7,00,000
Industrial Finance Corporation	55,23,000	Contribution of Government towards Purchase of Shares of Central Finance Agencies by Bombay Provincial Co-operative Bank Ltd., Bombay	3,50,000
Total Expenditure during 1954-55 (Voted)	55,33,000	<i>Deduct—Expenditure financed from Sugar Cane Cess Fund</i>	<i>7,00,000</i>
Total Expenditure to end of 1954-55	84,25,255	Total Expenditure during 1954-55	1,61,73,355
<i>Deduct—Amount financed from Ordinary Revenues to end of 1954-55</i>	<i>10,00,000</i>	<i>Deduct—Amount financed from Ordinary Revenues during 1954-55</i>	<i>2,250</i>
Net Expenditure Outside the Revenue Account to end of 1954-55	74,25,255	Total Expenditure Outside the Revenue Account during 1954-55 (Voted)	1,61,71,105
GOVERNMENT OF BIHAR		Total Expenditure to end of 1954-55	9,58,35,489
Contribution towards the Share Capital of Financial Corporation	20,00,000	<i>Deduct—Expenditure financed from Ordinary Revenues to end of year 1954-55</i>	<i>11,61,440 (b)</i>
<i>Development Schemes—</i>		Total Expenditure Outside the Revenue Account to end of the year 1954-55	9,46,74,049
Establishment of Superphosphate Factory near Sindri	7,61,691		
Total Expenditure during 1954-55 (Voted)	27,61,691		
Total Expenditure to end of 1954-55	40,27,263		

(a) Includes Rs. 31,93,505 shown against the Head "Deduct—Amount financed from the funds of the Composite, State of Madras" in the Finance Accounts of the Government of Andhra.

(b) Represents capital expenditure directly met out of Revenue and accounted for under the Major Heads "43.A-Capital Outlay on Industrial Development".

No. 62-B—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT during and to end of the year 1954-55—*contd.*

STATE GOVERNMENTS— <i>contd.</i>		STATE GOVERNMENTS— <i>contd.</i>	
GOVERNMENT OF MADHYA PRADESH		GOVERNMENT OF PUNJAB	
	Rs.		Rs.
<i>Investments in Government Commercial Undertakings—</i>		<i>Investments in Government Commercial Undertakings—</i>	
Development Schemes—Central Workshop and Stores	21,054	Development of Industrial Areas Scheme	95,115
<i>Investments in Other Commercial Concerns—</i>		<i>Investments in other Commercial Concerns—</i>	
Purchase of Shares of Madhya Pradesh Co-operative Bank Ltd. Nagpur, Selected Central Banks and the Madhya Pradesh Co-operative Marketing and Supply Society Ltd., Nagpur	10,00,000	Punjab Provincial Co-operative Bank Ltd., Jullundur Co-operative Bank, Pataudi	5,00,000
			53,000
Total Expenditure during 1954-55 (Voted)	10,21,054	Deduct—Receipts and Recoveries on Capital Account—	
		Development of Industrial Areas Scheme	5,74,505
Total Expenditure to end of 1954-55	1,19,56,128	Total Expenditure during 1954-55 (Voted)	73,610
Deduct—Amount financed from Ordinary Revenues to end of 1954-55	1,986	Total Expenditure to end of 1954-55	1,34,77,562
Net Expenditure Outside the Revenue Account to end of 1954-55	1,19,54,142		
		GOVERNMENT OF UTTAR PRADESH	
GOVERNMENT OF MADRAS		<i>Investments in Government Commercial Undertakings—</i>	
<i>Investment in Government Commercial Undertakings—</i>		Establishment of a Cement Factory in U.P.	
Cinchona Plantations	5,13,653		54,88,331
Kerala Soap Institute	881	Precision Instrument Factory	12,673
<i>Development Schemes—</i>		<i>Investments in Other Commercial Concerns—</i>	
Schemes included in the Five Year Plan	19,178	Investment in Shares of Industrial Finance Corporation	18,05,000
Fish Liver Oil Industry	5,220		
Government Silk Filatures	1,862	Deduct—Receipts and Recoveries on Capital Account—	
Total Expenditure during 1954-55	5,40,794	Cement Factory	24,048
Deduct—Amount financed from Ordinary Revenues	439	Precision Instrument Factory	17,854
Net Expenditure Outside the Revenue Account during 1954-55 (Voted)	5,40,355	Total Expenditure during the year 1954-55 (Voted)	72,64,102
Total Expenditure to end of 1954-55	(b) (c) 2,59,41,785	Total Expenditure to end of 1954-55	4,43,42,123
Deduct—			
Amount financed from Ordinary Revenues to end of 1954-55	59,018 (c)	GOVERNMENT OF WEST BENGAL	
Net Expenditure to end of 1954-55	(d) 2,58,82,767	<i>Investments Government Commercial Undertakings—</i>	
GOVERNMENT OF ORISSA		Organisation of Silk Reelers Cooperative Scheme	
<i>Investments of Government Commercial Undertakings—</i>			47,297
Cold Storage Plant	58,206	Schemes for Industrial Centres	2,40,503
Total Expenditure during 1954-55	58,206	Development of Salt Production	13,805
Deduct—Amount financed from Ordinary Revenues during 1954-55	(a) 58,206	Acquisition of Land by the State Government for the establishment of a Telephone Cable Factory at Mihijam	298
Net Expenditure during 1954-55			
Total Expenditure to end of 1954-55	60,29,430	Carried over	3,02,203
Deduct—Amount financed from Ordinary Revenues to end of 1954-55.	58,96,097		
Net Expenditure to end of 1954-55	1,33,333		

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

(b) Includes a sum of Rs. 6,437 representing the average cost etc. of one Assistant Engineer employed in Cinchona Department during 1953-54 and 1954-55 adjusted *proforma*.(c) Expenditure to end of 31st March, 1954 has been decreased by Rs. 57,43,198 on account of the expenditure dropped from the Finance Accounts of the Government of Madra for the period 1-10-53 to 31-3-54 as relating to schemes gone over to Andhra and Mysore (Rs. 55,35,337), expenditure met from Revenue during the year 1949-50 to 1953-54 (1st half) not included in the Finance Accounts (Rs. 1,33,359) and *proforma* correction (Rs. 76,002).

(d) Includes Rs. 2,49,21,540 shown against the head "Deduct—Amount financed from the Funds of the Composite State of Madras" in the Finance Accounts of the Government of Madras.

No. 62-B—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT during and to end of the year 1954-55—*contd.*

STATE GOVERNMENTS— <i>contd.</i>		STATE GOVERNMENTS— <i>contd.</i>	
GOVERNMENT OF WEST BENGAL—<i>concl.</i>		GOVERNMENT OF MYSORE	
	Rs.		Rs.
Total Expenditure during 1954-55 Brought forward	3,02,203	<i>Investments in Government Commercial Undertakings—</i>	
<i>Deduct—Receipts and Recoveries on Capital Account</i>	249	Sandal Oil Factory	12,135
Organisation of Silk Reelers Cooperative Scheme for Industrial Centres	3,277	Silk Filature, Kankanhali	8,512
		Mysore Implement Factory	-11,076
		Mysore Chromate Factory	-814
Total Expenditure during 1954-55 (Voted)	2,98,677	Plastic Factory	-2,821
		Government Silk Weaving Factory	-791
Total Expenditure to end of 1954-55	79,57,259	Fruit Canning	-1
<i>Deduct—Amount financed from ordinary Revenues to end of 1954-55</i>	15,00,000	Tin Can Making	2,930
		Iron and Steel Works and Cement Plant	22,37,743
Net expenditure to end of 1954-55	64,57,259	Porcelain Factory	11,55,366
		Government Soap Factory	1,33,270
		Government Electric Factory	84,485
		Bellara Gold Mines	-1,04,640
		<i>Investments in Other Commercial Concerns—</i>	
GOVERNMENT OF HYDRABAD		The Mysore Spinning and Manufacturing Company Ltd.	33
<i>Investments in Other Commercial Concerns—</i>		Total Expenditure during 1954-55 (Voted)	35,14,531
<i>Deduct—Receipts and Recoveries on Capital Account</i>	5,92,149		
		Total Expenditure to end of 1954-55	8,47,10,278
Expenditure during the year 1954-55	-5,92,149 (a)		
<i>Deduct—Amount financed from Ordinary Revenues during 1954-55</i>	-5,92,149		
Total Expenditure Outside the Revenue Account during 1954-55		GOVERNMENT OF P.E.P.S.U.	
Total Expenditure to end of 1954-55	17,40,387 (b)	<i>Investments in Other Commercial Concerns—</i>	
<i>Deduct—Amount financed from Ordinary Revenues to end of 1954-55</i>	6,58,172	Investment in Shares of Co-operative Bank	(d) 50,000
Total Expenditure Outside the Revenue Account to end of the year 1954-55	(b) 10,82,215	Jagjit Cotton Textile Mills Ltd.	10,00,000
		Sugar Factory, Hamira	15,00,000
		Malwa Sugar Mills Ltd.	10,00,000
		Hindustan Wire Products Ltd.	4,00,000
GOVERNMENT OF MADHYA BHARAT		Total Expenditure during 1954-55 (Voted)	39,50,000
<i>Investments in Government Commercial Undertakings</i>	29,164	<i>Deduct—Expenditure financed from Ordinary Revenues during 1954-55</i>	50,000
		Net expenditure Outside the Revenue Account during 1954-55	39,00,000
Total Expenditure during 1954-55 (Voted)	29,164	Total Expenditure to end of 1954-55	(e) 84,89,100
		<i>Deduct—Expenditure financed from Ordinary Revenues to end of 1954-55</i>	50,000
Total Expenditure to end of 1954-55	49,15,577 (c)	Net Expenditure Outside the Revenue Account to end of 1954-55	84,39,100 (e)

(a) Adjustment of Cost of Shares paid by debit to '43-A—Capital Outlay on Industrial Development' in 1951-52 as the shares were transferred to the Fund for Development Schemes.

(b) Includes Rs. 13,21,714 transferred from Major Head '82'.

(c) Includes Rs. 27,15,545 being the value of shares and debentures transferred from cash balance investment account to '72—Capital Outlay on Industrial Development.'

(d) Adjusted under Major Head '43-A—Capital Outlay on Industrial Development within the Revenue Account.'

(e) Includes *pro forma* transfer of Rs. 42,39,100 made from the head 'Cash Balance Investment Account.'

No. 62-B—ACCOUNT of CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year 1954-55—concl'd.

STATE GOVERNMENTS— <i>contd.</i>		STATE GOVERNMENTS— <i>contd.</i>	
	Rs.		Rs.
GOVERNMENT OF RAJASTHAN		GOVERNMENT OF TRAVANCORE-COCHIN— <i>contd.</i>	
Total Expenditure during 1954-55		Brought forward	1,27,39,335
Total Expenditure to end of 1954-55	1,80,11,683 (a)	Deduct—Receipts and Recoveries on Capital Account—	
GOVERNMENT OF SAURASHTRA		Plywood Industries	3
<i>Investments in Other Commercial Concerns—</i>		Travancore Minerals	42,828
Subscription of Share Capital in Co-operative Urban Bank	40,000	Vanchy Clay Mines	707
Botad Power House	50,000	Rubber Factory	177
Total Expenditure during 1954-55 (Voted)	90,000	Miscellaneous	1,09,077
Total Expenditure to end of 1954-55	1,49,80,000	Total Expenditure during 1954-55	1,25,86,543
GOVERNMENT OF TRAVANCORE-COCHIN		Charged Rs. 59,263	}
<i>Investments in Government Commercial Undertakings—</i>		Voted Rs. 1,25,27,280	
Ceramic and Porcelain Factory including Vanchi Clay Mines	3,30,068	Total Expenditure to end of 1954-55	7,67,45,537 (b)
Plywood Industries	1,460	Total Expenditure (Central and States) during 1954-55	18,80,33,458
Travancore Minerals	3,35,363	Deduct—Expenditure (Central and States) financed from Ordinary Revenues during 1954-55	—4,81,254
Rubber Factory	15,715	Net Expenditure (Central and States) Outside the Revenue Accounts during 1954-55	18,85,14,712
Shark Liver Oil Factory	22,663	Total Expenditure (Central and State-) to end of 1954-55	96,48,56,736
<i>Investments in Other Commercial Concerns</i>	1,19,74,803	Deduct—Expenditure (Central and States) financed from Ordinary Revenues to end of 1954-55	1,61,61,781
Miscellaneous—		Net Expenditure (Central and States) Outside the Revenue Account to end of 1954-55	94,86,94,955
Cost of Land aquired and leased out for Industrial concerns	59,263		
Carried over	1,27,39,335		

(a) Difference of Rs. 29,233 is due to re-allotment of shares consequent upon the merger of Bank of Banswara Ltd., in the Banswara Co-operative Bank Ltd. and inclusion of shares of Cotton Press.

(A) Excludes Rs. 1,175 and Rs. 3,062 representing the value of assets written off in previous years and the expenditure during 1953-54 on the Establishment of State Finance Corporation correctly debitable to the Major Head '25—General Administration' respectively.

XXXIII and 44—Aviation

Receipts and Expenditure in connection with Civil Aviation appear under these heads. Military aviation is dealt with under 'Defence Services'. Expenditure connected with the Aerial mail service is taken to 'Posts and Telegraphs'. Expenditure on buildings, aerodromes, landing grounds and other works connected with Civil Aviation in India, of which the administrative control

has been transferred from the Public Works Department to the Director of Civil Aviation in India, is recorded under this head. The charges debited to the head "Special Services and Miscellaneous Expenditure" include payments to Posts and Telegraphs Department for wireless services.

CAPITAL EXPENDITURE**44-A—Capital Outlay on Civil Aviation within the Revenue Account****72-A—Capital Outlay on Civil Aviation outside the Revenue Account**

These capital major heads have been opened in the accounts for exhibition of the capital expenditure incurred on the development of civil aviation.

All works expenditure which under the allocation rules applicable to this Department is debitable to capital, is recorded in the first instance under the major head "72-A—Capital Outlay on Civil Aviation outside the

Revenue Account", and at the end of the year any expenditure which the Government concerned may decide to meet from revenue is deducted in lump from the total expenditure recorded under this head and transferred to the major head "44-A—Capital Outlay on Civil Aviation within the Revenue Account."

No. 63—ACCOUNT of RECEIPTS under CIVIL AVIATION during the year ended 31st March, 1955

CENTRAL GOVERNMENT		STATE GOVERNMENT	
	Rs.		Rs.
Aviation Receipts	71,78,318	GOVERNMENT OF BIHAR	
Miscellaneous	50,154	Aviation Receipts	6,869
	72,28,472		
<i>Deduct—Refunds</i>	41,580	Total Receipts of the State Government	6,869
	71,86,892		
Total Receipts of the Central Government		TOTAL RECEIPTS UNDER CIVIL AVIATION	71,93,761

No. 63-A—ACCOUNT of EXPENDITURE on CIVIL AVIATION during the year ended 31st March 1955

	Rs.
CENTRAL GOVERNMENT	
Direction and Inspection	30,68,916
Aerodromes and Air Route Service	47,39,885
Grants for Aviation Purposes	40,000
Air Transport Development	2,38,229
Aeronautical Training and Education	21,43,738
Aeronautical Communication Service	64,88,111
Works	(a) 74,93,910
Special Services and Miscellaneous Expenditure	24,049
Charges in England—	
Leave Salaries and Deputation Pay	3,997
Sterling Overseas Pay	4,800
Stores	1,01,227
Other Charges	11,577
TOTAL EXPENDITURE OF THE CENTRAL GOVERNMENT—(Voted)	2,43,58,439
STATE GOVERNMENTS	
GOVERNMENT OF BIHAR	
Works	1,55,180
Aeronautical Training and Education	48,000
Total (Voted)	2,03,180
GOVERNMENT OF MADHYA PRADESH	
Grants for Aviation Purposes	75,000
Special Services and Miscellaneous Expenditure	83,307
Total (Voted)	1,58,307
GOVERNMENT OF MADRAS	
Grants for Aviation Purposes	31,102
Total (Voted)	31,102
GOVERNMENT OF ORISSA	
Development Schemes	8,782
Grants for Aviation Purposes	20,000
Total (Voted)	28,782
GOVERNMENT OF UTTAR PRADESH	
Grants for Aviation Purposes	5,28,000
Total (Voted)	5,28,000
Total Expenditure of the Central and State Governments	2,53,07,810
(a) Comprises of—	
Works	77,968
Maintenance of Aerodromes etc.	66,24,585
Other Charges	7,91,357
	74,93,910

No. 63-B—ACCOUNT of CAPITAL OUTLAY on CIVIL AVIATION during and to end of the year 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A.—Civil Aviation—		
Works	98,04,462	8,96,01,245
Equipment	23,77,846	2,42,06,494
Establishment	10,58,050	33,76,399
Investment in Air Transport Companies		1,02,00,250
TOTAL CIVIL AVIATION	1,32,40,358	12,73,84,388
B.—Meteorological—		
Works		50,900
Equipment	5,93,049	14,37,046
TOTAL METEOROLOGICAL	5,93,049	14,87,946
Charges in England		92
Loss or gain by exchange	4	—35
Deduct—Receipts and Recoveries on Capital Account	1,08,375	46,90,657
GRAND TOTAL	1,37,25,036	12,41,81,734
Deduct—Amount met from the Fund for the Development of Civil Aviation		(c) 33,18,721
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT	(d) 1,37,25,036	12,08,63,013
STATE GOVERNMENTS		
GOVERNMENT OF BIHAR		
A.—Civil Aviation—		
Investment in the share of Aviation companies		4,74,986
Net Expenditure outside the Revenue Account		4,74,986
GOVERNMENT OF MADRAS		
A.—Civil Aviation—		
Works		23,387
Deduct—Amount financed from Ordinary Revenues		(b) 23,387
Net Expenditure outside the Revenue Account		
Total Outlay (Central and States) on Civil Aviation	1,37,25,036	12,13,61,386
Deduct—Amount financed from Ordinary Revenues		23,387
Net Expenditure (Central and States) Outside the Revenue Account	1,37,25,036	12,13,37,999

(b) Represents Capital Outlay met by the Government of Madras (Composite) upto 30th September 1953 and shown against the head *Deduct—Amount financed from the Funds of the Composite State of Madras in the Finance Accounts of the Government of Madras (Residuary)*.

(c) Represents expenditure met from the Fund for the Development of Civil Aviation upto 31st March 1947 after which the Fund has been abolished.

(d) This is voted.

XXXIV and 45—Broadcasting

The receipts and expenditure in connection with Broadcasting appear under these major heads.

45-A—Capital Outlay on Broadcasting within the Revenue Account

72-B—Capital Outlay on Broadcasting outside the Revenue Account

These Capital major heads have been opened in the accounts for the exhibition of the Capital expenditure incurred on the development of Broadcasting.

No. 64—ACCOUNT of RECEIPTS under BROADCASTING during the year ended 31st March 1955

CENTRAL GOVERNMENT		Rs.
License fees		1,35,21,200
Other receipts		12,78,750
	Total	1,47,99,950
	<i>Deduct—Refunds</i>	13,457
	TOTAL RECEIPTS UNDER BROADCASTING	1,47,86,493

No. 64-A—ACCOUNT of EXPENDITURE ON BROADCASTING during the year ended 31st March 1955

	Central Government.
	Rs.
Headquarters Establishment	16,15,015
Broadcasting Stations	1,45,37,474
Other charges	60,24,343
Charges in England—	
Leave Salaries and Deputation Pay	2,109
Stores	3,75,204
Other Charges	3,088
Total Expenditure on Broadcasting (Voted)	2,25,57,233

No. 64-B—ACCOUNT of CAPITAL OUTLAY ON BROADCASTING during and to end of the of year 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Works	23,84,051	1,17,59,559
Equipment	28,70,843	1,61,20,341
Establishment	3,97,331	19,92,367
Tools and Plant	60,300	2,23,259
Suspense	—22,02,975	—6,36,241
Installation Department	..	14,76,955
<i>Deduct—Receipts and Recoveries on Capital Account</i>	1,82,768	43,14,961
Charges in England—		
Stores	..	4,37,925
Loss or gain by exchange	..	766
Total	33,26,782	2,70,59,989
<i>Deduct—Amount met from the Fund for the Development of Broadcasting</i>	..	53,30,679
<i>Deduct—Amount financed from Ordinary Revenues</i>	..	2,47,500
Net Expenditure outside the Revenue Account	(a) 33,26,782	2,14,75,790

(a) This is voted.

[Account Nos. 65 and 65A—Deleted]

XXXVI and 47—Miscellaneous Departments

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous", are enumerated in Account Nos. 66 and 66-A. The expenditure on account of the Decennial Census is classified under the separate minor head "Census" under the group, "Statistics".

No. 66—ACCOUNT OF RECEIPTS FROM MISCELLANEOUS DEPARTMENTS for the year ended 31st March, 1956

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION													
Emigration fees	39,466	..	..	..	..	..	..	..	34	..	..	255	39,755
Fees for the Registration of Trade Union	3,613	32	24	..	654	..	109	1,872	238	3,344	1,812	166	11,864
STATISTICS													
Census	19,980	..	..	..	..	..	..	..	..	..	..	..	19,980
MISCELLANEOUS													
Mineral Concession Fees	5,088	..	..	..	..	..	..	..	..	..	..	..	5,088
Fees realised under the Factor Act, 1948	8,747	..	10,783	..	76,549	393	..	..	1,79,371	1,87,804	10,62,258	..	15,25,905
Examination fees	9,15,421	..	3	14,809	5,696	..	950	13,77,647	54,363	93,969	67,824	3,777	25,34,459
Patent fees	7,79,316	..	..	..	..	..	..	..	..	..	..	..	7,79,316
Sale of stores and materials	1,07,816	..	..	..	..	..	..	..	605	..	11,175	..	1,19,596
Receipts of Wireless Planning and Co-ordination Scheme	2,855	..	..	..	..	..	..	..	..	..	..	..	2,855
Petroleum Concession Fees	2,78,262	..	..	..	..	..	..	..	..	..	..	..	2,78,262
Fees for the inspection of Steam Boilers	1,938	80	2,713	885	13,064	..	..	69,311	1,34,217	2,37,010	2,61,756	66,052	7,87,026
Fees for the Deposit and Registration of Trade Marks	4,44,276	..	..	..	..	..	..	..	..	..	..	..	4,44,276
Registration of Joint Stock Companies	5,88,945	..	..	..	..	..	..	..	..	..	..	..	5,88,945
Administration of Indian Partnership Act, 1932	121	..	46	..	..	..	992	3,885	9,114	1,069	17,455	3,239	35,921
Fees realised under the Insurance Act, 1938	8,22,002	29	..	..	..	..	..	..	..	..	..	..	8,22,031
Indian Dairy Department	2,06,876	..	..	..	..	..	..	..	..	..	..	..	2,06,876
Receipts from the management of Ex-Zamindari Estate	..	..	..	..	..	..	..	..	..	..	..	..	..
Fire Services	149	..	..	..	91,356	..	7	46,540	..	..	..	..	1,38,052
Government Transport Services	..	..	..	..	..	..	..	..	..	..	21,91,064	..	21,91,064
Fees from the Registration under Delhi Shops and Establishment Act	..	..	..	..	10,205	..	..	..	..	..	..	..	10,205
Transfer from Deposit Account of grants made by other Governments, Local Funds or other outside bodies	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	40,11,932	26,961	337	653	43,763	3,135	6,76,842	12,12,666	41,287	3,13,729	86,14,402	3,77,894	1,53,23,601
Receipts in England	46,921	..	..	..	..	..	..	..	..	..	..	..	46,921
Total	82,83,724	27,102	13,906	16,347	2,41,287	3,528	6,78,900	27,11,921	4,19,229	8,36,925	1,22,27,746	4,51,383	2,59,11,998
Deduct—Refunds	3,77,190	191	..	30	133	590	415	5,879	691	2,753	1,00,728	1,747	4,90,347
Total Receipts under Miscellaneous Departments	79,06,534	26,911	13,906	16,317	2,41,154	2,938	6,78,485	27,06,042	4,18,538	8,34,172	1,21,27,018	4,49,636	2,54,21,651

No. 66—ACCOUNT of RECEIPTS from MISCELLANEOUS DEPARTMENTS for the year ended 31st March, 1955—concl'd.

	Brought forward	STATE GOVERNMENTS.												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION														
Emigration fees	39,755	..	..	..	260	..	..	..	..	..	..	..	..	40,015
Fees for the Registration of Trade Union	11,864	1,238	267	8,092	5,172	1,660	8,971	21,665	189	71	1,584	..	1,369	62,142
STATISTICS														
Census	19,980	..	..	..	..	..	399	..	..	..	..	..	..	20,379
MISCELLANEOUS														
Mineral Concession Fees	5,088	..	..	..	..	..	11,27,116	..	..	..	..	..	..	11,32,204
Fees realised under Factories Act, 1948	15,25,905	..	65,704	1	..	6,78,955	1,02,734	77,625	1,31,627	31,213	59,453	72,192	..	27,45,409
Examination fees	25,34,459	20,91,157	24,491	1,36,101	4,11,410	71,008	7,043	39,218	42,062	7,778	65,285	2,525	1,04,210	55,36,747
Patent Fees	7,79,316	..	..	..	..	..	..	..	..	..	..	..	..	7,79,316
Sale of Stores and Materials	1,19,596	..	..	38	..	..	401	..	..	81	536	22	..	1,20,674
Receipts of Wireless Planning and Co-ordination Scheme	2,855	..	..	..	..	..	..	..	..	..	..	..	..	2,855
Petroleum Concession Fees	2,78,262	..	..	..	..	..	..	..	..	..	..	..	..	2,78,262
Fees for the inspection of Steam Boilers.	7,87,026	73,232	32,327	43,054	1,55,021	2,99,714	80,884	32,255	26,356	42,006	55,485	21,129	10,194	16,58,683
Fees for the Deposits and Registration of Trade Marks.	4,44,276	..	..	..	..	..	..	..	..	..	..	..	..	4,44,276
Registration of Joint Stock Companies	5,88,945	..	..	..	..	..	..	..	..	..	4,569	..	..	5,93,514
Administration of Indian Partnership Act, 1932.	35,921	8,223	147	12,753	24,660	6,563	4,040	..	..	55	193	..	1,243	93,798
Fees realised under the Insurance Act, 1938.	8,22,031	..	..	..	..	..	..	..	..	..	..	..	..	8,22,031
Indian Dairy Department	2,06,876	..	..	..	..	..	..	..	..	..	..	..	..	2,06,876
Receipts from the management of Ex-Zamindari Estate.	..	..	5,16,140	..	..	..	..	..	..	..	..	..	..	5,16,140
Fire Services	1,38,052	1,46,452	607	..	..	14,58,492	36,113	..	..	..	..	..	..	17,79,716
Government Transport Service	21,91,064	..	..	..	..	..	..	..	..	..	..	..	..	21,91,064
Fees from the Registration under Delhi Shops and Establishment Act.	10,205	..	..	..	..	..	..	..	..	..	..	..	..	10,205
Transfer from Deposit Account of grants made by other Governments.	..	5,416	..	..	..	8,919	..	..	..	..	..	..	..	14,335
Local Funds or other outside bodies.														
Miscellaneous	1,53,23,601	12,05,271	22,47,220	7,83,006	3,67,97,366	4,78,743	5,93,684	33,251	57,76,307	21,327	46,93,378	3,31,790	53,57,349	7,36,42,493
Receipts in England	46,921	..	..	..	783	..	..	..	..	..	..	..	..	47,704
Total	2,59,11,998	35,30,989	28,86,903	9,83,045	3,73,94,672	30,04,054	19,01,385	2,04,014	59,76,741	1,02,531	48,80,483	4,27,658	54,74,365	9,27,38,838
<i>Deduct—Refunds</i>	<i>4,90,347</i>	<i>18,943</i>	<i>18,407</i>	<i>1,908</i>	<i>1,56,616</i>	<i>2,985</i>	<i>7,179</i>	<i>1,202</i>	<i>21,235</i>	<i>2,101</i>	<i>22,304</i>	<i>30,319</i>	<i>7,474</i>	<i>7,81,011</i>
Total Receipts under Miscellaneous Departments.	2,54,21,651	35,12,046	28,68,496	9,81,137	3,72,38,056	30,01,069	19,54,215	2,02,812	59,55,506	1,00,430	48,58,179	3,97,339	54,66,891	9,19,57,827

F. and P.P.—Civil Administration.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

No. 66-A—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPARTMENTS during the year ended 31st March, 1955

	STATE GOVERNMENTS												Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION—													16,812
Emigration within India	16,812			11,247				4,03,104	93,120	1,48,333	6,00,180	93,285	13,56,803
Inspector of Factories	8,30,765	7,434	40,495	19,394	1,45,461		11,051	3,84,620	3,22,772	3,46,714	15,20,431	1,40,068	37,85,944
Labour													
Total	8,47,577	31,607	40,495	30,641	1,45,461		11,051	7,67,724	4,15,892	4,05,047	21,20,611	2,33,453	51,39,559
INSPECTIONS AND TESTS—													5,34,347
Explosives	5,34,347			460	38,117			57,311	57,836	1,20,334	2,05,840	61,761	5,60,247
Inspector of Steam Boilers		5,488	3,100										
Total	5,34,347	5,488	3,100	460	38,117			57,311	57,836	1,20,334	2,05,840	61,761	10,84,594
STATISTICS—													46,81,277
Bureau of Commercial Intelligence including Statistics.	46,81,277												9,44,316
Census	9,44,316									8,510			8,510
Gazetteer and Statistical Memoirs	27,492	12,957			39,881		30,141	1,45,710	190	2,12,965	1,689	28,156	4,99,181
State Statistics	10,77,776												10,77,776
Grants-in-aid and donations to Statistical Institutes.													
Total	67,30,861	12,957			39,881		30,141	1,45,710	190	2,21,475	1,689	28,156	72,11,000
MISCELLANEOUS—													34,046
Preservation and translation of ancient manuscripts.								619	30,427		3,000		34,046
Controller of Insurance	6,98,138												6,98,138
Examinations				2,392				9,60,173		8,952	53,118		10,24,635
Electricity Commission and Boards													
National Library	5,71,800												5,71,800
Controller of Patents and Designs	4,64,527												4,64,527
Indian War Memorial	14,143												14,143
Registrar of Joint Stock Companies	5,93,162												5,93,162
Registrar of Trade Marks	7,98,691												7,98,691
Transfer to Mica Mines Labour Welfare Fund	13,68,682												13,68,682
Transfer to the Coal Mines Labour Welfare Fund	90,10,500												90,10,500
Expenditure on Mica Mines Labour Welfare Measures.	9,88,837												9,88,837
Deduct—Amount met from the Mica Mines Labour Welfare Fund.	9,88,837												9,88,837
National Building Organisation	66,972												66,972
Company Law and Investment Administration	1,85,329												1,85,329
Court Liquidation under Banking Companies Act	45,186												45,186

Transfer to Coal Production Fund	53,744	..	..	..	..	..	..	..	..	..	..	..	53,744
Expenditure on Coal Mines Labour Welfare Fund	66,88,201	..	..	..	..	..	..	..	..	..	..	..	66,88,201
Other Charges	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from the Coal Mines Labour Welfare Fund.	66,88,201	..	..	..	..	..	..	..	..	..	..	..	66,88,201
Administration of Indian Partnership Act, 1932	1,479	..	..	..	..	..	..	7,378	..	69	14,140	5,172	28,238
Administration of Bengal Money Lenders' Act, 1940.	..	..	..	..	..	..	..	..	..	..	..	..	..
Administration of the Trade Employees' Act	..	..	..	..	23,325	..	..	..	..	..	..	..	23,325
Administration of the Minimum Wages Act, 1948	..	18,359	..	..	8,198	..	..	..	..	..	..	..	21,557
Employment exchanges	..	..	..	..	..	..	..	..	..	..	2,29,093	..	2,29,093
Central Water and Power Commission	26,49,338	..	..	..	..	..	..	..	..	..	..	..	26,49,338
Miscellaneous	16,103	4,877	..	..	54,834	79,574	..	5,17,141	..	38,054	1,77,38,417 } (a) 1,651 }	..	1,84,49,000 } (a) 1,651 }
Payment of the net proceeds of Excise Duty on Coal and Coke to the Coal Mines Stowing Board.	1,10,00,000	..	..	..	..	..	..	..	..	..	..	..	1,10,00,000
Government Transport Service	..	..	..	..	..	..	..	..	..	..	20,15,899	..	20,15,899
Works	..	..	..	..	..	..	..	..	312	..	..	..	312
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Indian Dairy Department	7,43,685	..	..	..	..	..	..	..	..	..	..	..	7,43,685
Development Schemes	..	..	..	..	..	..	..	..	..	3,79,131	..	1,17,353	4,96,484
Controller of Rents	..	..	..	..	..	..	..	..	..	..	..	..	..
Fire Services	2,33,589	..	..	..	6,66,998	..	..	11,65,170	..	..	..	..	20,55,757
Welfare of Scheduled Tribes, Castes and other Backward Classes.	..	..	..	..	..	..	..	1,01,08,464	..	..	..	..	1,01,08,464
Rural Welfare Departments	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	2,85,15,068	18,236	..	2,392	7,43,365	79,574	..	1,27,58,945	30,739	4,26,206	2,00,53,607 } (a) 1,651 }	1,22,525	6,27,50,717 } (a) 1,651 }
Charges in England—													
Leave Salaries and Deputation Pay	6,34,478	..	..	..	..	..	..	..	..	..	..	..	6,34,478
Sterling Overseas Pay	..	..	..	..	..	..	..	..	..	4,800	..	..	4,800
Stores	115	..	..	..	42,860	..	..	3,960	..	..	868	..	47,803
Other Charges	7,517	..	..	..	..	..	..	..	..	..	..	58	7,575
Miscellaneous	90,095	..	..	..	..	..	..	..	..	..	..	..	90,095
Total	7,32,205	..	..	..	42,860	..	..	3,960	..	4,800	868	58	7,84,551
Total Expenditure under Miscellaneous Departments.	3,73,60,058	68,288	43,595	33,493	10,09,684	79,574	41,192	1,37,33,650	5,04,657	12,67,862	2,23,82,675 } (a) 1,651 }	4,45,953	7,69,70,681 } (a) 1,651 }
Charged	1,750	..	..	..	..	..	..	..	..	..	3,206	..	4,956
Voted	3,73,58,308	68,288	43,595	33,493	10,09,684	79,574	41,192	1,37,33,650	5,04,657	12,67,862	2,23,79,469 } (a) 1,651 }	4,45,953	7,69,65,725 } (a) 1,651 }

(a) Represents expenditure met from Contingency Fund.

	Brought forward	STATE GOVERNMENTS												Total
		Government of Madras	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION—														
Emigration within India	16,812													16,812
Inspector of Factories	13,56,803	10,03,736	32,864	38,340	2,78,000	2,42,031	1,53,354	34,248	59,415	25,694	35,321	38,149	50,376	33,48,331
Labour	37,65,944	6,04,826	9,000	2,37,531	19,49,683	4,80,573	6,33,774	5,04,433	2,72,435	48,609	1,40,128	1,86,555	3,60,991	91,94,482
Total	51,39,559	16,08,562	41,864	2,75,871	22,27,683	7,22,604	7,87,128	5,38,681	3,31,850	74,303	1,75,449	2,24,704	4,11,367	1,25,59,625
INSPECTIONS AND TESTS—														
Explosives	5,34,347			191										5,34,538
Inspector of Steam Boilers	5,50,247	77,564	19,058	27,841	86,735	2,21,014		22,246		7,491	6,494	10,852		10,29,542
Total	10,84,594	77,564	19,058	28,032	86,735	2,21,014		22,246		7,491	6,494	10,852		15,64,080
STATISTICS—														
Bureau of Commercial Intelligence including Statistics.	46,81,277													46,81,277
Census	9,44,316													9,44,316
Gazetteer and Statistical Memoirs.	8,510													8,510
State Statistics	4,99,181	2,59,471	21,512	2,411	2,152	36,776	5,98,382			61,324	84,499	1,32,784	57,207	17,55,699
Grants-in-aid and donations to Statistical Institute.	10,77,776													10,77,776
Total	72,11,060	2,59,471	21,512	2,411	2,152	36,776	5,98,382			61,324	84,499	1,32,784	57,207	84,67,578
MISCELLANEOUS—														
Preservation and translation of ancient manuscripts.	34,046	1,960				6,200	2,50,051			97,613				3,89,870
Controller of Insurance	6,98,138													6,98,138
Examinations	10,24,635	13,76,755	7,169	6,758					33,707					24,49,024
National Library	5,71,800													5,71,800
Controller of Patents and Designs	4,64,527													4,64,527
Indian War Memorial	14,143													14,143
Registrar of Joint Stock Companies.	5,93,162													5,93,162
Registrar of Trade Marks	7,98,691													7,98,691
Transfer to Mica Mines Labour Welfare Fund.	13,68,682													13,68,682
Transfer to the Coal Mines Labour Welfare Fund.	90,10,500													90,10,500
Expenditure on Mica Mines Labour Welfare Measures.	9,88,837													9,88,837
Deduct—Amount met from the Mica Mines Labour Welfare Fund.	9,88,837													9,88,837
National Building Organisation.	66,972													66,972
Company Law and Investment Administration.	1,85,329													1,85,329

Court Liquidation under Banking Companies Act.	45,186	..	..	..	..	..	..	..	..	..	..	..	..	..	45,186
Transfer to Coal Production Fund	53,744	..	..	..	..	..	..	..	..	..	..	..	..	..	53,744
Expenditure on Coal Mines Labour Welfare Fund.	66,88,201	..	..	..	..	..	..	..	..	..	..	..	..	..	66,88,201
<i>Deduct</i> —Amount met from the Coal Mines Labour Welfare Fund.	66,88,201	..	..	..	..	..	..	..	..	..	..	..	..	..	66,88,201
Administration of Indian Partnership Act, 1932.	28,238	9,321	20	3,532	..	11,553	..	..	..	..	..	1,327	..	..	53,991
Administration of Bengal Money Lenders' Act, 1940.	..	..	..	..	..	14,121	..	..	..	..	..	..	..	..	14,121
Administration of the Trade Employees Act.	23,335	..	..	..	..	1,42,894	..	..	..	..	..	..	..	..	1,66,229
Administration of the Minimum Wages Act, 1948.	21,557	..	..	..	..	1,35,190	..	..	..	..	..	..	..	..	1,58,747
Employment exchanges	2,29,093	..	..	..	..	..	..	..	..	..	..	..	..	..	2,29,093
Central Water and Power Commission.	26,49,338	..	..	..	..	..	..	..	..	..	..	..	..	..	26,49,338
Miscellaneous	1,84,49,000	7,72,345	50,042	4,10,836	3,31,60,651	18,84,241	40,23,109	57,009	33,59,897	5,14,711	36,45,256	6,19,082	58,050	6,70,04,229	
Payment of the net proceeds of the Excise Duty on Coal and Coke to the Coal Mines Stowing Board.	(a) 1,651 } 1,10,00,000	..	..	..	..	..	..	..	..	..	..	..	..	(a) 1,651 } 1,10,00,000	
Government Transport Service	20,15,899	..	..	..	..	..	..	..	..	..	..	..	..	..	20,15,899
Works	312	..	..	..	..	37,08,890	8,677	..	..	..	..	..	..	..	36,99,901
Suspense	..	..	..	..	..	..	1,17,187	..	..	..	..	..	..	..	1,17,187
Indian Dairy Department	7,43,685	..	..	..	..	..	..	..	..	..	..	..	..	..	7,43,685
Development Schemes	4,96,484	98,13,824	42,08,585	18,570	..	..	..	58,289	..	..	56,094	10,78,181	14,78,330	17,208,367	
Controller of Rents	..	..	..	..	..	..	2,87,424	..	..	..	..	..	..	..	2,87,424
Fire Services	20,55,757	27,53,132	5,33,720	..	..	..	37,88,228	4,00,277	..	..	..	..	..	..	95,31,114
Welfare of Scheduled Tribes, Castes and other Backward Classes.	1,01,08,464	..	..	..	..	..	..	19,22,565	..	..	..	..	..	1,20,925	1,21,51,954
Rural Welfare Department	..	..	12,64,571	..	..	..	..	..	..	..	..	..	..	..	12,64,571
Total	6,27,50,717 } (a) 1,651 }	1,47,27,337	60,64,107	4,39,696	2,97,29,845	80,40,196	46,73,437	1,15,298	33,93,604	6,12,324	37,01,350	16,98,590	16,57,305	13,76,03,806 } (a) 1,651 }	
Charges in England—															
Leave Salaries and Deputation Pay	6,34,478	..	..	..	..	..	..	..	..	..	..	..	..	..	6,34,478
Sterling Overseas Pay.	4,800	..	..	..	..	..	..	..	..	..	..	..	..	..	4,800
Family Allotments	..	..	..	..	2,278	..	..	..	..	..	..	..	..	..	2,278
Stores	47,808	25,092	..	562	..	..	..	..	..	..	..	..	..	..	73,457
Other Charges	7,575	37	..	..	9,412	496	..	..	46,381	..	..	..	..	..	63,901
Miscellaneous	90,095	..	..	..	..	..	..	..	..	..	..	..	..	..	90,095
Total	7,84,751	25,129	..	562	11,690	496	..	..	46,381	..	..	..	..	..	8,69,009
Total Expenditure under Miscellaneous Departments.	7,69,70,681 } (a) 1,651 }	1,66,98,063	61,46,541	7,46,572	3,20,58,105	90,21,086	60,58,947	6,76,225	37,71,835	7,55,442	39,67,792	20,66,930	21,25,879	16,10,64,098 } (a) 1,651 }	
Charged	4,956	109	..	..	..	..	..	..	..	..	..	..	..	..	5,065
Voted	7,69,65,725 } (a) 1,651 }	1,66,97,954	61,46,541	7,46,572	3,20,58,105	90,21,086	60,58,947	6,76,225	37,71,835	7,55,442	39,67,792	20,66,930	21,25,879	16,10,59,033 } (a) 1,651 }	

(a) Represents expenditure met from Contingency Fund.

Section G. and GG.—Currency and Mint

Revenue—Rs. 20,64,76,096

 Expenditure—
 { Within the Revenue Account Rs. 3,22,52,657
 { Outside the Revenue Account Rs. 33,87,619

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Currency	67	Receipts	408	19,27,27,194	..
"	67-A	Expenditure	408	..	2,30,03,755
Mint	68	Receipts	410	1,37,48,902	..
"	68-A	Expenditure	410	..	92,48,902
"	69	Statement of Appropriation of Profit on Bronze copper and Nickel Coinage Accounts.	411	..	..
		TOTAL		20,64,76,096	3,22,52,657
		Capital Account outside the Revenue Account.			
Currency Capital Account outside the Revenue Account.	67-B	Expenditure	409	..	58,058
Capital Outlay on Mints outside the Revenue Account.	68 B	Expenditure	411	..	33,29,561
		TOTAL		..	33,87,619

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 607 and 608.

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, 1955.

	Rs.
CENTRAL GOVERNMENT	
Share of Surplus Profits of the Reserve Bank	17,50,45,806
Currency Note Press	1,57,66,738
Value of old Currency Notes assumed to be no longer in circulation	1,15,308
Value of unclaimed Currency Notes	232
Miscellaneous	20,14,227
Deduct—Refunds	2,15,116
TOTAL—RECEIPTS UNDER CURRENCY	19,27,27,194

No. 67-A—ACCOUNT of EXPENDITURE of the CURRENCY DEPARTMENT for the year ended 31st March, 1955.

	Rs.
CENTRAL GOVERNMENT	
Currency Note Press—	
1. Capital Account	—1,77,526
2. Revenue Account—	
(i) Working Expenses	(a) 1,73,46,228
(ii) Interest on Capital	5,26,160
Miscellaneous	53,08,893
TOTAL EXPENDITURE UNDER CURRENCY	2,30,03,755
Charged	5,26,160
Voted	2,24,77,595

(a) Includes Rs. 1,81,109 on account of Depreciation adjusted in reduction of Capital (*vide* Account No. 67-B) and Rs. 8,66,98,940 and Rs. 15,129 on account of charges in England and exchange thereon respectively.

CAPITAL EXPENDITURE

77—Currency Capital Account outside the Revenue Account

This capital major head records the capital outlay on the construction of the Press for printing currency notes in India. With effect from the 1st April, 1930, the accounts of the Currency Note Press were constituted on a commercial basis and the annual profit and loss account and balance sheet appear in the Central Government (Civil) Appropriation Accounts (including Profirma Commercial Accounts) relating to the Ministry of Finance.

The cost of securities worth rupees five crores transferred to the Reserve Bank of India on 1st April 1935 under Section 46 of the Reserve Bank of India Act, including the loss of Rs. 18,99,269 involved in their transfer, and the contribution to the International Monetary Fund and the International Bank have been taken to this head. The expenditure on the purchase of Reserve Bank shares incurred during 1948-49 has also been taken to this head.

No. 67-B—ACCOUNT of CURRENCY CAPITAL OUTLAY outside the REVENUE ACCOUNT during and to end of the year 1954-55.

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
INDIA GENERAL		
Payments to the Reserve Bank of India under Section 56 of the Reserve Bank of India Act . . . . .	..	5,18,99,269
Miscellaneous—Contributions to the International Monetary Fund and International Bank—		
Payment of subscription to the International Monetary Fund . . . . .	..	2,01,00,41,208
Purchase of share in the International Bank for Reconstruction and Development . . . . .	..	36,93,26,089
Miscellaneous . . . . .	..	47,329
Purchase of shares in Reserve Bank . . . . .	..	6,92,71,526
BOMBAY		
Currency Note Press—		
Land . . . . .	..	1,07,223
Buildings	58,896	27,23,933
Plant and Machinery	—102	13,73,943
Minor Equipments	1,962	1,45,762
Miscellaneous	885	62,787
Deduct—Depreciation	1,31,509	28,19,433
Charges in England . . . . .	..	12,80,379
Loss or gain by exchange . . . . .	..	2,591
Total	—1,19,466	28,78,185
Deduct—Expenditure financed from Ordinary Revenues	—1,77,526	5,34,088
Net Expenditure outside the Revenue Account; Currency Note Press	58,058	23,44,097
Total—CURRENCY CAPITAL OUTLAY	58,058	2,49,29,29,517

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, Bombay and Hyderabad Mints appear in the Mint Administration Report.

REVENUE

2. Profits on circulation of nickel, bronze and copper coins—The profits on the net amounts of nickel, bronze and copper coins passed into circulation during any year less the net loss on the sale of metal and destruction of old coins are credited to "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 re-issue. 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 operation 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 1954-55 being Rs. 76,82,546 equivalent amount has been transferred from the suspense head, bringing the total amount of transfer to Revenue to Rs. 1,21,82,546. 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 recoining old coins which represents the difference between the face value of light-weight silver coins withdrawn from circulation for recoining 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, 1955.

	India General	Bombay	Calcutta	Hyderabad	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Profit from circulation of Nickel, Bronze and Copper coins	1,21,82,546	..	..	..	1,21,82,546
Fees for coining dollars, etc. . . . .	..	16,700	..	..	16,700
Assay Fees . . . . .	..	7,911	..	..	7,911
Miscellaneous . . . . .	..	4,71,987	13,55,412	34,389	18,61,788
	1,21,82,546	4,96,598	13,55,412	34,389	1,40,68,945
<i>Deduct—Refund</i> . . . . .	..	1,04,552	2,14,117	1,374	3,20,043
TOTAL RECEIPTS UNDER MINT	1,21,82,546	3,92,046	11,41,295	33,015	1,37,48,902

No. 68-A—ACCOUNT of EXPENDITURE of the MINTS in INDIA, for the year ended 31st March, 1955.

	India General	Bombay	Calcutta	Hyderabad	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Mint Masters' Establishment and Contingencies . . . . .	..	34,18,881	40,00,385	2,96,515	77,15,781
Loss on Coinage . . . . .	..	..	..	..	..
Purchase of Local Stores . . . . .	..	6,72,962	3,46,758	77,205	10,96,925
Works . . . . .	..	1,53,171	2,32,099	..	3,85,270
Charges in England—					
Leave salaries and deputation pay	8,867	..	..	..	8,867
Sterling Overseas Pay . . . . .	..	..	..	..	..
Stores	41,669	..	..	..	41,669
Other charges	390	..	..	..	390
TOTAL—EXPENDITURE UNDER MINT	50,926	42,45,014	45,79,242	3,73,720	92,48,902
Charged . . . . .		..	..	..	..
Voted . . . . .		..	..	..	92,48,902

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 1954-55

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Central Government		
INDIA GENERAL		
Buildings		21,852
Charges in England—		
Stores	23,98,813	71,32,087
Loss or gain by Exchange	4,172	12,404
TOTAL	24,02,985	71,66,293
West Bengal		
Buildings	5,03,610	1,14,33,695
Plant and Machinery	37,608	89,59,736
Silver Refinery	3,86,358	5,86,710
Payment towards Lahore Mint site		16,938
TOTAL	9,26,576	2,09,97,079
Total CAPITAL OUTLAY ON MINTS (VOTED)	33,29,561	2,81,63,372

No. 69—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE, COPPER and NICKEL COINS during the year ended 31st March 1955.

	Bronze and Copper Coinage Account	Nickel Rupee Coinage Account	Nickel Small Coins Coinage Account
	Rs.	Rs.	Rs.
Account of Coins			
(1) Balance in Depots and Mints on 1st April 1954	63,53,037	73,27,283	7,68,81,082
(2) New Coinage during the year	16,28,121	5,84,000	2,41,57,169
(3) Passed into circulation during the year	14,59,701	5,84,000	1,84,55,272
(4) Balance in Depots and Mints on 31st March 1955	65,21,457	73,27,283	8,25,82,979
Account of Profit			
(5) Balance being the unappropriated profits on 1st April 1954	44,15,708	65,96,947	6,04,67,234
(6) Gross profit on coinage during the year	5,27,433	4,92,609	2,23,92,454
(7) Total for Appropriation	49,43,141	70,89,556	8,28,59,688
(8) Profit on coins passed into circulation during the year	9,04,068	5,23,341	1,51,34,843
(9) Balance being the unappropriated profit on 31st March 1955	40,39,073	65,66,215	6,77,24,845
Profit Appropriated to Suspense			
Profit on coins passed into circulation as in line (8) above	9,04,068	5,23,341	1,51,34,843
Deduct—Loss on destruction of coins, etc.	3,67,600	34,08,699	73,34,056
Net Profit credited to "P.—Deposits and Advances—Part IV—Suspense—Suspense Accounts"	36,468	(—) 28,85,358	78,00,789

Section H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (financed from Ordinary Revenues).

Revenue Rs. 13,45,65,363

Expenditure { Rs. 66,14,41,832
(a) 2,922

Major Head	No. of Account	Detail of Accounts	Page	AMOUNT OF EACH ACCOUNT	
				MAJOR HEAD TOTAL	
				Revenue	Expenditure
				Rs.	Rs.
Civil Works	70	Receipts—Central and State	414-415	13,34,33,869	
" "	70-A	Expenditure—Central	416		13,21,75,172
" "	70-B	Expenditure—State	417-418		51,39,67,592 (a) 2,922
Bombay Development Scheme	71	Receipts—State	419	28,81,511	
" "	71-A	Expenditure—State	419		21,59,325
Multipurpose River Scheme	71-B	Receipts	420	17,50,017	
" " "	71-C	Expenditure	421		45,55,159
" " "	71-D	Working Expenses	422		39,50,635
Interest on Capital Outlay on Multipurpose River Schemes	73 A	Expenditure—State	426		46,33,949
		Total		13,45,65,363	66,14,41,832 (a) 2,922

(a) Represents amount met from the Contingency Fund.

Section H. —Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements financed from Ordinary Revenues.

The expenditure brought to account in this Section relates to the cost of buildings, communications and other works where this is met from ordinary revenues. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH.

XXXIX and 50—Civil Works financed from Ordinary Revenues.

Buildings and communications in the Civil Department are classified as "Civil Works" in contradistinction to "Defence Works", the term applied to similar works connected with the Defence Services.

2. The outlay on buildings, etc., is treated as Public Works expenditure if the administration of the work rests with the officers of the Public Works Department, and as expenditure of the Civil Department using or requiring them if the administration of the work has been transferred by competent authority from the Public Works Department to that Department. Where, however, works, the administration of which has not been transferred from the Public Works Department, are by mutual arrangement executed by another department on behalf of the Public Works Department, the expenditure in connection with them is debited to Public Works grants.

REVENUE

3. The receipts are comparatively small and are classified under descriptive heads in Account No. 70 which do not call for detailed explanation.

EXPENDITURE

4. Prior to 1940-41 the State Governments used to execute works not only on their own behalf but on behalf of the Central Government also; and the revenue and expenditure connected with such works were accounted for directly in the Central section of the major heads "XXXIX" and "50—Civil Works". With effect from 1st April, 1940, in Madras, Bombay, Bengal and Bihar, from 1st April, 1941, in the Uttar Pradesh and the Punjab, from 1947-48 in the Madhya Pradesh and from 1949-50, in Assam and Orissa, Central Civil Works were transferred to the Central Public Works Department. The Central Public Works Department was also responsible for works of the late Political Department in Ajmer and Central India but as a result of the integration of the Indian States, Central Civil Works in the former Indian States also were transferred to the Central Public Works Department. The receipts and expenditure on Central Civil Works are accounted for by the Accountant General, Central Revenues, except for works in the States of Assam, Madhya Pradesh, Madras, Orissa and Punjab which with effect from 1st April 1950, are accounted for by the respective State Accountants General. With effect from 1st May, 1954, the accounting in respect of Central Civil Works in Orissa has, however, been transferred to the Accountant General, Central Revenues. In a few cases, however, such as works executed in the Tribal Areas or on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the Departments concerned.

5. The particulars of expenditure on buildings and communications constructed by the Public Works Department are exhibited in Detailed Account Nos. 70-A and 70-B. Expenditure upon each of these classes is sub-divided into outlay on 'Original Works' and on 'Repairs'. Under the former is included all new construction, whether of entirely new works or of alterations and additions to existing works, as well as repairs to newly purchased or previously abandoned buildings which may be necessary before they can be brought into use. It also includes all substitution of one variety of work for another such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

6. The expenditure on 'Establishment' and 'Tools and Plant' is recorded under separate sub-heads for the Civil Works as a whole. The recorded expenditure is a rough approximation only, as Public Works establishments are generally joint establishments employed on works accounted for under two or more heads of account. The establishment expenditure of a Public Works division or office is in the first instance recorded under the single major head under which the division or office is classified for the purpose. Recoveries are effected at prescribed rates from other departments, etc., when the cost of the work is debitable to those departments, or to other Governments or Local Bodies in respect of works executed on their behalf; the residual amount being distributed at the end of the year amongst the various accounts which record the expenditure of the Public Works Department, generally in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely debited to that work and is not included in these calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is debited direct to the Irrigation revenue account.

Similar remarks apply to the expenditure on account of ordinary Tools and Plant used in the Public Works Department. The cost of special Tools and Plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct debit to the work or project concerned.

7. The expenditure under 'Grants-in-aid' represents contributions given to Local Bodies for construction of

buildings, communications and allied works of lasting public utility.

8. The head "Block grant for transfer to Central Road Fund" records the annual lump grant from Central Revenues to the Central Road Fund (See Explanatory Note to Account No. 106 on page 610). Subventions are made from this Fund to State Governments and other Administrations for expenditure on schemes of road development and other objects mentioned in the Note on page 610. The actual expenditure on the construction and maintenance of roads, etc. financed from these subventions by State Governments is included in Account No. 70-B, a corresponding amount being shown as revenue receipts of the State Governments in Account No. 70. Similar procedure of accounting is also followed in the case of subventions from the Fund for expenditure in areas under the administration of the Central Government, with the difference that the amount corresponding to expenditure financed from these subventions is taken in reduction of expenditure in account No. 70-A.

Multi-Purpose River Schemes

9. A set of new major heads was opened in the accounts for 1948-49 for recording transactions connected with the 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 STATE RECEIPTS under CIVIL WORKS for the year ended 31st March, 1955

Heads of Revenue	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents	1,34,40,958	4,585	1,21,813	21,290	413	93,824	1,70,350	3,20,781	2,62,815	11,43,214	12,60,794	7,53,436	7,34,627	1,83,28,900
Ferry Receipts	61,204	..	1,593	..	..	12,506	6,221	1,82,212	4,88,506	59,919	1,27,520	4,25,638	2,24,480	15,89,799
Tolls on Roads	231	..	..	..	..	..	..	..	11,512	1,01,848	2,404	2,04,209	4,991	3,24,995
Receipts from Workshops . . . . .	..	..	..	..	..	..	11,908	58,557	..	..	99,606	..	21,766	1,91,837
Recoveries of expenditure	3,00,649	6,113	4,229	35,923	..	1,44,213	39,444	17,27,332	73,355	34,565	1,20,824	1,80,320	50,14,590	76,61,557
Transfer from Central Road Fund (a) . . . . .	..	..	2,45,344	1,28,455	—1,32,506	72,937	60,376	8,67,915	83,36,531	22,56,247	1,74,05,544	12,55,350	36,64,564	3,41,60,757
Receipts from Water Works and Drainage Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	95,77,866	15,092	45,487	40,143	5,619	1,36,278	2,19,722	5,26,446	7,18,617	16,09,430	35,75,254	5,86,701	16,02,258	1,86,58,913
Receipts in England . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	2,33,80,908	25,790	4,18,466	2,25,811	—1,26,474	4,59,758	5,08,021	36,83,243	98,91,336	52,05,023	2,25,91,946	33,85,654	1,12,67,276	8,09,16,758
<i>Deduct—Refunds</i>	<i>1,39,338</i>	<i>..</i>	<i>1,347</i>	<i>47</i>	<i>15</i>	<i>527</i>	<i>6,511</i>	<i>93,269</i>	<i>73,520</i>	<i>27,318</i>	<i>21,566</i>	<i>30,917</i>	<i>1,29,684</i>	<i>5,24,059</i>
Total Central and State Receipts from Civil Works	2,32,41,570	25,790	4,17,119	2,25,764	—1,26,489	4,59,231	5,01,510	35,89,974	98,17,816	51,77,705	2,25,70,380	33,54,737	1,11,37,592	8,03,92,699

(a) The figures shown against this head differ in most cases from the corresponding amounts shown in Account No. 106-A, because certain credits have been adjusted as receipts, or in reduction of expenditure, under other Revenue or Service heads.

No. 70—ACCOUNT of CENTRAL and STATE RECEIPTS under CIVIL WORKS for the year ended 31st March 1955—concl'd.

Heads of Revenue	Prought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents	1,83,28,900	5,56,311	10,00,673	2,94,935	6,75,489	3,43,236	3,25,894	2,44,047	3,36,204	10,83,538	4,47,442	1,86,113	2,38,22,782
Ferry Receipts	15,89,799	12,942	543	25,24,546	2,82,768	..	87,921	..	..	9,407	..	..	45,07,926
Tolls on Roads	3,24,995	48,308	..	51,803	3,63,734	..	..	..	..	21,588	..	..	8,10,428
Receipts from Workshops	1,91,837	..	..	..	..	2,37,370	12,032	..	..	..	152	238	4,41,629
Recoveries of expenditure	76,61,557	67,671	66,151	1,16,406	6,38,383	12,87,190	34,942	1,88,127	10,04,422	14,060	56,206	16,144	1,10,51,259
Transfers from Central Road Fund (a)	3,41,80,757	6,24,685	26,20,916	21,22,850	78,08,177	16,38,235	14,84,037	16,71,206	9,55,974	37,96,604	12,75,596	6,72,466	5,88,31,503
Receipts from Water Works and Drainage Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	6,02,328	6,02,328
Miscellaneous	1,86,58,913	6,91,593	24,77,219	14,51,501	16,93,169	3,03,062	7,37,693	5,99,367	5,32,253	54,81,689	4,75,426	21,85,946	3,52,87,841
Receipts in England . . . . .	..	..	..	-826	..	..	..	..	..	..	..	..	-826
Total	8,09,16,758	20,01,510	61,65,502	65,61,215	1,13,61,720	38,09,093	26,82,519	27,02,747	28,28,853	1,04,06,886	22,54,832	36,63,235	13,53,54,870
<i>Deduct—Refunds</i>	<i>5,24,059</i>	<i>6,361</i>	<i>2,73,569</i>	<i>31,481</i>	<i>9,80,089</i>	<i>2,888</i>	<i>32,238</i>	<i>3,252</i>	<i>7,561</i>	<i>11,394</i>	<i>43,567</i>	<i>4,542</i>	<i>19,21,001</i>
Total Central and State Receipts from Civil Works	8,03,92,699	19,95,149	58,91,933	65,29,734	1,03,81,631	38,06,205	26,50,281	26,99,495	28,21,292	1,03,95,492	22,11,265	36,58,693	13,34,33,869

(a) The figures shown against this head differ in most cases from the corresponding amounts shown in Account No. 106-A, because certain credits have been adjusted as receipts, or in reduction of expenditure, under other Revenue or Service heads.

No. 70-A—ACCOUNT of EXPENDITURE on CIVIL WORKS (financed from Ordinary Revenues) of the CENTRAL GOVERNMENT during the year ended 31st March, 1955

	Rs.
ORIGINAL WORKS—	
Buildings	74,76,527
Communications	22,29,426
Miscellaneous	1,42,369
REPAIRS—	
Buildings	2,51,25,091
Communications	4,93,73,585
Miscellaneous	9,10,742
Total Original Works and Repairs	8,52,57,740
Establishment	57,87,431
Tools and Plant	11,20,204
Grants-in-aid	25,53,109
Suspense	—50,48,207
Block grant for transfer to Central Road Fund	4,40,00,000
<i>Deduct</i> —Amount met from Central Road Fund	(a) 15,03,680
Total	13,21,66,597
Leave and other Establishment Charges in England	8,575
Total Expenditure on Civil Works financed from Ordinary Revenues	13,21,75,172
Charged	17,47,360
Voted	13,04,27,812

(a) Includes Rs. 32,682 representing charges of the Consulting Engineer to the Government of India (Roads) and his staff.

No. 70-B—ACCOUNT of STATE EXPENDITURE on CIVIL WORKS (Financed from Ordinary Revenues) during the year ended 31st March, 1955

	STATE GOVERNMENTS												Carried over
	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—													
Buildings	1,81,377	9,33,517	4,06,152	1,76,843	8,53,918	22,10,796	10,91,514	52,46,632	1,28,77,042	70,83,832	57,58,992	19,45,527	3,87,66,142
Communications	3,30,301	5,17,888	1,87,946	5,51,245	—2,14,534	6,54,647	5,19,601 } (c) 1,002	1,64,26,152	26,30,667	2,03,85,038	30,85,972	13,49,954	4,64,24,877 } (c) 1,002
Miscellaneous . . . . .	..	..	..	..	2,05,930	..	9,216	..	16,899	1,23,320	56,717	6,871	4,18,953
REPAIRS—													
Buildings	38,638	4,06,432	73,392	2,88,902	4,76,293	8,25,048	15,91,579	17,46,532	45,39,159	45,50,064	23,59,245	34,01,707	2,02,96,991
Communications	3,38,275	8,78,636	4,60,389	3,85,219	12,31,888	28,30,155	1,31,43,318	1,09,48,333	33,31,095	40,86,496	98,22,528	2,03,67,929	6,78,33,261
Miscellaneous . . . . .	..	..	..	—97,776	2,14,146	..	..	6,881	1,44,775	40,970	90,496	1,07,268	5,06,760
Total Original Works and Repairs	8,88,591	27,36,473	11,36,879	13,04,433	27,67,641	65,20,646	1,63,55,228 (c) 1,002	3,43,74,530	2,35,39,637	3,62,69,720	2,11,73,950	2,71,79,256	17,42,46,984 (c) 1,002
Establishment	71,213	3,60,144	2,83,637	1,05,182	7,81,649	4,64,313	27,32,927	26,65,416	30,89,042	—18,79,677 } (c) 1,920	40,45,295	48,32,030	1,75,51,171 } (c) 1,920
Tools and Plant	4,444	3,68,546	98,504	7,095	1,77,199	4,66,224	14,87,970	3,59,321	5,86,973	13,33,572	10,12,771	28,78,121	87,80,740
Grants-in-aid . . . . .	..	..	..	1,49,800	5,000	..	48,78,139	15,91,381	27,78,104	24,61,109	2,76,309	39,84,447	1,61,24,289
Development Schemes	21,102	1,52,392	9,11,486	..	1,28,068	7,94,803	24,18,441	75,88,999	2,31,82,441	..	1,16,32,961	36,75,817	5,05,06,510
Suspense (a) . . . . .	..	—1,56,171	..	..	4,54,423	1,54,777	—10,55,638	—12,36,659	—43,11,804	4,92,531	—11,70,014	—14,72,579	—83,01,134
Contribution to the Central Road Fund (Special Reserve) . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Outlay in connection with the formation of the Andhra State . . . . .	..	..	..	..	..	..	1,478	..	..	..	..	..	1,478
Deduct—Expenditure financed from Sugarcane Cess Fund . . . . .	..	..	..	..	..	..	..	..	..	4,21,363	..	..	4,21,363
Deduct—Expenditure on displaced persons transferred to '57—Miscellaneous' . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Subventions from Central Road Fund . . . . .	..	..	..	(d) 1,41,309	..	..	..	..	..	..	..	..	1,41,300
Total (b)	9,85,350	34,61,384	24,30,506	14,25,210	43,13,980	84,00,763	2,68,18,545 (c) 1,002	4,53,42,988	4,88,64,393	3,82,55,892 (c) 1,920	3,69,71,272	4,10,77,092	25,83,47,375 (c) 2,922
Charges in England— Leave and other Establishment charges . . . . .	..	..	..	..	32	..	..	..	13,774	—5,470	..	..	8,356
TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE STATE GOVERNMENTS	9,85,350	34,61,384	24,30,506	14,25,210	43,14,012	84,00,763	2,68,18,545 (c) 1,002	4,53,42,988	4,88,78,167	3,82,50,442 (c) 1,920	3,69,71,272	4,10,77,092	25,83,55,731 (c) 2,922
Charged	9,85,350	34,61,384	24,30,506	14,25,210	43,14,012	84,00,763	1,30,730	54,992	2,50,004	4,79,723	24,096	3,13,790	12,53,339
Voted	9,85,350	34,61,384	24,30,506	14,25,210	43,14,012	84,00,763	2,66,87,815 (c) 1,002	4,52,87,992	4,86,28,163	3,77,70,719 } (c) 1,920	3,69,47,176	4,07,63,302	25,71,02,392 (c) 2,922

(a) Includes cost of stores purchased in England.

(b) Includes expenditure on schemes of road development financed out of Subventions from Central Road Fund, vide Account No. 106-A page, 611.

(c) Represents expenditure met from the Contingency Fund.

(d) Differs from the corresponding amount shown in Account No. 106-A by an amount of Rs. 1,32,506 transferred from Receipts.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—													
Buildings	3,87,66,142	20,77,594	22,86,183	18,12,557	88,09,796	6,84,561	15,60,183	41,95,145	26,54,723	4,47,109	18,30,485	19,87,689	6,77,12,167
Communications	4,64,24,877	10,07,559	32,33,692	26,52,843	88,10,659	26,57,703	6,88,783	10,72,882	15,59,145	20,00,000	12,76,944	49,72,898	7,63,57,985
Miscellaneous	4,18,953	2,12,316	2,47,592	44,565	49,799	..	4,13,574	..	3,18,370	..	..	1,81,749	18,86,916
REPAIRS—													
Buildings	2,02,96,991	18,14,281	24,42,656	14,41,211	89,02,845	18,38,115	15,58,688	10,55,290	12,33,675	23,40,959	11,40,251	7,90,706	4,48,55,668
Communications	6,78,33,261	54,70,034	48,08,975	2,58,59,787	82,74,401	67,50,648	51,84,127	47,58,586	18,18,150	65,31,353	17,84,006	52,98,738	14,43,72,066
Miscellaneous	5,06,760	262	41,458	2,29,715	20,449	..	4,387	..	3,10,000	86,728	..	8,38,858	20,38,617
Total Original Works and Repairs	17,42,46,984 (c) 1,002	1,11,82,946	1,30,60,556	3,20,40,678	3,48,67,949	1,19,31,027	94,09,742	1,10,81,903	78,94,063	1,14,06,149	60,31,686	1,40,70,638	33,72,23,421 (c) 1,002
Establishment	1,75,51,171 (c) 1,920	8,33,061	20,14,869	34,03,938	28,47,475	26,80,712	9,59,616	18,59,887	18,07,076	7,44,585	9,96,390	18,69,421	3,75,70,201 (c) 1,920
Tools and Plant	87,80,740	6,59,582	5,12,424	6,64,090	5,58,466	1,52,669	1,50,615	6,85,062	51,104	4,65,784	9,13,867	23,50,490	1,59,44,903
Grants-in-aid	1,61,24,289	23,24,217	11,07,700	63,65,001	12,98,196	2,52,000	13,000	6,12,589	..	..	..	97,784	2,81,94,779
Development Schemes	5,05,06,510	32,45,235	62,38,677	..	56,63,336	..	78,23,348	1,28,72,586	67,13,915	27,57,272	86,61,103	74,68,261	11,19,50,243
Suspense (a)	-83,01,134	3,27,705	-32,30,734	-4,44,638	-2,66,507	-2,44,559	1,79,482	-22,36,239	-9,27,047	-19,31,006	58,851	6,75,774	-1,66,99,016
Contributions to the Central Road Fund (Special Reserve) . . . . .	..	..	4,86,900	..	..	..	..	..	..	..	..	..	4,86,900
Outlay in connection with the formation of the Andhra State	1,478	..	..	..	..	..	..	..	..	..	..	..	1,478
Deduct—Expenditure financed from Sugar-cane Cess Fund	4,21,363	..	..	..	..	..	..	..	..	..	..	..	4,21,363
Deduct—Expenditure on Displaced Persons transferred to '57—Miscellaneous' . . . . .	..	..	1,53,784	..	..	..	..	..	..	..	..	..	1,53,784
Deduct—Amount met from Subventions from Central Road Fund	1,41,300	..	..	..	..	..	..	..	..	..	..	..	1,41,300
Total (b)	25,83,47,375 (c) 2,922	1,85,71,846	2,00,36,618	4,20,31,072	4,49,68,915	1,47,71,849	1,81,76,839	2,48,75,788	1,55,39,111	1,34,42,784	1,66,61,897	2,65,32,368	51,39,56,462 (c) 2,922
Charges in England— Leave and other Establishment charges	8,356	2,507	267	..	..	..	..	..	..	..	..	..	11,130
TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE STATE GOVERNMENTS	25,83,55,731 (c) 2,922	1,85,74,353	2,00,36,885	4,20,31,072	4,49,68,915	1,47,71,849	1,81,76,839	2,48,75,788	1,55,39,111	1,34,42,784	1,66,61,897	2,65,32,368	51,39,67,592 (c) 2,922
Charged	12,53,339	72,319	79,837	2,80,736	12,75,391	..	9,949	..	..	2,152	..	1,51,200	31,24,923
Voted	25,71,02,392 (c) 2,922	1,85,02,034	1,99,57,048	4,17,50,336	4,36,93,524	1,47,71,849	1,81,66,890	2,48,75,788	1,55,39,111	1,34,40,632	1,66,61,897	2,63,81,168	51,08,42,669 (c) 2,922

(a) Includes cost of stores purchased in England.
 (b) Includes expenditure on schemes of road development financed out of Subventions from Central Road Fund *vide* Account No. 106-A, page 611.
 (c) Represents expenditure met from the Contingency Fund.

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 1954-55

Heads of Account	Receipts during 1954-55	Receipts to end of 1954-55
	Rs.	Rs.
BACK BAY RECLAMATION SCHEME		
Rents from properties	12,64,710	1,20,33,711
Miscellaneous	20,235	2,09,146
Deduct—Refunds	274	38,519
Total	12,84,671	1,22,04,338
INDUSTRIAL HOUSING SCHEME		
Cotton Cess . . . . .	..	1,69,92,026
Chawl Rents	14,03,901	2,43,22,748
Miscellaneous	63,279	2,97,627
Deduct—Refunds	297	3,180
Total	14,66,883	4,16,09,221
AMBARNATH ELECTRIC SUPPLY SCHEME		
Sale of power	1,01,335	11,99,354
Miscellaneous	792	10,478
Total	1,05,127	12,09,832
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES		
Cotton Cess . . . . .	..	52,66,667
Rent of Buildings	24,597	16,82,506
Miscellaneous	574	14,36,236
Transfer from Special Development Fund . . . . .	..	1,08,910
Deduct—Refunds	341	93,081
Total	24,830	84,01,238
Total Revenue Receipts from Bombay Development Scheme	28,81,511	6,34,24,629

No. 71-A—ACCOUNT of EXPENDITURE from REVENUE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1954-55

Heads of Account	Expenditure during 1954-55	Expenditure to end of 1954-55
	Rs.	Rs.
BACK BAY RECLAMATION SCHEME		
Original works	4,280	1,00,283
Repairs	15,486	3,01,379
Establishment	3,152	2,19,746
Tools and Plant	394	6,173
Charges in England	2	1,872
Total	23,264	6,28,453
INDUSTRIAL HOUSING SCHEME		
Original works	3,28,458	19,93,118
Repairs	9,63,110	1,24,57,263
Establishment	5,52,108	72,63,735
Tools and Plant	26,082	1,78,332
Grants-in-aid	25,000	50,000
General Charges . . . . .	..	58,696
Interest on Capital	(a)	82,71,256
Charges in England	130	49,540
Total	18,94,888	3,03,21,940
Deduct—Cost of Audit debited to Central Government . . . . .	..	7,771
Total	18,94,888	3,03,14,169
AMBARNATH ELECTRIC SUPPLY SCHEME.		
Original works	92,406	1,19,639
Repairs	76,441	7,73,821
Establishment	16,922	1,12,902(b)
Tools and Plant	1,936	7,419(c)
Interest on Capital	(a)	1,87,713
Charges in England	10	497
Total	1,87,715	12,01,991
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES		
Original works	25,593	9,19,369
Repairs	19,710	5,88,773
Special Development Programme . . . . .	..	1,08,910
Establishment	7,244	3,39,911
Tools and Plant	906	22,303
Interest on Capital	(a)	11,14,876
Charges in England	5	5,818
Total	53,458	30,99,960
Total Revenue Expenditure on the Bombay Development Scheme (Voted)	21,59,325	3,52,44,573

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

(b) Includes Rs. 550 representing misclassification in the accounts for 1953-54 now set right.

(c) Includes Rs. 46 representing misclassification in the accounts for 1953-54 now set right.

No. 71-B—DETAILED ACCOUNT of RECEIPTS on account of MULTI-PURPOSE RIVER SCHEMES for the year ended 31st March, 1955

Government and Project	Water rates	Sale of Power	Rents	Recoveries of expenditure	Plantation	Miscellaneous	Portion of Land Revenue due to works	Deduct—Refunds	Gross Receipts	Deduct—Working Expenses	Deduct—Net receipts transferred to meet capitalised interest	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Central Water and Power Research Station, Poona.	..	..	2,149	29,320	..	39,280	..	..	70,749	..	..	70,749
Total—Central Government	..	..	2,149	29,320	..	39,280	..	..	70,749	..	..	70,749
STATE GOVERNMENTS												
GOVERNMENT OF PUNJAB												
Bhakra Nangal Project—												
I—Bhakra Dam Project	4,21,799	..	380	..	82	8,89,994	2,10,876	2,764	15,20,367	33,51,980	..	—18,31,613
II—Nangal Hydro Electric Project	..	7,33,103	..	..	..	95,636	..	..	8,28,739	5,46,696	2,80,975	1,068
Total—Government of Punjab	4,21,799	7,33,103	380	..	82	9,85,630	2,10,876	2,764	23,49,106	38,98,676	2,80,975	—18,30,545
GOVERNMENT OF WEST BENGAL												
Mayurakshi Reservoir Project	29,502	..	..	22,821	..	4,652	..	..	56,975	..	..	56,975
Total—Government of West Bengal	29,502	..	..	22,821	..	4,652	..	..	56,975	..	..	56,975
GOVERNMENT OF P.E.P.S.U.												
Bhakra Dam Project	4,763	..	..	..	..	..	..	..	4,763	..	..	4,763
Total Government of P.E.P.S.U.	4,763	..	..	..	..	..	..	..	4,763	..	..	4,763
GOVERNMENT OF RAJASTHAN												
Bhakra Nangal Project—												
Irrigation Schemes	..	..	..	..	..	..	..	..	..	51,959	..	—51,959
Total—Government of Rajasthan	..	..	..	..	..	..	..	..	..	51,959	..	—51,959
GRAND TOTAL	4,56,064	7,33,103	2,529	52,141	82	10,29,562	2,10,876	2,764	24,81,593	39,50,635	2,80,975	—17,50,017

No. 71-C—ACCOUNT of other REVENUE EXPENDITURE connected with MULTI-PURPOSE RIVER SCHEMES for the year ended 31st March, 1955

	Central Government	Government of Bombay	Government of West Bengal	Government of Punjab	Government of Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses (vide details in Account No. 71-D).	..	..	..	(a)	(a)	..
Total	..	..	..	..	..	..
Maintenance and Repairs . . . . .	..	..	2,81,625	} (c)	..	2,81,625
Establishment	19,41,126	119	1,43,241		..	20,84,486
Tools and Plant	3,42,518	1,482	5,513		..	3,49,513
Other Charges	19,41,221	18,01,284	..		..	37,42,505
Grants-in-aid . . . . .	..	..	(b)		..	..
Suspense	-5,72,880	..	91	} (c)	..	-5,72,789
Charges in England	16	..	..		..	16
Loss or gain by exchange . . . . .	..	..	..	..	..	..
Deduct—Receipts and Recoveries	13,28,716	1,481	..	..	..	13,30,197
Total	23,23,285	18,01,404	4,30,470	..	..	45,55,159

(a) The working expenses have been classified under the receipt head 'XL-A' vide foot-note in Account No. 71-D.

(b) Pertains to Sabermati, Narbada and Ukai Dam Projects.

(c) Pertains to Mayurakshi Reservoir Project.

Government and Project	Works	Extensions and improvements	Maintenance and repairs	Establishment	Tools and plant	Suspense	Cost of power creditable to bulk supply	Charges in England	Loss or gain by exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF PUNJAB										
Bhakra Nangal Project—										
L. Bhakra Dam Project . . . . .	..	838	27,91,612	4,76,705	82,825	..	..	..	..	33,51,980
II. Nangal Hydro-Electric Project	4,885	..	1,01,883	2,39,953	207	..	1,99,768	..	..	5,46,696
Total Government of Punjab	4,885	838	28,93,495	7,16,658	83,032	..	1,99,768	..	..	38,98,676
GOVERNMENT OF RAJASTHAN										
Bhakra Nangal Project—										
Irrigation Schemes . . . . .	..	..	..	51,959	..	..	..	..	..	51,959
Total Government of Rajasthan . . . . .	..	..	..	51,959	..	..	..	..	..	51,959
GRAND TOTAL (A)	4,885	838	28,93,495	7,68,617	83,032	..	1,99,768	..	..	39,50,635

(A) The working expenses in this case of both the Governments of Punjab and Rajasthan have been classified under the receipt head 'XL-A'.

Section HH.—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.

Expenditure	{	Outside the Revenue Account	Rs. 89,05,97,969
		Within the Revenue Account	Rs. 1,42,20,514

Major Head	Number of Account	Detail of Accounts	Page.	Amount of each Account
				Major Head Total
				Expenditure
				Rs.
New Delhi Capital Outlay	72	Expenditure	424	4,05,76,769
Expenditure on New Capital for Punjab at Chandigarh.	72-A	Expenditure	424	2,03,91,256
Capital Outlay on Bombay Development Scheme.	73	Expenditure	425	—2,42,522
Capital Outlay on Multipurpose River Schemes.	73-A	Statement of Financial results	426	..
Damodar Valley Project	73-B	Expenditure	427	14,30,57,000
Other than Damodar Valley Project	73-C	Expenditure	428-29	40,65,61,795
Civil Works outside the Revenue Account	74	Expenditure	431-32	28,02,53,671
TOTAL				89,05,97,969
Civil Works within the Revenue Account	74	Expenditure	431-32	1,42,20,514

Section HH.—Capital Account of Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements.

The Capital major heads included in this Section are—
OUTSIDE THE REVENUE ACCOUNT—

- (1) 78—New Delhi Capital Outlay.
- (2) 79—Expenditure on New Capital for Punjab at Chandigarh.
- (3) 80—Bombay Development Scheme.
- (4) 80-A—Capital Outlay on Multi-purpose River Schemes.
- (5) 81—Civil Works outside the Revenue Account.

WITHIN THE REVENUE ACCOUNT—

- (6) 50-A—Capital Outlay on Civil Works financed from Revenue.
- (7) 50-B—Capital Outlay on Multi-purpose River Schemes met out of Revenue.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility, undertaken by the Central Government or the State Governments from resources outside the Revenue Account. The essential condition precedent to the opening of a Capital major head outside the Revenue Account is that the expenditure must be of a capital nature under the ordinary principles of accounting.

3. In the Uttar Pradesh and the East Punjab, where large amounts of extra-ordinary revenue receipts have accrued, the State Governments have decided to meet a portion of the Capital Expenditure recorded under the head "81—Civil Works outside the Revenue Account" from those receipts, the amount being transferred to the head "50-A" within the Revenue Section of the accounts.

78—New Delhi Capital Outlay

This head was opened in the accounts for 1912-13 for the record of Capital Expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring expenditure of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital was debited to the Revenue Account under "Civil Works". In the same way, expenditure incurred in administrative and commercial departments in connection with the foundation of the New Capital was treated as departmental 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 NEW DELHI CAPITAL OUTLAY during and to end of the year 1954-55

Heads of Account	Expenditure during the year 1954-55	Expenditure to end of the year 1954-55
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 including all others employed on the project	..	3,04,971
TOTAL—A, B AND C	..	2,89,37,570
Establishment Charges paid to other Governments, Departments, etc.	30,95,626	1,66,56,675
Deduct—Credits from other Heads of Account	..	86,05,636
Net Total—Salaries, Allowances, etc.	30,95,626	3,69,88,559
D.—WORKS EXPENDITURE—		
(i) Buildings—		
(a) Government House	..	1,82,20,551
(b) Secretariats	..	1,90,95,797
(c) Other Buildings	4,00,79,226	22,19,26,376
(d) Legislative Chambers	..	91,22,193
(ii) Communications	—178	35,32,920
(iii) Miscellaneous Public Improvements	..	23,38,123
(iv) Electric Light and Power	..	70,36,942
(v) Irrigation	..	50,00,972
(vi) Sanitation, including Storm Water Drains, Sewerage and Sewage disposal, Water supply and Conservancy	..	1,32,63,742
(vii) Tools and Plant	2,06,069	1,11,74,648
(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
Deduct—Receipts on Capital Account—Receipts from the War Department	..	1,63,62,195
Other Receipts	28,03,974	5,11,20,921
Charges in England—		
Stores for India	..	99,169
Loss or gain by Exchange	..	126
GRAND TOTAL	(a) 4,05,76,769	(b) 30,81,20,295

79.—Capital Expenditure on Construction of New Capital for Punjab at Chandigarh.

This head was opened in the accounts for 1952-53 for the record of the Capital Expenditure on the construction of New Capital for Punjab at Chandigarh. The Capital Expenditure incurred on this account up to the year 1951-52 (Rs. 1,63,01,079) was debited to the head "81—Capital Account of Civil Works outside the Revenue Account".

No. 72-A—ACCOUNT of EXPENDITURE on NEW CAPITAL for the PUNJAB at CHANDIGARH, during and to end of the year 1954-55

Head of Account.	Expenditure during the year 1954-55.
	Rs.
Works Expenditure—	
Works	2,55,07,922
Establishment	26,50,904
Tools and Plant	1,44,511
Suspense	—4,00,867
Deduct—Receipts and Recoveries on Capital Account	75,11,810
Charges in England	596
GRAND TOTAL (Voted)	2,03,91,256
Total—Expenditure to end of the year 1954-55	7,17,31,431

(a) Charged 6,959
Voted 4,05,69,810

Total 4,05,76,769

(b) 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	1,09,35,316
Defence Services	8,54,52,974
Civil Works	12,00,38,451

80—Bombay Development Scheme.

This Capital head records the expenditure on the various schemes connected with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population of Bombay City.

2. The Development Department was abolished on 1st March, 1930 and all charges pertaining to the Schemes of that Department, excepting only those of the Back Bay Reclamation Scheme, have been transferred to

Revenue Heads with effect from 1930-31. As regards the Back Bay Scheme, Government are at present working to the programme approved by the Legislative Council, viz., the reclamation of block 7 with a Marine promenade connecting blocks 2 and 7 and the development of blocks 1 and 2.

3. The Capital Expenditure on the various schemes is set forth in Account No. 73. Separate Revenue Accounts have been opened for most of the schemes and appear as Account Nos. 71 and 71-A in Section H.

No. 73.—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1954-55.

Hheads of Account	Expenditure during the year 1954-55	Expenditure to end of the year 1954-55	Hheads of Account	Expenditure during the year 1954-55	Expenditure to end of the year 1954-55
	Rs.	Rs.		Rs.	Rs.
A.—Works and Acquisitions—			B.—Establishment	12,147	1,21,25,019
Reclamation Scheme	35,424	9,61,12,346	C.—Tools and Plant	708	33,49,691
Industrial Housing Schemes . . . . .	..	4,16,06,112	D.—Grants-in-aid to Local Bodies . . . . .	..	50
Other Bombay Schemes . . . . .	..	9,78,796	E.—Suspense . . . . .	..	2,93,774
Suburban Schemes . . . . .	..	2,62,27,070	F.—Charges in England	4	1,492
General Schemes . . . . .	..	33,76,943	TOTAL	—2,42,522	14,60,93,316
TOTAL	35,424	16,83,01,267	<i>Deduct—Interest met from Ordinary Revenues</i>	<i>..</i>	<i>5,98,76,411</i>
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>2,90,805</i>	<i>3,79,77,977</i>	<i>Deduct—Cost of Audit debited to "26—Audit, Central"</i>	<i>..</i>	<i>4,94,976</i>
TOTAL—A—WORKS AND ACQUISITIONS.	—2,55,381	13,03,23,290	Net Total (Voted)	—2,42,522	(a) 8,57,22,929

(a) 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.

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. The Capital provided by the three Governments appears only in lump in the accounts of those Governments and is also exhibited in Account No. 73-B.

2. The transactions relating to the following schemes are also being recorded in this Section from the year noted against each—

Kosi Project—1949-50

Mayurakshi Reservoir Project—1949-50

Hirakud Dam Project—1950-51

Godavary Valley Development Scheme—1951-52

Bhakra Nangal Project—1952-53

No. 73-A—ACCOUNT showing CAPITAL EXPENDITURE, RECEIPTS, WORKING EXPENSES and INTEREST CHARGES of MULTI-PURPOSE RIVER SCHEMES for the year ended 31st March 1955

Government and Projects	Capital Outlay		Gross receipts (vide details in Account No. 71-B).	Working expenses (vide details in Account No. 71-D).	Net Receipts	Interest on Capital	Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent on Capital Outlay to end of the year
	During 1954-55 vide details in Account No. 73 C	To the end of 1954-55 vide details in Account No. 73-C						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
Kosi Project . . . . .	..	8,03,659	..	..	..	..	..	..
Ganga Barrage Scheme . . . . .	..	8,45,874	..	..	..	..	..	..
Assam Valley Scheme . . . . .	..	6,00,784	..	..	..	..	..	..
Rajasthan Project. . . . .	..	6,21,302	..	..	..	..	..	..
Total—Central Government	..	28,71,619	..	..	..	..	..	..
GOVERNMENT OF BIHAR								
Kosi Project— Kosi Project Investigation	63,48,308	1,32,18,731	..	..	..	..	..	..
Total Government of Bihar	63,48,308	1,32,18,731	..	..	..	..	..	..
GOVERNMENT OF ORISSA								
Hirakud Dam Project I. Dam and Appurtenant Works	9,09,87,551	34,83,20,613	..	..	..	..	..	..
II. Main Canal and Branches	1,13,18,453	3,78,80,376	..	..	..	..	..	..
III. Navigation . . . . .	..	3,85,067	..	..	..	..	..	..
IV. Hydro-Electric Installations	1,79,30,709	5,29,79,983	..	..	..	..	..	..
Total Government of Orissa	12,02,36,713	43,95,66,039	..	..	..	..	..	..
GOVERNMENT OF PUNJAB								
Bhakra Nangal Project— I. Bhakra Dam Project	11,03,39,283	75,42,54,242	15,20,367	33,51,980	-18,31,613	..	-18,31,613	-2.43
II. Nangal Hydro-Electric Project	4,79,49,909	21,70,53,159	8,28,739	5,46,696	2,82,043	(a) 2,80,975	+1,068	..
Total—Government of Punjab	15,82,89,192	97,13,07,401	23,49,106	38,98,676	-15,49,570	2,80,975	-18,30,545	-0.19
GOVERNMENT OF WEST BENGAL								
Mayurakshi Reservoir Project.	1,54,39,308	11,01,42,580	56,975	..	56,975	43,52,974	-42,95,999	-3.90
Total—Government of West Bengal	1,54,39,308	11,01,42,580	56,975	..	56,975	43,52,974	-42,95,999	-3.90
GOVERNMENT OF HYDERABAD								
Godavari Valley Development Scheme	1,26,10,909	6,24,82,372	..	..	..	..	..	..
Total Government of Hyderabad	1,26,10,909	6,24,82,372	..	..	..	..	..	..
GOVERNMENT OF PEPSU								
Bhakra Nangal Project— I. Bhakra Dam Project	1,21,71,400	1,82,97,577	4,763	..	4,763	..	+4,763	+0.02
II. Nangal Hydro Electric Project	16,86,559	26,01,142	..	..	..	..	..	..
Total Government of Pepsu	1,38,57,959	2,08,98,719	4,763	..	4,763	..	+4,763	+0.02
GOVERNMENT OF RAJASTHAN								
Bhakra Nangal Project— I. Irrigation Schemes	7,92,31,361	9,22,14,163	..	51,959	-51,959	..	-51,959	-0.06
II. Electricity Schemes	15,941	1,81,960	..	..	..	..	..	..
Total Government of Rajasthan	7,92,47,302	9,23,96,123	..	51,959	-51,959	..	-51,959	-0.05
GRAND TOTAL	40,60,29,691	1,71,28,83,584	24,10,844	39,50,635	-15,39,791	46,33,949	-61,73,740	-0.35

(a) The overall interest liability was Rs. 32,74,993 out of which Rs. 2,80,975 was met from Revenue and the rest from Capital.

(b) See foot-note (d) in Account No. 73-C.

No. 73-B—ACCOUNT of CAPITAL EXPENDITURE ON DAMODAR VALLEY PROJECT during and to end of the year 1954-55

	Central Government	Government of Bihar	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.
<i>Damodar Valley Corporation</i>				
I. Advances to Damodar Valley Corporation—				
(1) Amount advanced	3,30,46,000	2,10,60,000	8,89,51,000	14,30,57,000
2) <i>Deduct</i> —Government's share of the Capital Outlay in Damodar Valley Corporation	3,72,30,128	1,49,13,851	9,36,72,202	14,58,16,181
II. Government's share of the capital on the Damodar Valley Corporation	3,72,30,128	1,49,13,851	9,36,72,202	14,58,16,181
Total	3,30,46,000	2,10,60,000	8,89,51,000	14,30,57,000
Expenditure to end of the year 1954-55	19,81,41,167	14,86,49,000	38,83,11,633	73,51,01,800

Government and Projects	EXPENDITURE DURING THE YEAR									Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Interest on Capital	Charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Deduct—Amount transferred to other Government		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
Central Water and Power Research Station, Poona	5,36,318	..	..	..	..	385	1	4,600	..	5,32,104	12,58,132
Kosi Project . . . . .	..	..	..	..	..	..	..	..	..	..	8,03,659
Ganga Barrage Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	8,45,874
Assam Valley Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	6,00,784
Rajasthan Project . . . . .	..	..	..	..	..	..	..	..	..	..	6,21,302
Total—Central Government	5,36,318	..	..	..	..	385	1	4,600	..	5,32,104	41,29,751
STATE GOVERNMENTS											
GOVERNMENT OF BIHAR											
(c) Kosi Project—											
Kosi Project Investigation	48,72,244	6,76,168	4,78,461	3,31,807	..	..	..	10,372	..	63,48,308	1,32,18,731
Total—Government of Bihar	48,72,244	6,76,168	4,78,461	3,31,807	..	..	..	10,372	..	63,48,308	1,32,18,731
GOVERNMENT OF ORISSA											
Hirakud Dam Project—											
I—Dam and Appurtenant Works	10,35,08,959	42,25,713	11,26,362	—88,11,366	1,07,55,879	..	..	1,98,17,996	..	9,09,87,551	34,83,20,613
II—Main Canal and Branches	98,75,995	10,86,750	20,713	—12,22,428	15,57,423	..	..	..	..	1,13,18,453	3,78,80,376
III—Navigation . . . . .	..	..	..	..	..	..	..	..	..	..	3,85,067
IV—Hydro-Electric Installations	2,22,38,928	6,72,006	1,27,034	—75,74,530	24,67,271	..	..	..	..	1,79,30,709	5,29,79,983
Total—Government of Orissa	13,58,23,882	59,84,469	12,74,109	—1,76,08,324	1,47,80,573	..	..	1,98,17,996	..	12,02,36,713	43,95,66,039
GOVERNMENT OF PUNJAB											
Bhakra Nangal Project—											
I—Bhakra Dam Project	12,74,21,875	2,02,64,122	15,16,082	52,17,992	2,74,23,976	..	5	51,48,588	6,63,56,181	11,03,39,283	75,42,54,242
II—Nangal Hydro-Electric Project	4,37,84,584	40,20,450	10,95,239	—30,83,900	(b) 29,94,018	..	..	8,60,482	..	4,79,49,909	21,70,53,159
Total—Government of Punjab	17,12,06,459	2,42,84,572	26,11,321	21,34,092	3,04,17,994	..	5	60,09,070	6,63,56,181	15,82,89,192	97,13,074

GOVERNMENT OF WEST BENGAL											
Mayurakshi Reservoir Project	1,40,66,217	25,91,826	1,13,059	—13,00,480	..	..	..	30,314	..	1,54,39,308	11,01,42,580
Total—Government of West Bengal	1,40,66,217	25,91,826	1,13,059	—13,00,480	..	..	..	30,314	..	1,54,39,308	11,01,42,580
GOVERNMENT OF HYDERABAD											
Godavari Valley Development Scheme	99,53,850	8,63,649	4,93,473	18,41,523	..	..	..	5,41,586	..	1,26,10,909	6,24,82,372
Total—Government of Hyderabad	99,53,850	8,63,649	4,93,473	18,41,523	..	..	..	5,41,586	..	1,26,10,909	6,24,82,372
GOVERNMENT OF PUNJAB											
Bhakra Nangal Project—											
I—Bhakra Dam Project	1,17,77,293	5,31,928	1,01,470	—2,02,087	..	..	..	37,204	..	1,21,71,400	1,82,97,577
II—Nangal Hydro-Electric Project	17,68,381	1,58,587	70,419	—3,07,806	..	..	..	3,022	..	16,86,559	26,01,142
Total—Government of Punjab	1,35,45,674	6,90,515	1,71,889	—5,09,893	..	..	..	40,226	..	1,38,57,959	2,08,98,719
GOVERNMENT OF RAJASTHAN											
Bhakra Dam Project—											
I—Irrigation Schemes	7,38,33,775	10,40,882	1,03,857	12,85,180	29,78,218	..	..	10,551	..	7,92,31,361	9,22,14,163
II—Electricity Schemes	7,753	8,145	43	..	..	..	..	..	..	15,941	1,81,960
Total—Government of Rajasthan	7,38,41,528	10,49,027	1,03,900	12,85,180	29,78,218	..	..	10,551	..	7,92,47,302	9,23,96,123
GRAND TOTAL	42,36,45,172	3,61,40,226	52,46,212	—1,38,26,095	4,81,76,785	385	6	2,64,64,715	6,63,56,181	40,65,61,795	1,71,41,41,716

(a) Capital expenditure of Rs. 1,17,94,840 to end of the year 1954-55 transferred *pro-forma* from Nangal Hydro-Electric Schemes to Bhakra Dam.

(b) Excludes Rs. 2,80,975 the amount of net receipts transferred to meet capitalised interest charges.

(c) This is a joint venture of the Central Government and the Government of Bihar. The expenditure on this scheme is shared by these Governments on an agreed basis.

81—Civil Works outside the Revenue Account

This account sets forth the expenditure on the various Capital projects falling under the general heading of buildings and communications, undertaken by State Governments. The outlay on Civil Works met from Ordinary Revenues is brought to account under Section "H" except in the case of the Uttar Pradesh and the Punjab where outlay financed from extraordinary receipts is debited to the head "50-A" within this Section of the accounts, *vide* paragraph 3 of the Note on page 423.

The Bihar Government's share of the expenditure on reconstruction of, and repairs to, Government property damaged by the earthquake of 1934 is taken to this head in the State Section of the accounts with the exception that the expenditure relating to restoration of damaged Irrigation canals is taken to the head "68—Construction of Irrigation, etc., Works" or "82—Other State Works outside the Revenue Account" according as Capital and Revenue Accounts are or are not kept for these works.

The procedure of accounting followed in the case of expenditure on schemes of road development and other allied objects financed from the subventions from the Central Road Fund is explained in the Note on "XXXIX/50—Civil Works financed from Ordinary Revenues" on pages 412-413. In the rare case of the expenditure on a road project in any State being financed partly out of loans and partly out of subventions from the Central Road Fund, the portion of the expenditure met from the latter source is transferred by a deduct entry under "81—Civil Works outside the Revenue Account" to the head "50—Civil Works".

Repayments out of subventions from the Central Road Fund of loans taken after 21st April 1934 and spent on road projects the expenditure on which has been brought to account under "81—Civil Works outside the Revenue Account" are adjusted by credit to this head and debit to the deposit head "Subventions from the Central Road Fund". In this connection refer to last sub-paragraph of the Explanatory Note under Central Road Fund on page 610.

No. 74—ACCOUNT of EXPENDITURE on CIVIL WORKS outside the REVENUE ACCOUNT during and to end of the year 1954-55

BM146C&AGO—57

BH—Capital Account of Civil Works, etc.

	Central Government	STATE GOVERNMENTS											Carried over
		Government of Ajmer (f)	Government of Bhopal (e)	Government of Delhi (e)	Government of Himachal Pradesh (e)	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings	4,89,82,635	3,88,758	7,75,406	17,86,057	1,78,785	15,05,601	9,96,495	4,68,403	..	1,30,16,284	94,365	15,83,756	6,97,76,545
Communications	7,88,69,468	1,50,145	7,59,598	4,17,949	28,88,373	11,41,532	..	11,22,423	..	31,99,716	..	..	8,85,49,204
Miscellaneous	3,40,866	..	..	..	..	..	..	..	..	..	..	..	3,40,866
Establishment	33,30,338	58,735	..	1,95,117	..	..	5,56,151	3,51,043	..	26,01,590	..	2,61,984	73,54,958
Tools and Plant	2,32,995	4,212	..	11,636	..	..	11,800	93,445	..	3,25,402	..	12,460	6,91,950
Development Schemes . . . . .	..	..	..	..	..	..	31,13,972	68,87,992	..	..	..	22,36,661	1,22,38,625
Suspense	45,777	..	..	..	..	..	994	..	..	..	..	..	46,771
Outlay in connection with the formation of Andhra State . . . . .	..	..	..	..	..	..	71,76,355	..	..	..	..	..	71,76,355
Deduct—Receipts and Recoveries on Capital Account	9,61,219	..	..	..	..	..	4,612	..	..	(a) 64,539	6,084	..	10,36,454
Charges in England—													
Leave and other establishment charges . . . . .	..	..	..	..	..	..	..	..	..	1,626	..	..	1,626
Loss or gain by exchange . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Total—Expenditure during the year 1954-55	13,08,40,860	6,01,850	15,35,004	24,10,759	30,67,158	26,47,133	1,18,51,155	89,23,306	..	1,90,80,079	88,281	40,94,861	18,51,40,446
Deduct—Amount not from Revenue . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Subventions from Central Road Fund . . . . .	..	..	..	..	..	..	..	..	..	..	57,443	..	57,443
Net Expenditure outside the Revenue Account	13,08,40,860	6,01,850	15,35,004	24,10,759	30,67,158	26,47,133	1,18,51,155	89,23,306	..	1,90,80,079	30,838	40,94,861	18,50,83,003
Charged . . . . .	..	..	..	..	..	..	16,34,663	..	..	..	..	..	16,34,663
Voted	13,08,40,860	6,01,850	15,35,004	24,10,759	30,67,158	26,47,133	1,02,16,492	89,23,306	..	1,90,80,079	30,838	40,94,861	18,34,48,340
Expenditure to end of 1954-55 met from Revenue . . . . .	..	..	..	..	..	..	..	..	..	1,30,00,000	..	..	1,30,00,000
Expenditure debited to Subventions from Central Road Fund . . . . .	..	..	..	..	..	..	..	..	..	..	7,50,654	..	7,50,654
Net Expenditure outside the Revenue Account to end of 1954-55	67,24,01,493 (b)	6,01,850	56,33,460 (b)	24,10,759	1,18,73,552 (b)	26,47,133	1,54,92,063	1,74,78,935 (c)	61,23,175	14,12,00,307	4,01,07,357	6,87,04,121 (d)	98,46,74,205

(a) Includes Rs. 59,551 representing recoveries from Central Government for Central Road Programme Works.

(b) Amounts of Rs. 88,06,394 and Rs. 40,98,456 have been transferred from Central Government to Himachal Pradesh and Bhopal (States) respectively without financial adjustments.

(c) Exclusive of Rs. 2,25,510 charged to Road Fund.

(d) Pending allocation of the progressive expenditure Rs. 6,17,10,685 to end of 30th September 1953, incurred by the Government of Madras (Composite) among the Successor States, the entire amount has been included under Government of Madras (Residuary).

(e) Represents transactions for the period from 1st October 1954 to 31st March 1955.

(f) Represents transactions for the period from 1st December 1954 to 31st March 1955.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings	6,97,76,545	61,88,981	33,19,635	1,78,42,097	21,619	15,98,313	..	25,42,025	45,96,322	35,93,399	5,66,866	7,51,125	11,07,96,927
Communications	8,85,49,204	..	2,08,887	1,02,60,302	2,01,15,949	25,26,190	..	..	..	..	..	73,793	12,17,34,325
Miscellaneous	3,40,866	..	..	5,72,076	..	3,75,201	..	..	..	..	..	96,058	13,84,201
Establishment	73,54,958	(e)2,38,238	7,32,513	8,37,668	18,96,235	8,83,538	..	1,34,936	..	9,27,391	2,37,226	67,368	1,33,10,071
Tools and Plant	6,91,950	97,671	7,72,891	1,67,519	13,59,729	1,05,275	..	3,24,711	..	6,07,198	39,538	..	41,66,482
Development Schemes	1,22,38,625	49,83,229	72,03,204	..	..	..	..	6,93,833	17,75,072	1,57,23,360	(g) 34,12,289	7,38,096	4,67,67,708
Suspense	43,771	-11,33,977	1,56,484	-23,60,016	-41,26,080	-1,38,901	..	6,57,972	..	..	..	5,56,553	-63,41,194
Outlay in connection with the formation of Andhra State	71,76,355	..	..	..	..	..	..	..	..	..	..	..	71,76,355
Deduct— Receipts and Recoveries on Capital Account	10,36,454	..	21,03,238	5,37,251	7,09,759	-250	..	77,141	..	..	..	926	44,65,010
Charges in England—													
Leave and other establishment charges	1,626	..	137	..	..	..	..	..	..	..	..	..	1,763
Loss or gain by exchange . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Total—Expenditure during the year 1954-55	18,51,40,446	1,03,74,142	1,02,90,513	2,67,82,395	1,85,57,702	53,49,366	..	42,76,336	63,71,394	2,08,51,348	42,55,919	22,82,067	29,45,31,628
Deduct— Amount met from Revenue . . . . .	..	7,589	..	80,43,840	..	..	..	..	..	61,69,085	(g) ..	..	1,42,20,514
Deduct— Amount met from Subventions from Central Road Fund	57,443	..	..	..	..	..	..	..	..	..	..	..	57,443
Net Expenditure outside the Revenue Account	18,50,83,003	1,03,66,553	1,02,90,513	1,87,38,555	1,85,57,702	53,49,366	..	42,76,336	63,71,394	1,46,82,263	42,55,919	22,82,067	28,02,63,671
Charged	16,34,663	..	..	..	..	..	..	..	..	..	..	..	16,34,663
Voted	18,34,48,340	1,03,66,553	1,02,90,513	1,87,38,555	1,85,57,702	53,49,366	..	42,76,336	63,71,394	1,46,82,263	42,55,919	22,82,067	27,86,19,008
Expenditure to end of 1954-55 met from Revenue	1,30,00,000	3,65,04,137 (d)	1,25,53,973	9,74,22,826	..	..	..	7,536	..	1,22,01,739	(g)(a)7,42,179	..	17,24,32,390
Expenditure debited to Subventions from Central Road Fund	7,50,654	..	..	26,27,496	..	..	..	..	..	..	..	..	33,78,150
Net Expenditure outside the Revenue Account to end of 1954-55	98,46,74,205	1,07,21,616	5,85,56,281	21,87,35,799 (f)	15,67,05,374	8,19,86,404	41,42,589	63,83,164	1,08,35,663 (b)	3,28,63,186	1,49,49,923	3,65,63,888 (c)	1,61,71,18,092

(a) Pre-merger expenditure treated as having been met from revenue.
 (b) Includes expenditure of Rs. 72,100 met from revenue in 1952-53.
 (c) Excludes Rs. 65,00,000 representing investment in 'Travancore House' not constituting Government assets and includes Rs. 6,666 misclassified under '50—Civil Works' in the accounts of 1953-54.
 (d) Includes Rs. 3,64,96,548 previously booked under "50—Civil Works".
 (e) Includes Rs. 7,589 Pro-rata share of Establishment and Tools and Plant.
 (f) Differs from the corresponding amount shown in the Finance Accounts by Rs. 44,982 erroneously included in the Finance Accounts for 1953-54. Necessary correction has been made in the subsequent years' Finance Accounts.
 (g) Excludes Rs. 3,15,850 representing Capital expenditure financed from Ordinary Revenues. The misclassification will be rectified in the later year's accounts.

Sections I and II.—Electricity Schemes

Revenue Account	{ Receipts Rs. 6,88,61,840 } (b) — 42 { Expenditure Rs. 6,50,05,544 } (a) 3,203	Capital Account	{ Within the Revenue Account Rs. 18,71,328 } { Outside the Revenue Account Rs. 27,36,31,758 }

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	445	20,45,51,286	..
.. .. .	75-A	Deduct—Working Expenses	453	13,56,89,446 } (b) 42 }	..
		Net Receipts	445	6,88,61,840 } (b) — 42 }	..
.. .. .	75	Interest	445	..	6,36,87,622
.. .. .	76	Other Revenue Expenditure	454	..	13,17,922 } (a) 3,203 }
		Total		6,88,61,840 } (b) — 42 }	6,50,05,544 } (a) 3,203 }
Capital Outlay on Electricity Schemes within the Revenue Account	76-A	Expenditure	467	..	18,71,328
Capital Outlay on Electricity Schemes outside the Revenue Account	76-A	Expenditure	467	..	27,36,31,758

(a) Met from Contingency Fund.

(b) Working Expenses met from Contingency Fund.

Sections I and II.—Electricity Schemes

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

Prior to 1954-55 the Hydro-Electric Schemes in the Uttar Pradesh were under the administrative control of the Irrigation Department and, therefore, the transactions connected therewith were brought to account within the Irrigation Section of the accounts while the transactions connected with Thermo-Electric Schemes which appear from the accounts for 1947-48 were exhibited in this section. From the current year the transactions in connection with both the categories of schemes 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 1955

Projects	Receipts				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expendi- ture + and of Expenditure over Revenue —
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
Assam								
<i>I.—Hydro-Electric Schemes—</i>								
Hydro-Electric Scheme, Manipur	1,24,477	3,496	..	1,27,973	89,308	38,665	..	+ 38,665
<i>II.—Thermo-Electric Schemes—</i>								
Agartala Electric Supply, Tripura	1,88,894	4,426	60	1,93,280	2,02,344	-9084	..	-9,084
Total	3,13,371	7,922	60	3,21,283	2,91,652	29,681	..	+ 29,581
West Bengal (Kutch)								
<i>II.—Thermo-Electric Schemes—</i>								
Bhuj	2,06,961	27,513	343	2,84,131	1,76,178	67,963	..	+ 57,963
Mandvi	1,57,198	6,143	..	1,68,841	93,157	76,184	..	+ 70,184
Total	3,64,159	33,656	343	3,97,472	2,69,335	1,28,137	..	+ 1,28,137
TOTAL CAPITAL GOVERNMENT	6,77,530	41,578	403	7,18,705	5,60,987	1,57,718	..	+ 1,57,718

Proj.	Receipts				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure + and of Expenditure over Revenue—
	Sale of Power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS								
Government of Bhopal								
<i>I.—Thermo-Electric Schemes—</i>								
Bhopal Electric Supply Schemes	13,99,681	12,770	8,548	14,03,903	11,72,040	2,31,863	..	+2,31,863
TOTAL GOVERNMENT OF BHOPAL	13,99,681	12,770	8,548	14,03,903	11,72,040	2,31,863	..	+2,31,863
Government of Coorg								
<i>I.—Hydro-Electric Schemes</i>								
	67,392	4,720	..	72,112	(a)	72,112	..	+72,112
TOTAL GOVERNMENT OF COORG	67,392	4,720	..	72,112	(a)	72,112	..	+72,112
Government of Vindhya Pradesh								
<i>II.—Thermo-Electric Schemes</i>								
	(b) 5,37,064	..	..	(b) 5,37,064	8,58,012	—3,20,948	..	—3,20,948
TOTAL GOVERNMENT OF VINDEHYA PRADESH	5,37,064	..	..	5,37,064	8,58,012	—3,20,948	..	—3,20,948
Government of Andhra								
<i>I.—Hydro-Electric Schemes—</i>								
Machkund Hydro-Thermal Scheme	54,29,289	27,13,006	..	81,42,295	61,46,945	19,95,350	82,55,237	—62,59,887
Tunga Bhadra Hydro-Thermal Scheme	18,30,991	4,94,090	..	23,25,081	27,60,674	—4,35,593	20,01,305	—24,36,898
Chittoor Hydro-Thermal Scheme	4,13,096	1,32,917	..	5,46,013	4,40,347	1,05,666	1,69,760	—64,094
Total I—Hydro-Electric Schemes	76,73,376	33,40,013	..	1,10,13,389	93,47,966	16,65,423	1,04,26,302	—87,60,879
<i>II.—Thermo-Electric Schemes—</i>								
Nellore Thermal Scheme	6,26,844	4,59,242	..	10,86,086	8,46,779	2,39,307	4,00,583	—1,61,276
Total II—Thermo-Electric Schemes	6,26,844	4,59,242	..	10,86,086	8,46,779	2,39,307	4,00,583	—1,61,276
TOTAL GOVERNMENT OF ANDHRA	83,00,220	37,99,255	..	1,20,99,475	1,01,94,745	19,04,730	(c) 1,08,26,885	—89,22,155

Government of Bihar									
II.—Thermo-Electric Schemes—									
Dehri-Sasaram Electrification Scheme	5,05,882	7,88,505	..	12,94,387	2,79,010	10,15,377	16,556	+9,98,821	
Dehri-Sasaram Lift Irrigation Scheme (d)	..	..	..	..	..	..	23,249	-23,249	
Kodarma Electric Supply Scheme	4,23,946	22,401	22	4,46,324	1,54,617	2,91,707	24,850	+2,66,857	
Giridih Electric Supply Scheme	2,42,830	29,922	5	2,72,747	2,33,698	39,049	32,825	+6,224	
Hazaribagh Electric Supply Scheme	1,85,106	42,357	253	2,27,210	2,71,111	-43,901	54,125	-98,026	
Sindri-sarai della Dighwadih Electrification Scheme	5,15,290	1,37,034	..	6,52,324	4,49,795	2,02,529	66,841	+1,35,688	
Electrification of Mines and villages of Kodarma Zellahabad, Lokia and Dom Chanch Scheme	..	..	..	..	..	..	47,182	-47,182	
Electrification of Madhupur, Jasidih, Deogihar and villages enroute Scheme	2,35,058	57,298	11	2,92,345	2,33,971	58,374	71,305	-12,931	
Raniganj (Bihar) Coalfield Area Electrification Scheme	2,88,957	40,134	7	3,29,084	2,31,722	97,362	27,888	+69,474	
Buxar Tube-Well Electric Supply Scheme	2,91,309	39	..	2,91,348	3,99,347	-1,07,999	-3,096	-1,04,903	
Gaya Electric Supply Scheme.	9,34,170	84,177	568	10,17,779	-1,70,472	11,88,251	1,31,379	+10,56,872	
Dehri-Sasaram Lift Irrigation Extension Scheme	..	..	..	..	..	..	30,101	-30,101	
25 Tube-wells under Intensive Cultivation Programme	..	..	..	..	..	..	1,03,017	-1,03,017	
Electrification of village Nagwa	..	..	..	..	..	..	1,291	-1,291	
Electrification of 11 villages situated close to the main transmission line of P.B.B.E.B. Scheme	..	..	..	..	..	..	4,124	-4,124	
Electrification of Sirka Colliery Scheme	10,400	197	-2,049	12,646	-2,66,390	2,79,036	5,133	+2,73,903	
Electrification of Ganeshpur, Madhubani Area in Katras Coalfield Scheme	3,29,970	52,589	..	3,82,559	2,23,719	1,58,840	30,792	+1,28,048	
Electrification of Sabour village	38,790	7,711	..	46,501	1,221	45,280	711	+44,569	
Daltonganj Electric Supply Scheme	29,511	2,310	13	31,808	55,680	-23,872	29,574	-53,446	
Electrification of 350 Tube-wells under T.C.A. Programme	..	2,445	..	2,445	..	2,445	1,44,426	-1,41,981	
Electrification of Begusarai Town Scheme	..	..	..	..	943	-943	1,589	-2,532	
Electrification of villages Maur and Taus	..	..	..	..	..	..	894	-894	
Electrification of Aurangabad.	..	..	..	..	..	..	1,279	-1,279	
Electrification of 4 villages situated close to the Main transmission line of P.B.B.E.B. Scheme	..	..	..	..	..	..	4,113	-4,113	
Electrification of villages Naubatpur, Sarangpur, Telhal Parapur, Telhari, Tejpur and Marwara	..	..	..	..	..	..	1,477	-1,477	
Electrification of Buxar Town and Seven villages	..	..	..	..	..	..	10,998	-10,998	
Electrification of Govindpur Village on G.T. Road	3,193	4,231	..	7,424	11,570	-4,146	2,815	-6,961	
Meter Relay Testing Scheme	..	..	..	..	183	-183	115	-298	
North Bihar Electrification Scheme.	3,22,578	17,201	..	3,39,779	7,79,825	-4,40,046	6,23,749	-10,63,795	
Supply of Electricity to Pumping set at Cherwa and Pelwar village	..	..	..	..	..	..	2,225	-2,225	
Carried over	43,56,989	12,88,551	-1,170	56,46,710	28,89,550	27,57,160	14,91,527	+12,65,633	
	1,03,04,357	38,16,745	8,548	1,41,12,554	1,22,24,797	18,87,757	1,08,26,885	-89,39,128	

(a) Working expenses are included under "52.A—Other Revenue Expenditure etc."
(c) This is charged.

(b) Schemewise and minor head-wise details not available.
(d) The scheme has been re-classified as an Irrigation undertaking with effect from 1st April, 1954.

Projects	RECEIPTS				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure + and of Expenditure over Revenue—
	Sale of Power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,03,04,357	38,16,745	8,548	1,41,12,554	1,22,24,797	18,87,757	1,08,26,885	—89,39,128
Government of Bihar—contd.								
Extension of 33 K.V. Line from Barh to Mokamoh P.B.B.E.B. Scheme (Electrical) portion	43,56,989	12,88,551	—1,170	56,46,710	28,89,550	27,57,160	14,91,527	+12,65,633
Electrification of Anca, Adra, Araru, Purulia and adjoining areas Utilization of D.V.C. Power in Gaya Patna etc., Area	13,20,125	385	..	13,20,510	6,22,462	6,98,048	10,051 6,827	—10,051 +6,91,221
Electrification of Anca, Adra, Araru, Purulia and adjoining areas Utilization of D.V.C. Power in Gaya Patna etc., Area	..	2	..	2	1,524	—1,522	13,347 13,671	—14,869 —13,671
Electrification of Dumka Town and adjoining Area Electrification of Katihar Town	..	..	..	..	..	..	5,009 164	—5,009 —164
Electrification of 16 villages close to the transmission line of P.B.B.E.B. Scheme. Seraikeola and Kharewan Electric Supply Scheme	9,778	346	..	10,124	32,798	—22,674	4,187	—4,187 —22,674
Electrification of Raigarh and South Koranpura Coalfields Scheme Electrification of Netarhat	10,000 1,032	..	..	10,000 1,032	135 6,632	9,865 —5,650	8,435 1,321	+1,430 —6,971
Electrification of Ranchi, Kanke, Itki and surrounding Areas	760	..	..	760	—63,144	63,904	13,794	+50,110
Electrification of Daltonganj Town and Surrounding Area Electrification of Saharsa Town	..	..	..	..	..	..	3,695 789	—3,695 —789
Transmission line for Bihar Grid Scheme	..	..	..	..	..	..	9,929	—9,929
TOTAL GOVERNMENT OF BIHAR	56,98,684	12,89,284	—1,170	69,89,138	34,90,007	34,99,131	(a) 15,82,746	+19,16,385
Government of Bombay								
I—Hydro-Electric Schemes—								
Jog Karnatak Power House Bhatgar Electricity Schemes	6,124	..	..	6,124	28,850 8,619	—28,850 —2,495	..	—28,850 —2,495
Radhanagari Hydro-Electric Schemes (Grid Scheme)	13,424	..	..	13,424	51,741	—38,317	..	—38,317
TOTAL I—Hydro-Electric Schemes	19,548	..	..	19,548	89,210	—69,662	..	—69,662
II—Thermo-Electric Schemes—								
Nasik Power House	..	..	..	..	3,619	—3,619	..	—3,619
Hubli Electricity undertaking Electric Grid Scheme	3,48,242 51,50,723	12,766 2,12,971	432	3,60,576 53,63,694	1,98,816 38,52,782	1,61,760 15,10,912	..	+1,61,760 +15,10,912
Vijapur Power House Phaltan Power House	2,137 24,318	236 71	..	2,373 25,059	72,764 37,530	—70,391 —12,471	..	—70,391 —12,471
Total II—Thermo-Electric Schemes	55,25,420	2,26,714	432	57,51,702	41,65,511	15,86,191	..	+15,86,191
TOTAL GOVERNMENT OF BOMBAY	55,14,968	2,26,714	432	57,71,250	42,54,721 (b) 42	15,16,529 (b) —42	..	+15,16,529 (b) —42

Government of Madras								
<i>I—Hydro-Electric Schemes—</i>								
Pykara Hydro-Electric Scheme	1,65,80,341	10,62,339	..	1,76,42,680	94,76,127	81,66,553	70,02,660	+11,63,893
Mettur Hydro-Electric Scheme	1,30,62,796	10,47,596	..	1,41,10,392	88,43,969	52,66,423	38,50,354	+14,16,069
Papanasam Hydro-Electric Scheme	67,35,221	7,80,948	..	75,16,169	53,09,918	22,06,251	33,12,034	-11,05,783
Periyar Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	41,483	-41,483
Payment of compensation to Local Authority undertakings	..	..	..	..	..	..	-1,86,562	+1,86,562
Total I—Hydro-Electric Schemes	3,63,78,358	28,90,883	..	3,92,69,241	2,36,30,074	1,56,39,227	1,40,19,969	+16,19,258
<i>II—Thermo-Electric Schemes—</i>								
Madras Thermal Scheme	1,88,61,907	15,94,450	..	2,04,56,357	1,35,53,301	69,03,056	42,35,531	+26,67,525
Payment of compensation to Local Authority undertakings	..	..	..	..	..	..	-59,325	+59,325
Total II—Thermo-Electric Schemes	1,88,61,907	15,94,450	..	2,04,56,357	1,35,53,301	69,03,056	41,76,206	+27,26,850
Total Government of Madras	5,52,40,265	44,85,333	..	5,97,25,598	3,71,83,315	2,25,42,283	(a) 1,81,96,175	+43,46,108
Government of Orissa								
<i>I—Hydro-Electric Schemes—</i>								
Machkund Duduma Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	9,22,228	-9,22,228
Duduma Transmission Scheme	52,559	48,325	..	1,00,884	40,980	59,904	1,37,139	-77,235
Hirakud Power Utilisation Scheme	3,20,865	3,594	..	3,24,459	3,98,662	-74,203	91,301	-1,65,504
Total I—Hydro-Electric Schemes	3,73,424	51,919	..	4,25,343	4,39,642	-14,299	11,50,668	-11,64,967
<i>II—Thermo-Electric Schemes—</i>								
Cuttack Thermo-Electric Scheme	8,98,048	1,395	..	8,99,443	4,43,516	4,55,927	3,07,304	+1,48,623
Town Electrification Scheme (Group I)	56,671	124	..	56,793	79,853	-23,058	12,924	-35,982
Town Electrification Scheme (Group II)	1,99,160	1,780	38	2,00,902	3,95,794	-1,94,892	21,166	-2,16,058
Baripada Electrification Scheme	84,776	..	..	84,776	1,36,400	-51,624	19,570	-71,194
Small Towns and Rural Electrification Scheme: (Group III)	..	..	..	..	47,730	-47,730	26,680	-74,410
Expansion of power facilities in Rural Areas . . . . .	..	..	..	..	..	..	6,397	-6,397
Total II—Thermo-Electric Schemes	12,38,655	3,299	38	12,41,916	11,03,293	1,38,623	3,94,041	-2,55,418
Total Government of Orissa	16,12,079	55,218	36	16,67,259	15,42,935	1,24,324	(a) 15,44,709	-14,20,385
Carried over	7,84,00,353	98,73,294	7,848	8,82,65,799	5,86,95,775 (b)—42	2,95,70,024 (b)—42	3,21,50,515	-25,80,491 (b)—42

(a) These are charged.
(b) Working Expenses met from Contingency Fund.

Projects	RECEIPTS				Deduct— Working Expenses (vide details in Account 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure+ and of Expenditure over Revenue—
	Sale of Power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	7,84,00,353	98,73,294	7,848	8,82,65,799	5,86,95,775 (d) 42	2,95,70,024 (d) —42	3,21,50,515	—25,80,491 (d) —42
Government of Punjab								
I—Hydro-Electric Schemes—								
Uhl River Scheme— Production	4,507	25,433	..	29,940	8,40,352	—8,10,412	31,08,794	+67,79,282
Transmission . . . . .	..	4,14,740	1	4,14,739	8,37,760	—4,23,021		
Bulk Supply	33,59,363	1,404	..	33,60,767	27,632	33,33,135		
Distribution	98,27,419	5,51,462	239	1,03,78,642	25,90,268	77,88,374		
Total I—Hydro-Electric Schemes	1,31,91,289	9,93,039	240	1,41,84,088	42,96,012	98,88,076	(c) 31,08,794	+67,79,282
II—Thermo-Electric Schemes—								
Gurgaon Electric Supply Scheme	1,63,293	15,436	..	1,78,729	1,45,415	33,314	—32,315	+65,629
Ferozepore Electric Supply Scheme . . . . .	..	..	..	..	..	..	21,952	—21,952
Panipat Jagadhri Servicing Plant	—5,173	1,156	..	—4,017	14,69,653	—14,73,670	1,83,480	—16,57,150
Palwal Electric Supply Scheme	31,602	6,010	..	37,612	27,678	9,934	6,267	+3,667
Abohar Electric Supply Scheme	1,91,658	14,778	..	2,06,436	2,01,166	5,270	23,284	—18,014
Moga Electric Supply Scheme	2,99,620	14,025	..	3,13,645	2,32,339	81,306	22,358	+58,948
Karnal Electric Supply Scheme	3,07,913	35,256	..	3,43,169	3,31,267	11,902	—32,276	+44,178
Fazilka Electric Supply Scheme	1,92,201	19,087	..	2,11,288	1,83,321	27,967	16,321	+11,646
Bahadurgarh Electric Supply Scheme	19,770	5,144	..	24,914	38,792	—13,878	—13,846	—32
Sonepat Electric Supply Scheme	70,035	1,647	..	71,682	3,788	67,894	3,603	+64,291
Jagadhri Electric Supply Scheme . . . . .	..	..	..	..	..	..	—118	+118
Rupar Electric Supply Scheme	1,87,495	11,229	..	1,98,724	1,97,631	1,093	14,518	—13,425
Kalka Electric Supply Scheme	53,932	5,714	..	59,646	1,05,281	—45,635	8,748	—54,383
Electrification of Refugee Colony, Gurgaon	26,415	3,299	..	29,714	19,714	10,000	3,088	+6,912
Electrification of Refugee Colony, Karnal	45,244	7,045	..	52,289	39,177	13,112	4,002	+9,110
Electrification of Refugee Colony, Panipat	28,051	3,754	..	31,805	10,171	21,634	5,624	+16,010

Electrification of Refugee Colony, Sonapat	15,474	1,069	..	17,443	2,859	14,584	2,211	+ 12,373
Electrification of Jagadhri Industrial Township	35,783	3,261	..	39,044	3,219	36,825	3,210	+ 32,615
Electrification of Bahadurgarh Industrial Township	4,879	581	..	5,460	9,623	-4,163	578	-4,741
Electrification of Industrial Township, Sonapat	48,729	2,272	..	51,001	11,308	39,693	3,949	+ 35,744
Irrigation Branch Tube Wells in Panipat	22,721	30,143	..	52,864	23,878	28,986	15,238	+ 13,748
Panipat Industrial Township	14,965	2,407	..	17,372	17,319	53	5,448	-5,395
Irrigation Branch Tube-wells in Jagadhri Area	2,93,147	28,268	..	3,21,415	2,62,228	59,187	88,868	-29,681
Panipat City Licensed Area	1,32,895	10,072	..	1,42,877	21,837	1,21,040	1,567	+ 1,19,473
Karnal Outside Licensed Area	1,35,286	16,672	..	1,51,958	1,87,457	-35,499	40,815	-76,314
Jagadhri Outside Licensed Area (including Fulk Supply Licenses)	1,19,290	3,439	..	1,22,729	7,330	1,15,399	2,459	+ 1,12,940
Electrification of Refugee Colony, Palwal	3,857	983	..	4,840	2,613	2,227	775	+ 1,452
Panipat Outside Licensed Area (including Fulk Supply Licenses)	79,045	10,950	..	89,995	30,355	59,640	10,309	+ 49,331
Gharaunda Electric Supply Scheme	4,398	1,416	..	5,814	..	5,814	..	+ 5,814
Total II—Thermo-Electric Schemes	25,22,435	2,56,013	..	27,78,448	35,85,419	-8,06,971	4,10,117	-12,17,088
Total Government of Punjab	1,57,13,724	12,49,052	210	1,69,62,536	78,81,431	90,81,105	35,18,911(a)	+ 55,62,194
Government of Uttar Pradesh								
<i>I—Hydro-Electric Schemes—</i>								
Hydel Grid	1,14,51,171	9,86,094	..	1,24,37,265	59,07,945	65,29,320	41,14,108	+ 24,15,212
Rampur Hydel	9,61,401	1,290	..	9,62,691	6,03,195	3,59,496	29,309	+ 3,30,187
Sarda Hydel	5,11,508	16,935	..	5,28,543	6,74,379	-1,45,836	45,76,752	-47,22,588
Yamuna Hydel . . . . .	..	..	..	..	..	..	1,25,944	-1,25,944
Rihand Project . . . . .	..	..	..	..	..	..	1,32,429	-1,32,429
Dukhwan Hydel . . . . .	..	..	..	..	..	..	532	-532
Small Power Projects in Kumaun . . . . .	..	..	..	..	..	..	5,236	-5,236
Amount met from Special Development Fund . . . . .	..	..	..	..	..	..	-6,16,880	+ 6,16,880
Total I—Hydro-Electric Schemes	1,29,24,180	(b) 10,04,319	..	1,39,28,499	71,85,519	67,42,980	83,67,430	-16,24,450
Carried over	1,39,24,180	10,04,319	..	1,39,28,499	71,85,519	67,42,980	83,67,430	-16,24,450
	9,41,14,077	1,11,22,346	8,088	10,52,28,335	6,55,77,206	3,86,51,129	3,56,60,426	+ 29,81,703
					(d) 42	(d) -42		(d) -42

(a) This is charged.

(b) Includes Rs. 5,15,453 on account of interest from Depreciation Reserve Fund.

(c) Includes Rs. 15,200 on account of interest charges for the year 1951-52 to 1954-55 on the Capital Outlay incurred on Nangal Hydro-Electric Scheme upto 1946-47, adjusted during the year.

(d) Working Expenses met from Contingency Fund.

No. 75—ACCOUNT of GROSS RECEIPTS, WORKING EXPENSES and INTEREST CHARGES of ELECTRICITY SCHEMES during the year ended 31st March 1955—contd.

Projects	Receipts				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure + and of Expenditure over Revenue—
	Sale of Power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Ps.	Rs.	Rs.	Rs.
Government of Uttar Pradesh— brought forward	9,41,14,077	1,11,22,346	8,688	10,52,28,335	6,65,77,206 (d) 42	3,86,51,129 (d) — 42	3,56,69,426	+ 29,81,703 (d) — 42
II—Thermo-Electric Schemes—	1,29,24,180	10,04,319	..	1,39,28,499	71,85,519	67,42,980	83,67,430	—16,24,450
Eastern Area Project	..	..	..	..	..	..	6,32,248	—6,32,248
Mainpuri Power Project	..	33	..	33	8,759	—8,726	1,03,108	—1,11,834
Azamgarh Power Station	1,35,531	1,02,342	..	2,37,873	1,06,745	1,31,128	38,256	+ 92,872
Sahawal Power House	2,37,448	3,995	..	2,41,443	7,15,830	—4,74,387	44,826	—5,19,213
Gorakhpur Power House	5,48,628	57	..	5,48,685	7,02,742	—1,54,057	1,04,671	—2,58,728
Kanpur Electric Supply Administration	1,47,65,321	7,90,836	..	1,55,56,157	1,15,29,802	40,26,355	19,42,206	+ 20,84,149
Shahjahanpur Power House	..	..	..	..	81,885	—81,885	..	—81,885
State Tube wells	..	..	..	..	5,80,375	—5,80,375	..	—5,80,375
Total II—Thermo-Electric schemes	1,56,86,928	(c) 8,97,263	..	1,65,84,191	1,37,26,138	28,58,053	28,65,315	—7,262
Total Government of Uttar Pradesh	2,86,11,108	19,01,582	..	3,05,12,690	2,09,11,657	96,01,033	1,12,32,745	—16,31,712
Government of West Bengal								
I—Hydro Electric Schemes—								
Acquisition of Kurseong and Siliguri Electric Supply	2,25,028	21,336	..	2,46,364	1,59,679	86,685	19,200	+ 67,485
Total I—Hydro-Electric Schemes	2,25,028	21,336	..	2,46,364	1,59,679	86,685	19,200	+ 67,485
II—Thermo Electric Schemes—								
North Calcutta Rural Electrification Scheme	8,51,592	64,182	..	9,15,774	9,17,567	—1,793	4,44,300	—4,46,093
Cooch Behar Electric Supply	2,68,462	13,774	..	2,82,236	2,86,273	—4,037	22,500	—28,537
Barrackpore Electric Supply	5,77,859	29,010	..	6,06,869	3,53,678	2,53,191	43,000	+ 2,10,191
Bulk and Retail Supply Scheme to Garia, Sonarpur, Rajpur and Larnipur.	19,958	..	..	19,958	23,327	—3,369	9,700	—13,669
Power Supply Scheme to Raniganj Coalfields	58,767	..	..	58,767	46,628	12,139	1,600	+ 10,539
Bulk Power Supply Scheme to Bongaon Electric Supply Co., Ltd.	1,835	..	..	1,835	2,108	—273	4,700	—4,973
Acquisition of Burdwan Electric Supply	..	..	..	..	1,311	—1,311	..	—1,311
Acquisition of Santiniketan Electric Supply	97,510	421	..	97,931	1,15,768	—17,837	1,000	—18,837
Beraiipur Electric Supply Scheme (C.D.P.)	34,115	3,145	..	37,260	37,238	22	..	+ 22
Md. Bazar Electric Supply Scheme (C.D.P.)	..	..	..	..	5,150	—5,150	..	—5,150
Total II—Thermo-Electric Schemes	19,10,098	1,10,532	..	20,20,630	17,89,048	2,31,582	5,26,860	—2,95,218
Total GOVERNMENT OF WEST BENGAL	21,35,126	1,31,868	..	22,66,994	19,48,727	3,18,267	(a) 5,46,000	—2,27,733

Government of Hyderabad								
<i>II—Thermo Electric Schemes—</i>								
Hyderabad and Secunderabad Electric Scheme	77,41,120	1,93,448	2,43,180	76,91,388	64,62,965	12,28,423	..	+12,28,423
District Electricity Department	17,19,727	89,396	71	18,09,052	12,64,170	5,44,882	..	+5,44,882
Total GOVERNMENT OF HYDERABAD	94,60,847	2,82,844	2,43,251	95,00,440	77,27,135	17,73,305	(b)	+17,73,305
Government of Madhya Bharat								
<i>II—Thermo-Electric Schemes—</i>								
Electric Supply, Indore	18,92,353	46	..	18,92,399	18,00,208	92,191	..	+92,191
Electric Supply, Mahidpur	22,885	105	..	22,990	59,298	-36,308	..	-36,308
Electric Supply, Bhind	29,706	3,072	..	32,778	89,149	-56,371	..	-56,371
Electric Supply, Shujalpur	18,440	..	..	18,440	29,933	-11,493	..	-11,493
Electric Supply, Khargone . . . . .	..	..	..	..	96,130	-96,130	..	-96,130
Electric Supply, Ujjain	6,32,820	46,536	..	6,79,356	4,81,532	1,97,824	..	+1,97,824
Electric Supply, Gwalior	19,46,237	..	..	19,46,237	10,49,622	8,96,615	..	+8,96,615
Electric Supply, Shivpuri	97,345	43,876	..	1,41,221	1,31,705	9,516	..	+9,516
Electric Supply, Morena	55,560	7,081	..	62,641	98,546	-35,905	..	-35,905
Electric Supply, Jaora	1,08,142	2,173	..	1,10,315	1,47,742	-37,427	..	-37,427
Electric Supply, Rajgarh	27,960	1,681	..	29,641	49,891	-20,250	..	-20,250
Electric Supply, Dbar	1,44,827	12,720	..	1,57,547	2,12,102	-54,555	..	-54,555
Electric Supply, Dewas	87,378	562	..	87,940	1,20,303	-32,363	..	-32,363
Electric Supply, Barwani	72,220	..	..	72,220	35,202	37,018	..	+37,018
Electric Supply, Kurwai	6,236	..	..	6,236	12,460	-6,224	..	-6,224
Electric Supply, Narsingarh	23,189	5,670	..	28,859	59,598	-30,739	..	-30,739
Total Government of Madhya Bharat	51,65,298	1,23,522	..	52,88,820	44,73,421	8,15,399	..	+8,15,399
Carried over	13,94,86,456	1,35,62,162	2,51,339	15,27,97,279	10,16,38,146 } (d) 42 }	5,11,59,133 } (d) -42 }	4,74,48,171	+37,10,062 } (d) -42 }

(a) These are charged.

(b) See footnote (a) on page 453.

(c) Includes Rs. 4,49,800 on account of interest on Depreciation Reserve Fund and Rs. 32,310 on account of interest on Contingency Reserve Fund.

(d) Working Expenses met from Contingency Fund.

No. 75—ACCOUNT of GROSS RECEIPTS, WORKING EXPENSES and INTEREST CHARGES of ELECTRICITY SCHEMES during the year ended 31st March 1955—concl'd.

Projects	Receipts				Deduct— Working Expenses (vide details in Account No 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure + and of Expenditure over Revenue—
	Sale of Power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	13,94,86,456	1,35,62,162	2,51,339	15,27,97,279	10,16,38,146 } (b) 42 }	5,11,59,133 } (b) —42 }	4,74,48,171	+ 37,10,962 } (b) —42 }
Government of Mysore								
I—Hydro-Electric Schemes—								
Cauvery Power Scheme, Shimsha and Mahatma Gandhi Hydro-Electric Schemes	2,60,99,080	3,59,268	..	2,64,58,348	1,50,66,687	1,13,91,661	86,92,317	+ 26,99,344
Bellary Electricity Scheme	11,28,666	3,141	..	11,31,807	1,60,705	9,71,102	..	+ 9,71,102
Total I—Hydro-Electric Schemes	2,72,27,746	3,62,409	..	2,75,90,155	1,52,27,392	1,23,62,763	86,92,317	+ 36,70,446
II—Thermo-Electric Schemes—								
Sandur Scheme	16,895	..	..	16,895	22,894	—5,999	..	—5,999
Total II—Thermo-Electric Schemes	16,895	..	..	16,895	22,894	—5,999	..	—5,999
Total Government of Mysore	2,72,44,641	3,62,409	..	2,76,07,050	1,52,50,286	1,23,56,764	86,92,317 (a)	+ 36,64,447
Government of Patiala and East Punjab States Union								
I—Hydro-Electric Schemes (c)	11,40,118	15,218	..	11,55,336	10,12,597	1,42,739	..	+ 1,42,739
II—Thermo-Electric Schemes (c)	18,18,556	62,060	394	18,80,222	16,94,825	1,85,397	..	+ 1,85,397
TOTAL GOVERNMENT OF P.E.P.S.U.	29,58,674	77,278	394	30,35,558	27,07,422	3,28,136	..	+ 3,28,136

Government of Rajasthan								
<i>I—Hydro-Electric Schemes (c)</i>	..	..	..	..	..	..	1,35,303	—1,35,303
<i>II—Thermo-Electric Schemes (c)</i>	88,25,807	5,70,537	1,76,592	92,19,752	97,92,722	—5,72,970	5,11,554	—10,84,524
Total Government of Rajasthan	88,25,807	5,70,537	1,76,592	92,19,752	97,92,722	—5,72,970	(a) 6,46,857	—12,19,827
Government of Saurashtra								
<i>II—Thermo-Electric Schemes—</i>								
Government Power House (including Central Stores)	8,15,654	28,508	161	8,44,001	6,35,578	2,08,423	1,28,277	+ 80,146
Total Government of Saurashtra	8,15,654	28,508	161	8,44,001	6,35,578	2,08,423	(a) 1,28,277	+ 80,146
Government of Travancore-Cochin								
<i>I—Hydro-Electric Schemes—</i>								
Pallivasal Hydro-Electric Scheme	97,25,968	6,05,555	2,582	1,03,28,941	51,04,305	52,24,636	57,66,002	—5,41,366
Paringalkuthu Hydro Electric Scheme	..	..	..	..	..	..	10,05,998	—10,05,998
Total Government of Travancore-Cochin	97,25,968	6,05,555	2,582	1,03,28,941	51,04,305	52,24,636	(a) 67,72,000	—15,47,364
Total STATE GOVERNMENTS	18,90,57,200	1,52,06,449	4,31,068	20,38,32,581	13,51,28,459 } (b) 42 }	6,87,04,122 } (b) —42 }	6,36,87,622	+ 50,16,500 } (b) —42 }
Total CENTRAL GOVERNMENT	6,77,530	41,578	403	7,18,705	5,60,987	1,57,718	..	+ 1,57,718
GRAND TOTAL—CENTRAL AND STATE GOVERNMENTS	18,97,34,730	1,52,48,027	4,31,471	20,45,51,286	13,56,89,466 } (b) 42 }	6,88,61,840 } (b) —42 }	6,36,87,622	+ 51,74,218 } (b) —42 }

(a) are charged.
(b) Long Expenses met from the Contingency Fund.
(c) no wise details not available.

No. 75-A—ACCOUNT of WORKING EXPENSES of the ELECTRICITY SCHEMES

Projects	Works expenditure financed from Ordinary Revenues.	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	Less—Amount spent from the Depreciation Reserve Fund.	Net amount transferred to the Depreciation Reserve Fund.	Renewals and Replacements from the Depreciation Reserve Fund.	Provision for transfer to the Special Reserve Fund.	Less—Amount Spent from the Special Reserve Fund.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
ASSAM								
I—Hydro-Electric Schemes—								
Hydro-Electric Scheme, Manipur	..	13,787	..	..	..	..	..	..
II—Thermo-Electric Schemes—								
Agartala Electric Supply, Tripura	..	..	..	..	..	..	..	..
Total	(13,787)	A.	..	..	..	..	..	..
SAURASHTRA (Kutch)								
II—Thermo-Electric Schemes—								
Bhuj	..	1,02,041	..	..	..	..	..	..
Mandvi	..	43,732	..	..	..	..	..	..
Total	..	1,45,773	..	..	..	..	..	..
TOTAL CENTRAL GOVERNMENT	..	1,59,560	..	..	..	..	..	..
STATE GOVERNMENTS								
Government of Bhopal								
II—Thermo-Electric Schemes—								
Bhopal Electric Supply Schemes	9,06,877	..	..	..	..	..	..	..
Total Government of Bhopal	9,06,877	..	..	..	..	..	..	..
Government of Vindhya Pradesh								
II—Thermo-Electric Schemes	8,58,012	..	..	..	..	..	..	..
Total Government of Vindhya Pradesh	8,58,012	..	..	..	..	..	..	..
Government of Andhra								
I—Hydro-Electric Schemes—								
Machkund Hydro-Thermal Scheme	474	57,18,554	7,44,000	..	7,44,000	..	3,00,000	..
Tunga Bhadra Hydro-Thermal Scheme.	..	15,71,114	4,54,000	..	4,54,000	..	1,82,400	..
Chittoor Hydro-Thermal Scheme	..	3,98,027	28,000	..	28,000	..	11,400	..
Total I—Hydro-Electric Schemes	474	76,87,695	12,26,000	..	12,26,000	..	4,93,800	..
II—Thermo-Electric Schemes—								
Nellore Thermal Scheme	..	8,35,162	..	..	..	..	..	..
Total II—Thermal Electric Schemes	..	8,35,162	..	..	..	..	..	..
Total—Government of Andhra	474	85,22,857	12,26,000	..	12,26,000	..	4,93,800	..
Government of Bihar								
II—Thermo-Electric Schemes—								
Dohri-Sasaram Electrification Scheme.	..	6,03,735	..	..	..	..	..	..
Kodarna Electric Supply Scheme	..	2,71,728	..	..	..	..	..	..
Giridih Electric Supply Scheme	..	1,46,576	..	..	..	..	..	..
Hazaribagh Electric Supply Scheme	..	1,37,103	..	..	..	..	..	..
Sindri-Seraidella-Dighwadih Electrification Scheme.	..	3,20,284	..	..	..	..	..	..
Electrification of Madhapur, Jaisidih Dooghar and villages en route Scheme.	..	1,60,674	..	..	..	..	..	..
Raniganj (Bihar) Coalfield Area Electrification Scheme.	..	1,32,359	..	..	..	..	..	..
Buxar Tube-well Electric Supply Scheme.	31,926	2,83,099	..	..	..	..	..	..
Gaya Electric Supply Scheme	..	9,90,978	..	..	..	..	..	..
Electrification of Sirka Colliery Scheme.	..	1,110	..	..	..	..	..	..
Electrification of Ganeshpur Madhubani Area in Katras Coalfield Scheme.	..	2,04,624	..	..	..	..	..	..
Electrification of Sabour village	..	1,231	..	..	..	..	..	..
Daltonganj Electric Supply Scheme	..	3,749	..	..	..	..	..	..
Electrification of Beguara Town Scheme.	..	..	..	..	..	..	..	..
Electrification of Govindpur Village on G.T. Road.	..	3,765	..	..	..	..	..	..
Meter Relay Testing Scheme	..	—2	..	..	..	..	..	..
North Bihar Electrification Scheme.	..	3,11,732	..	..	..	..	..	..
P.B.B.F.B. Scheme (Electrical Portion).	..	5,50,819	..	..	..	..	..	..
Electrification of Anars, Adra, Araru, Purulia and adjoining areas.	..	517	..	..	..	..	..	..
Seraikella and Kharwan Electric Supply Scheme.	..	23,883	..	..	..	..	..	..
Electrification of Ramgarh and South Koranpura Coalfields Scheme.	..	..	..	..	..	..	..	..
Electrification of Notarhat	..	..	..	..	..	..	..	..
Electrification of Ranchi, Kanke, Itki and Surrounding Areas.	..	..	..	..	..	..	..	..
TOTAL GOVERNMENT OF BIHAR	31,926	41,91,984	..	..	..	..	..	..
Carried over	17,97,289	1,26,84,841	12,26,000	..	12,26,000	..	4,93,800	..

(a) Schemewise and Minor heads wise details not available.

(b) These are voted.

during the year ended 31st March 1955

Net amount transferred to the Special Reserve Fund.	Extraordinary Renewals and Replacements from the Special Reserve Fund.	Establishment	Tools and Plant	Suspense	Cost of Power ore itable to Bulk Supply.	Charges in England	Other Miscellaneous charges.	Loss or gain by exchange	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	71,132	4,389	..	..	..	..	..	89,308
..	..	2,02,344	..	..	..	..	..	..	2,02,344
..	..	2,73,476	4,389	..	..	..	..	..	2,91,652
..	..	74,137	..	..	..	..	..	..	1,76,178
..	..	49,425	..	..	..	..	..	..	93,157
..	..	1,23,562	..	..	..	..	..	..	2,69,335
..	..	3,97,038	4,389	..	..	..	..	..	5,60,987
..	..	2,65,163	..	..	..	..	..	..	11,72,040
..	..	2,65,163	..	..	..	..	..	..	(b) 11,72,040
..	(a) 8,58,012
..	(b) 8,58,012
3,00,000	..	7,49,301	67,904	-14,33,288	..	..	..	..	61,46,845
1,82,400	..	5,50,966	-817	..	..	3,006	..	5	27,60,674
11,400	..	2,926	-6	..	..	..	..	..	4,40,347
4,93,800	..	13,03,193	67,081	-14,33,288	..	3,006	..	5	93,47,966
..	..	23,143	-11,526	..	..	..	..	..	8,46,779
..	..	23,143	-11,526	..	..	..	..	..	8,46,779
4,93,800	..	13,26,336	55,555	-14,33,288	..	3,006	..	5	(b) 1,01,94,745
..	..	78,200	43,110	-4,46,035	..	..	..	..	2,79,010
..	..	13,948	2,987	-1,34,046	..	..	..	..	1,54,617
..	..	6,219	4,786	76,117	..	..	..	..	2,33,698
..	..	12,046	3,050	1,18,912	..	..	..	..	2,71,111
..	..	8,725	14,991	1,05,795	..	..	..	..	4,49,795
..	..	5,066	5,069	63,162	..	..	..	..	2,33,971
..	..	6,136	5,235	87,992	..	..	..	..	2,31,722
..	..	14,753	12,484	52,085	..	..	..	..	3,99,347
..	..	46,623	59,357	-12,76,430	..	..	..	..	-1,70,472
..	1,585	-2,69,085	..	..	..	..	-2,66,390
..	..	8,555	10,540	..	..	..	..	..	2,23,719
..	1,221
..	..	2,129	49,802	..	..	..	..	..	55,680
..	3	940	..	..	..	..	943
..	..	226	7,579	..	..	..	..	..	11,570
..	192	-7	..	..	..	..	183
..	..	2,67,819	10,048	1,90,196	..	..	..	..	7,79,825
..	..	20,233	51,410	..	..	..	..	..	6,22,462
..	1,007	..	..	..	..	..	1,524
..	..	7,826	..	1,089	..	..	..	..	32,796
..	..	135	..	..	..	..	..	..	135
..	6,682	..	..	..	..	..	6,682
..	5,920	-69,064	..	..	..	..	-63,144
..	..	4,98,639	2,95,837	(-14,98,379)	..	..	..	..	(b) 34,90,007
4,93,800	..	20,90,138	3,51,392	-29,31,667	..	30,006	..	5	1,57,14,804

I. and II.—Electricity Schemes.

No. 75-A—ACCOUNT of WORKING EXPENSES of the ELECTRICITY

Projects	Works expenditure financed from Ordinary Revenues.	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	Less—Amount spent from the Depreciation Reserve Fund.	Net amount transferred to the Depreciation Reserve Fund.	Renewals and Replacements from the Depreciation Reserve Fund.	Provision for transfer to the Special Reserve Fund.	Less—Amount spent from the Special Reserve Fund.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	17,97,289	1,26,84,841	12,26,000	..	12,26,000	..	4,93,800	..
Government of Bombay								
<i>I—Hydro-Electric Schemes—</i>								
Jog Karnatak Power House	..	48	..	..	..	..	..	..
Bhatgar Electricity Schemes	..	7,304	..	..	..	..	..	..
Radhanagari Hydro-Electric Schemes (Grid Scheme).	..	21,577	..	..	..	..	..	..
Total I—Hydro-Electric Schemes	..	28,929	..	..	..	..	..	..
<i>II—Thermo-Electric Schemes—</i>								
Nasik Power House	..	3,585	..	..	..	..	..	..
Hubli Electricity Undertaking	..	1,92,016	..	..	..	..	..	..
Electric Grid Scheme	..	29,71,363	..	..	..	..	..	..
Vijapur Power House	..	58,274	..	..	..	..	..	..
Phaltan Power House	..	34,013	..	..	..	..	..	..
Total II—Thermo-Electric Schemes	..	32,59,251	..	..	..	..	..	..
TOTAL GOVERNMENT OF BOMBAY	..	32,88,180	..	..	..	..	..	..
Government of Madras								
<i>I—Hydro-Electric Schemes—</i>								
Pykara Hydro-Electric Scheme	22,827	38,88,112	33,54,765	1,00,517	32,54,248	1,00,517	13,41,906	..
Mettur Hydro Electric Scheme	13,311	70,84,158	10,16,818	25,800	9,91,018	25,800	4,08,727	277
Papanasam Hydro-Electric Scheme	12,655	32,94,304	11,12,221	..	11,12,221	..	4,44,889	230
Total I—Hydro-Electric Schemes	48,793	1,42,66,574	54,83,804	1,26,317	53,57,487	1,26,317	21,93,522	507
<i>II—Thermo-Electric Schemes—</i>								
Madras Thermal Scheme	6,840	98,80,521	28,54,699	50,017	28,04,682	50,017	5,17,543	4,203
Total II—Thermo-Electric Schemes	6,840	98,80,521	28,54,699	50,017	28,04,682	50,017	5,17,543	4,203
TOTAL GOVERNMENT OF MADRAS	55,633	2,41,47,095	83,38,503	1,76,334	81,62,169	1,76,334	27,11,065	4,710
Government of Orissa								
<i>I—Hydro-Electric Schemes—</i>								
Duduma Transmission Scheme	..	28,096	7,465	..	7,465	..	..	..
Hirakud Power Utilisation Scheme.	..	2,98,048	43,120	..	43,120	..	..	..
Total I—Hydro-Electric Schemes	..	3,26,144	50,585	..	50,585	..	..	..
<i>II—Thermo-Electric Schemes—</i>								
Cuttack Thermo-Electric Scheme.	..	3,03,433	1,05,031	..	1,05,031	..	..	..
Town Electrification Scheme (Group I).	..	61,555	6,578	..	6,578	..	..	..
Town Electrification Scheme (Group II).	..	2,01,280	19,963	..	19,963	..	..	..
Baripada Electrification Scheme	..	90,870	28,000	..	28,000	..	..	..
Small Towns and Rural Electrification Schemes (Group III)	..	21,315	5,058	..	5,058	..	..	..
Total II—Thermo-Electric Schemes	..	6,78,453	1,64,630	..	1,64,630	..	..	..
TOTAL GOVERNMENT OF ORISSA	..	10,04,597	2,15,215	..	2,15,215	..	..	..
Government of Punjab								
<i>I—Hydro-Electric Schemes—</i>								
Uhl River Scheme—								
Production	..	3,58,492	2,57,600	—31,348	2,88,948	—31,348	..	..
Transmission	113	2,08,512	3,90,700	93,149	2,97,551	98,149	..	..
Bulk Supply	..	859	26,200	..	26,200	..	..	..
Distribution	9,047	2,44,677	11,16,000	26,960	10,89,040	26,960	..	..
Total I—Hydro-Electric Schemes	9,160	8,12,540	17,90,500	88,761	17,01,739	88,761	..	..
<i>II—Thermo-Electric Schemes—</i>								
Gurgaon Electric Supply Scheme	101	4,917	20,240	..	20,240	..	..	..
Panipat Jagadhri Servicing Plant	..	9,47,114	3,11,410	..	3,11,410	..	..	..
Palwal Electric Supply Scheme	66	2,816	5,790	..	5,790	..	..	..
	167	9,54,847	3,37,440	..	3,37,440	..	..	..
Carried over	9,160	8,12,540	17,90,500	88,761	17,01,739	88,761	..	..
	18,52,922	4,11,24,713	97,79,718	1,76,334	96,03,384	1,76,334	32,04,865	4,710

(a) These are Voted.

(b) Met from the Contingency Fund.

SCHEMES during the year ended 31st March 1955—contd.

Net amount transferred to the special Reserve Fund.	Extraordinary Renewals and Replacements from the Special Reserve Fund.	Establishment	Tools and Plant	Suspense	Cost of Power Creditable to Bulk Supply.	Charges in England	Other Miscellaneous charges.	Loss or gain by exchange	Total
Rs. 4,93,800	Rs. ..	Rs. 20,90,138	Rs. 3,51,392	Rs. -29,31,667	Rs. ..	Rs. 3,006	Rs. ..	Rs. 5	Rs. 1,57,14,804
..	..	28,802	..	..	..	..	..	..	28,850
..	..	1,168	146	..	..	1	..	..	8,610
..	..	30,164	..	..	..	..	..	..	51,741
..	..	60,134	146	..	..	1	..	..	89,210
..	..	34	..	..	..	..	..	..	3,610
..	..	6,800	..	..	..	..	..	..	1,98,816
..	..	8,81,419	..	..	..	..	..	..	38,52,782
..	..	14,490	..	..	..	..	..	..	72,764
..	..	3,517	..	..	..	..	..	..	37,530
..	..	9,06,260	..	..	..	..	..	..	41,65,511
..	..	9,66,394	146	..	..	1	..	..	(a) 42,54,721 (b) 42
13,41,906	..	10,07,028	-88,611	-49,900	..	..	..	..	94,76,127
4,06,450	277	4,27,008	-1,17,925	13,872	..	..	..	..	88,43,969
4,44,659	230	6,27,014	-67,184	-1,13,981	..	..	..	..	53,09,918
21,93,015	507	20,61,050	-2,73,720	-1,50,009	..	..	..	..	2,36,30,014
5,13,340	4,203	7,98,484	-80,495	-4,24,291	..	..	..	..	1,35,53,301
5,13,340	4,203	7,98,484	-80,495	-4,24,291	..	..	..	..	1,35,53,301
27,06,355	4,710	28,59,534	-3,54,215	-5,74,300	..	..	..	..	(a) 3,71,83,315
..	..	3,138	2,281	..	..	..	..	..	40,980
..	..	33,301	24,193	..	..	..	..	..	3,98,662
..	..	36,439	26,474	..	..	..	..	..	4,39,642
..	..	31,704	23,033	-19,685	..	..	..	..	4,43,516
..	..	6,788	4,932	..	..	..	..	..	79,853
..	..	35,202	25,574	1,13,775	..	..	..	..	3,95,794
..	..	10,153	7,377	..	..	..	..	..	1,36,400
..	..	3,996	2,904	14,457	..	..	..	..	47,730
..	..	87,843	63,820	1,08,547	..	..	..	..	11,03,293
..	..	1,24,282	90,294	1,08,547	..	..	..	..	(a) 15,42,935
..	..	2,16,522	7,738	..	..	..	..	..	8,40,352
..	..	1,99,664	38,771	..	..	..	..	..	8,37,760
..	..	569	4	..	..	..	..	..	27,632
..	..	12,19,682	862	..	..	..	..	..	25,90,268
..	..	16,36,437	47,375	..	..	..	..	..	42,96,012
..	..	34,835	7	..	85,315	..	..	..	1,45,415
..	..	2,08,588	2,541	..	..	..	..	..	14,69,653
..	..	9,343	4	..	9,659	..	..	..	27,678
..	..	2,52,766	2,552	..	94,974	..	..	..	16,42,746
..	..	16,36,437	47,375	..	..	..	..	..	42,96,012
32,00,155	4,710	60,40,348	87,617	-33,97,420	..	3,007	..	5	5,86,95,775 (b) 42

No. 75-A—ACCOUNT of WORKING EXPENSES of the ELECTRICITY

Projects	Works ex- p- en- diture financed from Ordinary Revenues.	Maintenanc- e proper.	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	Less—Amount spent from the Depre- ciation Re- serve Fund.	Net amount transferred to the Depre- ciation Re- serve Fund.	Retenals and Replacements from the De- preciation Reserve Fund.	Provision for transfer to the Special Reserve Fund	Less—Amount Spent from the Special Reserve Fund
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	18,52,922	4,11,24,713	97,79,718	1,76,534	96,03,384	1,76,334	32,04,265	4,710
	9,160	8,12,540	17,90,500	88,761	17,01,739	88,761		
	167	9,54,847	3,37,440	..	3,37,440	..	..	..
Government of Punjab <i>—concl.</i>								
Abohar Electric Supply Scheme	772	1,01,361	34,640	5,831	28,809	5,831	..	..
Moga Electric Supply Scheme	397	1,23,907	36,940	4,927	32,013	4,927	..	..
Karnal Electric Supply Scheme	..	17,149	19,390	..	19,390	..	..	..
Fazilka Electric Supply Scheme	..	94,060	26,300	..	..	..	..	..
Bahadurgarh Electric Supply Scheme	—4,311	6,717	18,760	..	18,760	..	..	..
Sonepat Electric Supply Scheme	..	—7,482	2,770	..	2,770	..	..	..
Rupar Electric Supply Scheme	1,700	1,04,446	20,960	13,991	6,969	13,991	..	..
Kalka Electric Supply Scheme	17	9,384	8,660	..	8,660	..	..	..
Electrification of Refugee Colony, Gurgaon	20	430	3,160	244	2,916	244	..	..
Electrification of Refugee Colony, Karnal	..	4,109	3,970	..	3,970	..	..	..
Electrification of Refugee Colony, Panipat	186	1,824	5,590	..	5,590	..	..	..
Electrification of Refugee Colony, Sonepat	282	—286	2,080	..	2,080	..	..	..
Electrification of Jagadhri Industrial Township	..	722	1,000	..	1,000	..	..	..
Electrification of Bahadurgarh Industrial Township	..	6	510	..	510	..	..	..
Electrification of Industrial Townships, Sonepat	136	781	2,980	..	2,980	..	..	..
Irrigation Branch Tube wells in Panipat	..	5,164	14,230	..	14,230	..	..	..
Panipat Industrial Township	..	8,715	5,080	..	5,080	..	..	..
Irrigation Branch Tube-wells in Jagadhri Area	..	16,932	77,010	..	77,010	..	..	..
Panipat City Licensed Area	31	5,996	..	..	..	..	..	..
Karnal Outside Licensed Area	..	3,590	32,670	..	32,670	..	..	..
Jagadhri Outside Licensed Area (including Bulk Supply Licenses)	..	703	1,750	..	1,750	..	..	..
Electrification of Refugee Colony, Palwal	..	226	700	..	700	..	..	..
Panipat Outside Licensed Area (including Bulk Supply Licenses)	142	4,096	8,550	..	8,550	..	..	..
Total—II Thermo-Electric Schemes	—461	14,57,397	6,65,140	57,611	6,07,529	57,611	..	..
TOTAL GOVERNMENT OF PUNJAB	8,699	22,69,937	24,55,640	1,46,372	23,09,268	1,46,372	..	..
Government of Uttar Pradesh								
<i>I—Hydro-Electric Schemes—</i>								
Hydel Grid	1,00,499	33,16,070	18,18,775	3,75,887	14,42,888	3,75,887	..	..
Rampur Hydel	21,600	4,82,898	..	4,811	—4,811	4,811	..	..
Sarda Hydel	..	5,37,433	..	..	..	..	..	..
TOTAL I—HYDRO-ELECTRIC SCHEMES	1,22,099	43,36,401	18,18,775	3,80,698	14,38,077	3,80,698	..	..
<i>II—Thermo-Electric Schemes—</i>								
Mainpuri Power Project	..	7,112	..	..	..	..	..	..
Azamgarh Power Station	..	91,062	..	3,998	—3,998	3,998	..	..
Sahawal Power House	..	3,66,918	49,000	8,000	41,000	8,000	..	..
Gorakhpur Power House	3,128	5,48,022	..	..	..	..	..	..
Kanpur Electric Supply Administration	..	67,63,507	28,73,000	5,30,686	23,42,314	5,30,686	(c) 2,31,658	..
Shahjahanpur Power House	..	78,136	..	..	..	..	..	..
State Tube-wells	..	4,56,009	..	..	..	..	..	..
TOTAL II—THERMO-ELECTRIC SCHEMES	3,128	83,10,766	29,22,000	5,42,684	23,79,316	5,42,684	(c) 2,31,658	..
TOTAL GOVERNMENT OF UTTAR PRADESH	1,25,227	1,26,47,167	47,40,775	9,23,382	38,17,393	9,23,382	(c) 2,31,658	..
Government of West Bengal								
<i>I—Hydro-Electric Schemes—</i>								
Acquisition of Kurseong and Siliguri Electric Supply	..	50,280	40,000	..	40,000	..	..	..
Total I—Hydro-Electric Schemes	..	50,280	40,000	..	40,000	..	..	..
<i>II—Thermo-Electric Schemes—</i>								
North Calcutta Rural Electrification Scheme	..	3,52,119	1,80,000	..	1,80,000	..	..	..
Ooooh Behar Electric Supply	..	1,82,644	15,500	..	15,500	..	..	..
Barrackpore Electric Supply	..	2,00,130	27,000	..	27,000	..	..	..
Bulk and Retail Supply Scheme to Garia, Sonarpur, Rajpur and Baruipur	..	11,820	5,020	..	5,200	..	..	..
Power Supply Scheme to Raniganj Coalfields	..	42,263	..	..	..	..	..	..
Bulk Power Supply Scheme to Bongaon Electric Supply Co. Ltd.	..	898	..	..	..	..	..	..
Acquisition of Burdwan Electric Supply	..	1,311	..	..	..	..	..	..
Acquisition of Santiniketan Electric Supply	..	90,955	10,600	..	10,600	..	..	..
Barnipur Electric Supply Scheme (C.D.P.)	..	14,320	..	..	..	..	..	..
Md. Fazar Electric Supply Scheme (C.D.P.P.)	..	3,570	..	..	..	..	..	..
Total—II Thermo-Electric Schemes	..	9,00,030	2,38,500	..	2,38,300	..	..	..
TOTAL GOVERNMENT OF WEST BENGAL	..	9,50,810	2,78,300	..	2,78,300	..	..	..
Carried over	19,86,848	5,69,92,127	1,72,54,433	18,46,088	1,80,08,345	12,46,088	34,36,523	4,710

(a) These are Voted.

(b) Met from the Contingency Fund.

(c) Relates to the head "Provision for transfer to Contingency Reserve Fund".

Schemes during the year ended 31st March 1955—contd.

Net amount transferred to the Special Reserve Fund.	Extraordinary Renewals and Replacements from the Special Reserve Fund.	Establishment	Tools and Plant	Suspense	Cost of Power creditable to Bulk Supply.	Charges in England.	Other Miscel. laneous Charges.	Loss or gain by exchange.	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
32,00,155	4,710	60,40,348	87,617	-33,97,420		3,007			(b)42 } 5,86,95,775
		18,36,437	47,375						42,96,012
		2,52,766	2,552		94,974				16,42,746
		63,890	503						2,01,166
		70,493	602						2,32,339
		40,985	23		2,53,720				3,31,267
		62,371	590						1,83,321
		12,155	8		5,463				38,792
		8,520	-20						3,788
		55,128	350		15,047				1,97,631
		16,748	27		70,445				1,05,281
		4,623	1		11,480				19,714
		4,837	6		26,255				39,177
		2,566	5						10,171
		783							2,859
		1,495	2						3,219
		5,567			3,540				9,623
		7,409	2						11,308
		4,470	14						23,878
		3,501	23						17,319
		17,810	41		1,50,435				2,62,228
		15,794	16						21,837
		22,401	5		1,28,791				1,87,457
		4,875	2						7,330
		787			900				2,613
		17,556	11						30,355
		6,97,530	4,763		7,61,050				35,85,419
		23,33,967	52,138		7,61,050				(a)78,81,431
		5,80,918	91,712	-29					59,07,945
		85,517	13,180						6,03,195
		1,23,146	13,747	53					6,74,379
		7,89,581	1,18,639	24					71,85,519
		1,620	27						8,759
		24,581	408	-9,306					1,06,745
		1,12,141	1,589	1,86,182					7,15,830
		1,49,139	2,453						7,02,742
(c) 2,31,658		16,05,732	55,905						1,15,29,802
		20,976	348	-17,575					81,885
		1,22,363	2,034	-31					5,80,375
(c)2,31,658		20,36,552	62,764	1,59,270					1,37,26,138
(c)2,31,658		28,26,133	1,81,403	1,59,294					(a)2,09,11,657
		65,526							1,59,679
		65,526					3,873		1,59,679
		3,76,522					8,926		9,17,567
		74,431					13,698		2,86,273
		1,04,658					21,890		3,53,678
		6,307							23,227
		4,365							46,628
		1,210							2,108
									1,311
		14,213							1,15,768
		22,918							37,238
		1,580							5,150
		6,06,204					44,514		17,80,044
		6,71,730					(d)48,387		(e)19,49,727
34,31,913	4,710	1,18,72,178	3,21,158	-32,38,126	7,61,050	3,007	48,387	5	8,94,37,000

(d) Pertains to Electricity Duty levied for under the major head "XCI—Receipts from Electricity Schemes" transferred subsequently to the head "XIII—Other Taxes and Duties."

No. 75-A—ACCOUNT of WORKING EXPENSES of the ELECTRICITY

	Workexpenditure financed from Ordinary Reve- nues.	Maintenance proper	Provision for dep- reciation as cal- culated for trans- fer to the Depre- ciation Reserve Fund.	Less—Amount spent from the Depreciation Re- serve Fund.	Net amount trans- ferred to the Depreciation Re- serve Fund.	Renovals and Re- placements from the Depreciation Reserve Fund.	Provision for trans- fer to the Special Reserve Fund.	Less—Amount spent from the Special Reserve Fund.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	19,86,848	5,69,92,127	1,72,54,433	12,46,088	1,60,08,345	12,46,088	34,36,523	4,710
Government of Hyderabad								
<i>II—Thermo-Electric Schemes—</i>								
Hyderabad and Secunderabad Electric Scheme	..	26,14,950	5,50,000	..	5,50,000	..	..	..
District Electricity Department	..	11,81,882	..	..	..	..	..	..
TOTAL GOVERNMENT OF HYDE- RABAD	..	37,96,832	5,50,000	..	5,50,000	..	..	..
Government of Madhya Bharat								
<i>II—Thermo-Electric Schemes—</i>								
Electric Supply, Indore	2,39,013	9,76,284	1,30,000	..	1,30,000	..	..	..
Electric Supply, Mahidpur	3,700	27,374	5,000	..	5,000	..	..	..
Electric Supply, Bhind	13,797	23,785	25,000	..	25,000	..	..	..
Electric Supply, Shujalpur	3,000	12,441	..	..	..	..	..	..
Electric Supply, Khargone	43,902	26,527	..	..	..	..	..	..
Electric Supply, Ujjain	7,994	2,60,969	51,000	..	51,000	..	..	..
Electric Supply, Gwalior	69,703	6,18,734	25,000	..	25,000	..	..	..
Electric Supply, Shivpuri	..	79,673	3,700	..	3,700	..	..	..
Electric Supply, Morena	2,532	58,944	6,000	..	6,000	..	..	..
Electric Supply, Jaora	..	1,01,240	9,200	..	9,200	..	..	..
Electric Supply, Rajgarh	..	23,899	2,000	..	2,000	..	..	..
Electric Supply, Dhar	..	1,08,635	28,000	..	28,000	..	..	..
Electric Supply, Dewas	..	76,926	11,700	..	11,700	..	..	..
Electric Supply, Barwani	..	14,455	5,300	..	5,300	..	..	..
Electric Supply, Kurwai	..	4,083	500	..	500	..	..	..
Electric Supply, Narsingarh	..	25,346	5,000	..	5,000	..	..	..
TOTAL GOVERNMENT OF MADHYA BHARAT	3,83,641	24,39,315	3,07,400	..	3,07,400	..	..	..
Government of Mysore								
<i>I—Hydro-Electric Schemes—</i>								
Cauvery Power Schemes								
Shimsha and Mahatma Gandhi Hydro-Electric Schemes	..	4,318,975	71,48,549	15,94,720	55,53,829	15,94,720	..	..
Bellary Electricity Scheme	..	67,586	..	..	..	..	..	..
Total I—Hydro-Electric Schemes	..	43,86,561	71,48,549	15,94,720	55,53,829	15,94,720	..	..
<i>II—Thermo-Electric Schemes—</i>								
Sandur Schemes	..	18,572	..	..	..	..	..	..
Total II—Thermo-Electric Schemes	..	18,572	..	..	..	..	..	..
TOTAL GOVERNMENT OF MYSORE	..	44,05,133	71,48,549	15,94,720	55,53,829	15,94,720	..	..
Government of P.E.P.S.U.								
<i>I—Hydro-Electric Schemes. (e)</i>	1,08,855	7,29,139	19,300	..	19,300	..	..	..
<i>II—Thermo Electric Schemes (e)</i>	2,59,515	9,80,087	1,48,100	..	1,48,100	..	..	..
TOTAL GOVERNMENT OF P.E.P.S.U.	3,68,370	17,09,226	1,67,400	..	1,67,400	..	..	..
Government of Rajasthan								
<i>II—Thermo-Electric Schemes (e)</i>	8,369	71,60,781	..	..	..	..	..	..
TOTAL GOVERNMENT OF RAJAS- THAN	8,369	71,60,781	..	..	..	..	..	..
Government of Saurashtra								
<i>II—Thermo-Electric Schemes—</i>								
Government Power Houses (includ- ing Central Stores)	..	3,33,199	..	..	..	..	..	..
TOTAL GOVERNMENT OF SAURA- SHTRA	..	3,33,199	..	..	..	..	..	..
Government of Travancore Cochin								
<i>I—Hydro-Electric Schemes—</i>								
Pallivasal Hydro-Electric Schemes	..	15,40,272	17,12,000	..	17,12,000	..	..	..
TOTAL GOVERNMENT OF TRAVAN- CORE-COCHIN	..	15,40,272	17,12,000	..	17,12,000	..	..	..
TOTAL STATE GOVERNMENTS	27,47,228	7,83,76,885	2,71,39,782	28,40,808	2,42,98,974	28,40,808	34,36,523	4,710
TOTAL CENTRAL GOVERNMENT	..	1,59,560	..	..	..	..	..	..
GRAND TOTAL—CENTRAL AND STATE GOVERNMENTS	27,47,228	7,85,36,445	2,71,39,782	28,40,808	2,42,98,974	28,40,808	34,36,523	4,710

*Patiala and East Punjab States Union.

SCHEMES during the year ended 31st March 1955—concl'd.

Net amount transferred to the Special Reserve Fund	Extraordinary Renewals and Replacements from the Special Reserve Fund.	Establishment	Tools and Plant	Suspense	Cost of Power creditable to Bulk Supply.	Charges in England	Other Miscellaneous Charges.	Loss or gain by exchange.	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,31,813	4,710	1,18,72,178	3,21,158	-32,38,126	7,61,050	3,007	48,387	5	8,94,37,590 } (d)42
..	..	33,49,583 7,32,278	..	-51,568 -6,49,990	..	..	..	..	64,62,965 12,64,170
..	..	(a)40,81,861	..	-7,01,558	..	..	..	..	(b)77,27,135
..	..	4,54,911	..	..	..	..	..	..	18,00,208
..	..	23,224	..	..	..	..	..	..	59,298
..	..	26,567	..	..	..	..	..	..	89,149
..	..	14,492	..	..	..	..	..	..	29,933
..	..	25,701	..	..	..	..	..	..	96,130
..	..	1,61,569	..	..	..	..	..	..	4,81,532
..	..	3,36,185	..	..	..	..	..	..	10,49,622
..	..	48,332	..	..	..	..	..	..	1,31,705
..	..	31,070	..	..	..	..	..	..	98,546
..	..	37,302	..	..	..	..	..	..	1,47,742
..	..	23,992	..	..	..	..	..	..	49,891
..	..	75,467	..	..	..	..	..	..	2,12,102
..	..	31,677	..	..	..	..	..	..	1,20,303
..	..	15,447	..	..	..	..	..	..	35,202
..	..	7,877	..	..	..	..	..	..	12,460
..	..	29,252	..	..	..	..	..	..	59,598
..	..	13,43,065	..	..	..	..	..	..	(c) 44,73,421
..	..	32,98,256 85,527	3,32,171 7,592	-31,264 ..	..	..	..	..	1,50,66,687 1,60,705
..	..	33,83,783	3,39,763	-31,264	..	..	..	..	1,52,27,392
..	..	4,322	..	..	..	..	..	..	22,894
..	..	4,322	..	..	..	..	..	..	22,894
..	..	33,88,105	3,39,763	-31,264	..	..	..	..	(c) 1,52,50,286
..	..	2,55,040	1,419	-1,01,156	..	..	..	..	10,12,597
..	..	4,61,625	399	-1,54,901	..	..	..	..	16,94,825
..	..	7,16,665	1,818	-2,56,057	..	..	..	..	(c)27,07,422
..	..	33,80,370	35,805	-7,92,603	..	..	..	..	97,92,722
..	..	33,80,370	35,805	-7,92,603	..	..	..	..	(c)97,92,722
..	..	2,72,755	..	..	29,624	..	..	..	6,35,578
..	..	2,72,755	..	..	29,624	..	..	..	(c)6,35,578
..	..	17,76,837	35,272	39,924	..	..	..	..	51,04,305
..	..	17,76,837	35,272	39,924	..	..	..	..	(c)51,04,305
34,31,813	4,710	2,68,31,836	7,33,816	-49,79,684	7,90,674	3,007	48,387	5	13,51,28,459 } (d)42
..	..	3,97,038	4,589	..	..	..	..	..	5,60,987
34,31,813	4,710	2,72,28,874	7,38,205	-49,79,684	7,90,674	3,007	48,387	5	13,56,89,446 } (d)42

(a) Includes Rs. 10,04,763 on account of interest on capital.

(b) Charged Rs. 10,04,763, Voted Rs. 67,22,372.

(c) These are Voted.

(d) Met from Contingency Fund.

(e) Schemewise details are not available.

No. 76—ACCOUNT of OTHER REVENUE EXPENDITURE connected with ELECTRICITY SCHEMES for the year ended 31st March 1955

	Government of Coorg	Government of Himachal Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Patiala and East Punjab States Union	Government of Saurashtra	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment charges	1,58,527	483	— 2,08,963	32,292	2,78,602	5,008 } (a) 3,203 }	934	— 5,87,887	..	-1,13,550	27,467	1,27,788	13,301	76,284	37,386 } (a) 3,203 }
Development Schemes	..	..	..	..	..	..	..	25,005	..	..	..	..	..	..	25,005
Miscellaneous Expenditure (including Surveys).	80,872	180	1,78,522	..	1,01,255	39	2,946	5,65,185	17,384	43,677	1,348	..	..	..	9,91,408
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..	2,45,275	2,45,275
Charges in England—															
Stores	..	..	..	..	..	..	..	18,848	..	..	..	..	..	..	18,848
Total	2,39,399	663	—30,441	32,292	3,79,857	5,047 } (a) 3,203 }	3,880	21,151	17,384	1,57,227	28,815	1,27,788	13,301	3,21,559	13,17,922 } (a) 3,203 }
Charged	..	..	..	..	..	..	..	2,018	..	..	..	..	..	..	2,018
Voted	2,39,399	663	—30,441	32,292	3,79,857	5,047 } (a) 3,203 }	3,880	19,133	17,384	1,57,227	28,815	1,27,788	13,301	3,21,559	13,15,904 } (a) 3,203 }

(a) Met out of the Contingency Fund.

No. 76-A—ACCOUNT of Capital OUTLAY on ELECTRICITY SCHEMES during and to end of year 1954-55

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT INDIA GENERAL								
<i>II—Thermo-Electric Schemes—</i> Electric Plant for Power House at Port Blair.	..	544	1,82,837	..	..	..	1,83,381	8,07,629
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(b) 1,83,381	8,07,629
BHOPAL								
<i>II—Thermo-Electric Schemes—</i> Bhopal Electric Supply Scheme	33,562	..	..	..	..	..	33,562	} (a)
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	
Net Outlay outside the Revenue Account.							(b) 33,562	
HIMACHAL PRADESH								
<i>I—Hydro-Electric Schemes—</i> Extension of Electric Supply from Mandi to Sunder Nagar.	20,000	..	105	..	..	..	20,165	} (a)
Installation of 100 K.W. set at Rampur.	4,000	..	..	..	..	..	4,000	
Installation of 100 K.W. set at Tissa	296	..	..	..	..	..	296	
Total	24,356	..	105	..	..	..	24,461	
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	
Net Outlay outside the Revenue Account.							24,461 (b)	
VINDHYA PRADESH								
<i>II—Thermo-Electric Schemes—</i>	54,463	..	..	..	..	..	54,463	2,63,050
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	90,513
Net Outlay outside the Revenue Account.							(b) 54,463	1,73,157
ASSAM								
<i>I—Hydro-Electric Schemes—</i> Hydro-Electric Scheme (Manipur)	67,609	1,510	..	..	..	..	69,119	1,43,699
<i>II—Thermo-Electric Schemes—</i> Nationalisation of Agartala Electric Supply, Tripura.	99,348	..	..	..	..	..	99,348	4,71,072
Total	1,66,957	1,510	..	..	..	..	1,68,467	6,14,771
<i>Deduct—</i> Outlay financed from Ordinary Revenues							..	9,827
Net Outlay outside the Revenue Account.							(b) 1,68,467	6,04,944
MADHYA PRADESH								
<i>II—Thermo Electric Schemes—</i> Bhopal Electric Supply Scheme	2,31,553	..	..	..	..	..	(c) 2,31,553	} (a)
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							..	
Net Outlay outside the Revenue Account.							2,31,553	
Carried over							6,95,887	15,85,770

(a) The progressive expenditure met from the Consolidated Fund of the Government of India prior to the 1st October, 1954 transferred *pro forma* to the accounts of the following Part C State Governments as detailed below:—

	Bhopal	Himachal Pradesh
	Rs.	Rs.
Total Capital outlay	14,17,282	4,59,099
<i>Deduct—</i> Outlay financed from Ordinary Revenue	76,000	..
Net Outlay outside the Revenue Account	13,41,282	4,59,099

(b) These are voted.

(c) Represents expenditure pertaining to Bhopal Electricity Schemes which was misclassified to the head "Remittances etc." in 1951-52, and has been rectified in the year's accounts.

No. 76 A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Frought forward							6,95,887	15,85,770
Saurashtra								
<i>II—Thermo Electric Schemes—</i>								
Electric Supply undertaking in Kutch.	..	..	..	..	..	..	..	7,85,665
Extension of Power Lines at Madhopur.	40,373	2,425	..	..	..	} (b) 3,250	(b) 1,40,347	(b) 1,40,347
Extension of Service Lines at Mundra and Bhuj.	48,341	141	..	..	..
Electrification of Nokhtrona Town.	52,314	3	..	..	..
Total	1,41,028	2,569	..	..	..	3,250	1,40,347	9,26,012
<i>Deduct—Outlay financed from Ordinary Revenues.</i>								
Net Outlay Outside the Revenue Account.							(a) 1,40,347	9,26,012
Total Outlay on Electricity Schemes—Central Government.							8,36,234	(c) 26,12,122
<i>Deduct—Outlay financed from Ordinary Revenues.</i>								(c) 1,00,340
Net Outlay outside the Revenue Account.							8,36,234	(c) 25,11,782
STATE GOVERNMENTS								
Government of Bhopal								
<i>II—Thermo-Electric Schemes—</i>								
Bhopal Electric Supply Scheme	1,17,073	..	..	..	..	..	1,17,073	28,62,931
Total	1,17,073	..	..	..	..	..	1,17,073	28,62,931 (c) & (d)
<i>Deduct—Outlay financed from Ordinary Revenues.</i>							(a) 56,591	(c) 2,78,249
Net Outlay Outside the Revenue Account.							(a) 60,482	25,84,682 (c) & (d)
Carried over							60,482	25,84,682

(a) These are voted.

(b) Scheme-wise details are not available.

(c) See foot-note (a) on page 435.

(d) Includes Rs. 2,58,462 and Rs. 9,24,456 adjusted *proforma* on account of Capital expenditure incurred in the years 1948-49 and 1949-50 respectively which had been excluded previously.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							60,482	25,84,682
Government of Himachal Pradesh								
<i>I—Hydro-Electric Schemes—</i>								
Extension of Electric Supply from Mandi to Sundar Nagar and B. J. Valley.	1,79,878	..	6,057	..	..	..	1,85,935	4,97,703
Installation of 100 K.W. Set at Rampur.	26,036	..	..	..	..	..	26,036	1,73,071
Installation of 100 K.W. Set at Tissa	1,119	..	..	..	..	..	1,119	1,415
Electrification of Rohru and Jubbal	191	..	103	..	..	..	294	294
Total	2,07,224	..	6,160	..	..	..	2,13,384	(f) 6,72,483
Deduct—Outlay financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(a) 2,13,384	(f) 6,72,483
Government of Vindhya Pradesh								
<i>II—Thermo-Electric Schemes</i>	(b) 8,07,719	..	..	..	..	..	(b) 8,07,719	8,84,446
Deduct—Outlay financed from Ordinary Revenues.							33,117	1,09,844
Net Outlay outside the Revenue Account.							(a) 7,74,602	7,74,602
Government of Andhra								
<i>I—Hydro-Electric Schemes—</i>								
Development Schemes—								
Machkund Hydro-Thermal Scheme	4,08,26,835	17,91,207	12,05,150	69,81,877	..	60,08,877	4,47,96,192	19,43,27,424
Tunga Bhadra Hydro-Thermal Scheme.	1,93,50,206	7,75,658	5,15,758	32,57,732	..	23,65,566	2,15,32,488	4,83,19,320
Chittoor Hydro-Thermal Scheme	44,06,633	1,54,646	8,975	..	..	..	45,70,254	57,07,244
Total I—Hydro-Electric Schemes	6,45,83,674	27,21,511	17,29,883	1,02,39,609	..	(c) 83,74,743	7,08,99,934	24,83,53,988
<i>II—Thermo-Electric Schemes—</i>								
Development Schemes—								
Nellore Thermal Scheme	16,68,574	73,530	13,571	..	..	1,426	17,54,249	(g) 98,51,171
GRAND TOTAL	6,62,52,248	27,95,041	17,43,454	1,02,39,609	..	83,76,169	7,26,54,183	25,82,05,159
Deduct—Amount financed from the funds of the composite State of Madras.							..	(e)(g) 16,81,93,635
Deduct—Outlay financed from Ordinary Revenues.							..	(e)
Net Outlay outside the Revenue Account.							7,26,54,183	9,00,06,474
							(a)	(g)
Government of Assam								
<i>I—Hydro-Electric Schemes—</i>								
Umtru Hydro-Electric Scheme	24,01,790	1,29,724	4,103	7,337	..	..	25,42,954	33,73,126
<i>II—Thermo-Electric Schemes—</i>								
Soal-Kuchi Scheme	2,927	1,269	..	..	..	..	4,196	4,196
GRAND TOTAL	24,04,717	1,30,993	4,103	7,337	..	..	25,47,150	33,77,322
Deduct—Amount financed from Ordinary Revenues.							..	26,600
Net Outlay outside the Revenue Account.							(a) 25,47,150	33,50,722
Carried over							7,62,49,801	9,73,89,963

(a) These are Voted.

(b) Schemewise and minor headwise details are not available.

(c) Includes Rs. 59,19,003 (relating to Machkund Scheme) and Rs. 23,27,749 relating to Tungabhadra Scheme representing 'Deduct—Share recoverable from the Government of Orissa and Mysore respectively in the Joint Scheme'.

(d) Includes Rs. 8,640 being the preliminary expenses on the survey of the Project.

(e) Excludes Rs. 38,814 representing the expenditure to and of 30th September, 1953 on Sakke, Kudligi and Tornagallu sub-stations of the Tunga Bhadra Hydro-Thermal Scheme transferred *proforma* but not taken over in the books of the Mysore State.

(f) See footnote (a) on page 455.

(g) Excludes Re. 1 due to rounding.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1954-55—contd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							7,62,49,801	9,73,88,963
Government of Bihar								
II—Thermo-Electric Schemes—								
Dehri-Sasaram Electrification Scheme.	6,630	43	..	..	..	..	6,673	4,17,245
Dehri-Sasaram Lift Irrigation Scheme (a).	..	..	..	..	..	..	..	6,81,232
Kodarma Electric Supply Scheme	56,052	2,883	..	..	..	..	58,935	6,50,737
Giridih Electric Supply Scheme	1,31,016	5,594	..	..	..	..	1,36,610	8,88,944
Hazaribagh Electric Supply Scheme.	1,31,584	11,561	..	..	..	..	1,43,145	14,24,725
Electrification of Sindri Saraidaha-Digwadih Area Scheme.	9,32,284	57,221	..	..	..	..	9,89,505	21,65,783
Electrification of Mines and Villages of Kodarma, Jehanabad, Lohia and Domchanch Scheme.	4,11,447	36,149	..	..	..	..	4,47,596	14,03,367
Electrification of Madhupur Jaidih, Deoghar and village extension Scheme.	3,31,408	12,024	..	..	..	..	3,43,432	19,79,352
Electrification of Raniganj Bihar Coalfield Area Scheme.	87,170	25,843	..	..	..	..	1,13,013	7,53,708
Buxar Electric Supply Scheme.	40,460	283	..	-8,58,669	..	..	(b) -8,17,908	(b) -4,86,362
Gaya Electric Supply Scheme	7,02,822	22,230	..	..	..	..	7,25,051	36,47,021
Dehri-Sasaram Lift Irrigation Extension Scheme.	2,777	2,579	..	..	..	..	5,356	7,55,208
Tube Well Scheme under Intensive Cultivation Programme.	49	1,422	..	..	..	..	1,471	25,70,174
Electrification of Village Nagwa	312	5	..	..	..	..	317	32,431
Electrification of eleven villages situated close to the main transmission line of P.B.B.E.B. Scheme.	14,631	279	..	..	..	..	14,910	1,10,559
Electrification of Sirka Colliery Scheme.	18,915	541	..	..	..	..	19,456	1,38,054
Electrification of Ganeshpur-Madhubani Area in Katras Coalfield Scheme.	3,87,049	7,766	..	..	..	..	3,94,815	9,67,226
Electrification of Sabour village Scheme.	1,773	..	..	..	..	..	1,773	18,673
Daltonganj Electric Supply Scheme.	4,47,424	28,155	..	..	..	..	4,75,579	9,77,160
Electrification of 350 Tube-wells under T. A. Programme.	61,34,608	87,554	15,764	-8,70,942	..	..	53,66,984	62,94,168
Electrification of Begusari Town	19,449	..	..	..	..	..	19,449	49,473
Electrification of villages Mauran Taus.	4,126	79	..	..	..	..	4,205	24,453
Electrification of Aurangabad	38,865	3,782	..	..	..	..	42,647	5,76,263
Electrification of four villages situated close to the main transmission line of P.B.B.E.B. Scheme.	19,657	374	..	..	..	..	20,031	1,12,839
Electrification of villages Naubatpur, Surajpur, Felhari Patapur, Jauri, Tejpur and Marwara.	71,438	1,320	..	..	..	..	72,758	73,352
Electrification of Buxar Town and seven villages in the Arrah Buxar area.	1,61,644	1,091	..	..	..	..	1,62,735	3,56,343
Electrification of village Govindpur on Grand Trunk Road.	77,990	2,805	..	..	..	..	80,795	1,10,789
Motor and Relay Testing Scheme	12	..	..	..	..	..	12	2,899
	1,02,81,599	3,11,632	15,764	-17,29,692	..	..	88,79,393	2,66,01,807
Carried over							7,62,49,801	9,73,88,963

(a) The scheme has been re-classified as an Irrigation undertaking with effect from 1st April, 1954.

(b) The minus expenditure represents value of huge quantity of materials received but not paid for during the year.

No. 76-A—ACCO'UNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—contd.

	Expenditure during the year							Expenditure to the end of the year
	Works	Establishment	Tools and plant	Suspense	Charges in England	Deduct—Receipt and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							7,62,49,801	9,73,48,963
Government of Bihar—concl'd.								
II—Thermo Electric Schemes—concl'd.								
North Bihar Electrification Scheme	22,21,172	16,613	..	—5,07,586	..	..	17,30,109	1,01,58,860
Supply of Electricity on Pumping sets at Olerwa Dam in village Pilwal enroute.	12,974	1,140	..	..	..	..	14,114	62,695
Extension of 33 K.V. Line from Barh to Mokameh.	6,03,572	..	..	..	..	..	6,03,572	6,03,572
P.B.E.B. Scheme (Electrical)	3,31,722	6,614	..	..	..	..	3,41,366	3,41,366
Electrification of Adra, Ara and Purulia.	6,53,391	13,980	..	..	..	..	6,67,371	6,67,371
Utilization of D.V.C. Power in Gaya Patna Areas.	6,29,686	53,886	..	..	..	..	6,83,572	6,83,572
Electrification of Dumka Town and adjoining Areas.	2,30,230	2,0,228	..	..	..	..	2,50,458	2,50,458
Electrification of Katihar Town Scheme.	8,238	..	..	..	..	..	8,238	8,238
Electrification of 16 villages close to the main transmission line of P.B.E.B. Scheme.	2,05,580	3,772	..	..	..	..	2,09,352	2,09,352
Electrification of Saharsa Town	39,500	..	..	..	..	..	39,500	39,500
Electrification of Ramgarh and South Karanpura Coalfields.	4,06,585	15,214	..	..	..	..	4,21,799	4,21,799
Electrification of Netarhat	63,630	2,439	..	..	..	..	66,069	66,069
Sarsikolla and Kharswan Electricity Supply Scheme.	..	..	..	..	..	..	..	(b)
Electrification of Ranchi, Kunka, Itki and surrounding Areas.	6,63,947	25,756	..	..	..	..	6,89,703	6,89,703
Electrification of Daltenganj Town and surrounding Areas.	1,84,785	..	..	..	..	..	1,84,785	1,84,785
Transmission line for the Bihar Grid Scheme.	..	..	..	..	..	..	..	2,48,233
Total II—Thermo Electric Schemes.	1,64,39,611	4,71,304	15,764	—22,37,188	..	..	1,46,89,491	4,74,37,389
Deduct—Outlay financed from Ordinary Revenue.							(a) 13,500	45,78,092
Net Outlay outside the Revenue Account.							(a) 1,46,75,991	4,28,59,288
Carried over							9,09,25,792	14,02,48,251

(a) This is Voted.

(b) The Scheme was taken over by the State Electricity Department in integration of the former Indian States of Sarai Kells and Kharswan. No Capital expenditure has been incurred by the Government of Bihar.

I. and II.—Electricity Schemes

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							9,09,25,792	14,02,48,251
Government of Bombay								
<i>I—Hydro-Electric Schemes—</i>								
Koyna Hydro-Electric Schemes	71,09,162	13,43,889	7,59,339	—7,23,913	3,675	13,828	84,78,424	84,78,424
Bhatgar Electric Schemes	5	..	..	..	..	..	5	(g) 4,15,602
*Radhanagri Hydro-Electric (Electric Grid) Schemes.	15,60,182	3,22,968	..	5,67,257	1,209	857	24,50,759	1,70,13,083
Total I—Hydro-Electric Schemes.	86,69,349	16,66,857	7,59,339	—1,56,556	4,884	14,685	1,09,29,188	2,59,07,109
<i>II—Thermo-Electric Schemes—</i>								
*Hubli Electricity Undertaking	15,296	676	..	..	..	..	15,972	15,01,927
*Electric Grid Schemes	18,44,668	3,70,793	268	1,01,046	1,388	26,101	22,92,062	(c) 9,68,89,104
Vijapur Power House	..	..	..	..	..	..	..	(g) 33,326
Total II—Thermo-Electric Schemes.	18,59,964	3,71,469	268	1,01,046	1,388	26,101	23,08,034	9,84,24,356
GRAND TOTAL	1,05,29,313	20,38,226	7,59,607	—55,510	6,272	40,786	1,32,37,222	12,43,31,465
Deduct—Outlay financed from Ordinary Revenues.							(a) 55,133	(b) 6,89,88,575
Net Outlay outside the Revenue Account.							1,31,82,089	(a) 5,53,42,890
Government of Madras								
<i>I—Hydro-Electric Schemes—</i>								
Pykara Hydro-Electric Scheme	1,63,19,459	17,74,189	—1,88,031	—17,52,956	..	22,075	1,61,30,586	16,21,11,084
Mettur Hydro-Electric Scheme	1,39,14,937	14,11,524	3,14,022	—26,33,637	..	963	1,30,05,883	(a) 9,21,68,036
Papanasam Hydro-Electric Scheme.	95,93,356	9,46,678	—41,514	9,23,980	..	27,053	1,13,95,417	7,78,61,353
Periyar Hydro-Electric Scheme	5,28,126	38,885	6,40,246	4,43,676	..	593	16,59,340	16,59,340
Payment of Compensation to Local Authority Undertakings.	—8,71,137	..	..	..	..	..	—8,71,137	—40,11,851
Total I—Hydro-Electric Schemes	3,94,84,741	41,71,276	7,33,723	—30,18,937	..	50,714	4,13,20,689	32,97,87,962
<i>II—Thermo-Electric Schemes—</i>								
Madras Thermal Scheme	1,22,26,838	11,54,990	3,18,618	35,04,806	..	..	1,72,05,252	10,11,25,571
Payment of compensation to Local Authority Undertakings.	—1,11,008	..	..	..	..	..	—1,11,008	—11,82,006
Total II—Thermo-Electric Schemes.	1,21,15,830	11,54,990	3,18,618	35,04,806	..	..	1,70,94,244	9,99,43,565
GRAND TOTAL	5,16,00,571	53,26,266	10,52,341	4,85,860	..	50,714	5,84,14,333	(e) 42,87,31,627
Deduct—Outlay financed from Ordinary Revenues.							..	..
Deduct—Outlay financed from the Funds of Composite State of Madras.							..	35,42,01,145
Net Outlay outside the Revenue Account.							5,84,14,333	(e) 7,55,30,382
Carried over							16,25,22,214	27,11,21,523

* These Schemes have been transferred to the Bombay Electricity Board with effect from 6th November 1954.

(a) These are voted.

(b) Includes Capital expenditure of Rs. 12,47,575 directly met out of Revenue and accounted for under the Major head "53—Capital Outlay on Electricity Schemes".

(c) Includes expenditure of Rs. 1,844 and Rs. 9,915 pertaining to Bhatgar Electric Schemes and Vijapur Power House respectively erroneously shown under this Scheme during the year 1949-50.

(d) Excludes a sum of Rs. 8,96,000 pertaining to the Scheme 'Extensions to Kuppam' since transferred to Andhra Government.

(e) Excludes Rs. 14,47,754 pertaining to the Schemes transferred to Andhra State.

(g) See footnote (c) above.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—contd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges In England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							16,25,22,214	27,11,21,523
Government of Orissa								
<i>I—Hydro-Electric Schemes—</i>								
Machkund (Duduma) Hydro-Electric Scheme.	55,26,868	4,46,181	2,41,915	—3,085	..	22,605	61,89,274	2,61,03,666
Duduma Transmission Scheme .	5,75,996	2,29,038	1,66,398	14,73,917	..	..	24,45,349	49,70,941
Hirakud Power Utilisation Scheme.	18,84,357	1,91,298	1,38,979	—1,57,493	..	11,732	20,42,409	35,08,341
Total I—Hydro-Electric Schemes	79,87,221	8,66,517	5,47,292	13,13,339	..	37,337	1,06,77,032	3,46,82,948
<i>II—Thermo-Electric Schemes—</i>								
Cuttack Thermo-Electric Scheme	3,58,232	25,331	18,403	—1,01,522	..	30,000	2,70,444	82,62,808
Town Electrification Scheme (Group I).	—197	—22	—16	..	..	..	—235	3,47,418
Town Electrification Scheme (Group II).	1,68,082	18,779	13,644	..	..	..	2,00,505	6,63,372
Baripada Electrification Scheme	91,573	10,232	7,433	..	..	..	1,09,238	5,73,600
Small Towns and Rural Electrification Schemes (Group III).	5,72,239	63,937	46,450	..	..	..	6,82,626	9,42,252
Expansion of Power Facilities in Rural Areas.	2,83,319	31,656	22,998	..	..	..	3,37,973	3,37,973
Total II—Thermo-Electric Schemes.	14,73,248	1,49,913	1,08,912	—1,01,522	..	30,000	16,00,551	1,11,27,424
GRAND TOTAL	94,60,469	10,16,430	6,56,204	12,11,817	..	67,337	1,22,77,583	4,57,10,372
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							(a) 2,57,266	38,98,308
<i>Add—</i> Repayment of Capital Expenditure financed from Ordinary Revenues.							..	17,98,92
Net Outlay outside the Revenue Account.							(a) 1,20,20,317	4,36,10,256
Government of Punjab								
<i>I—Hydro-Electric Schemes—</i>								
<i>Uhl River Scheme—</i>								
Production	26,569	1,411	626	..	..	400	28,206	3,03,10,879
Transmission	34,43,767	1,91,982	12,557	—89,14,949	..	..	—52,66,643	1,64,06,978
Bulk Supply	4,55,120	24,161	1,463	..	..	..	4,80,744	13,18,006
Distribution	56,00,077	3,21,325	6,637	..	..	52,945	58,75,194	3,14,45,496
Total I—Hydro-Electric Scheme	95,25,533	5,38,879	21,283	—89,14,949	..	53,245	11,17,501	7,94,81,358
Carried Over	95,25,533	5,38,879	21,283	—89,14,949	..	53,245	11,17,501	7,94,81,358
							17,45,42,531	31,47,31,779

(a) These are Voted.

I and II.—Electricity Schemes.

No. 76 A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							17,45,42,531	31,47,31,779
Government of Punjab— <i>concl.</i>								
Brought forward	95,25,533	5,38,879	21,283	—89,14,949	..	53,245	11,17,511	7,94,81,358
II—Thermo-Electric Schemes—								
Gurgaon Electric Supply Scheme	1,27,424	16,714	174	..	..	..	1,44,312	—7,57,133
Ferozepur Electric Supply Scheme	..	..	..	..	..	..	..	3,04,825
Panipat Jagadhri Servicing Plant	—8,70,297	—77,256	413	—1,82,859	..	1,670	—11,31,669	45,42,832
Palwal Electric Supply Scheme	40,879	5,362	2,258	..	..	..	48,499	2,02,773
Abohar Electric Supply Scheme	41,769	5,480	195	—9,819	..	1,966	35,659	7,19,976
Moga Electric Supply Scheme	36,266	4,757	169	—48,540	..	3,180	—10,528	6,82,477
Karnal Electric Supply Scheme	75,003	9,840	100	—13,61,097	..	6,910	—12,83,064	—12,92,899
Fazilka Electric Supply Scheme	21,128	2,766	98	—37,730	..	423	—14,161	5,22,754
Bahadurgarh Electric Supply Scheme.	60,302	7,751	—496	—9,07,895	..	899	—8,41,237	—6,82,953
Sonepat Electric Supply Scheme	41,092	5,390	110	..	..	..	46,592	1,19,162
Jagadhri Electric Supply Scheme	—1,71,411	—15,146	..	..	..	..	—1,86,557	1,76,844
Rupar Electric Supply Scheme	39,234	3,467	115	..	..	31	42,785	4,30,558
Kalka Electric Supply Scheme	22,134	1,955	64	..	..	..	24,153	2,76,520
Electrification of Refugee Colony, Gurgaon.	7,982	1,054	11	..	..	..	9,047	1,00,577
Electrification of Refugee Colony, Karnal.	13,775	1,806	18	..	..	..	15,599	1,29,339
Electrification of Refugee Colony, Panipat.	8,443	1,108	242	..	..	..	9,793	1,76,420
Electrification of Refugee Colony, Sonepat.	11,760	1,542	83	..	..	..	13,385	72,347
Electrification of Jagadhri Industrial Township.	1,61,671	14,432	9	..	..	..	1,76,112	1,68,117
Electrification of Bahadurgarh Industrial Township.	4,523	593	14	..	..	..	5,130	18,407
Electrification of Industrial Township Sonepat.	27,852	3,656	75	..	..	..	31,583	1,23,392
Irrigation Branch Tube wells in Panipat.	..	..	..	..	..	..	..	4,35,601
Electrification of Industrial Township Panipat.	224	20	..	..	..	..	244	1,55,836
Irrigation Branch Tube Wells in Jagadhri Area.	—12,883	—1,600	—17	..	..	..	—14,590	23,84,705
Panipat City Licensed Area	69,116	9,065	186	..	..	..	78,367	78,367
Karnal Outside Licensed Area	8,84,227	88,317	317	..	..	..	9,72,861	15,38,553
Jagadhri Outside Licensed Area (including bulk Supply Licenses)	56,221	6,813	116	..	..	..	63,150	94,812
Electrification of Refugee Colony, Palwal.	3,981	522	6	..	..	..	4,509	21,642
Panipat Outside Licensed Area (including bulk Supply Licenses)	2,97,174	30,268	252	..	..	..	3,27,694	4,30,570
Total II—Thermo-Electric Schemes.	9,97,589	1,28,586	4,512	—25,47,940	..	15,079	—14,32,332	1,11,74,223
GRAND TOTAL	1,05,23,122	6,67,465	25,795	—1,14,62,889	..	68,324	—3,14,831	9,06,55,580
Deduct—Outlay financed from Ordinary Revenues.							..	51,482
Net Outlay outside the Revenue Account.							(a)—3,14,831	(b) 9,06,04,098
Carried over							17,42,27,700	40,53,35,877

(a) This is voted.

(b) Excludes expenditure for the period from 1st April 1947 to 14th August, 1947 the details of which are still awaited from the Accountants-General, West Pakistan

No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges In England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							17,42,27,700	40,53,35,877
Government of Uttar Pradesh								
<i>I—Hydro-Electric Schemes—</i>								
Hydro-Electric Grid Scheme	1,25,44,810	11,87,924	99,630	—32,74,582	..	25,098	1,05,32,684	11,50,53,890
Rampur Hydel	22,379	6,035	88	—23,318	..	..	5,184	9,27,963
Sarda Hydel	1,19,74,304	12,05,511	1,24,903	—6,21,087	..	4,86,922	1,21,96,709	13,24,33,168
Yamuna Hydel	14,526	1,529	150	—1,85,041	..	14,387	—1,83,223	34,13,795
Bihand Project	58,98,281	6,31,461	60,336	57,629	..	25,654	66,22,053	66,22,053
Dukhwan Hydel	..	..	..	..	..	..	..	15,516
Small Power Projects in Kumaun	..	..	..	..	..	..	..	1,30,944
Total I—Hydro-Electric Schemes	3,04,54,300	30,32,460	2,85,107	—40,46,399	..	5,52,061	2,91,73,407	25,85,97,324
<i>II—Thermo-Electric Schemes—</i>								
Eastern Area Project	1,05,46,949	9,93,619	64,652	88,44,198	..	17,745	2,04,31,673	2,73,93,573
Mainpuri Power Project	43,23,366	4,59,271	30,542	3,42,232	..	..	51,55,411	51,55,411
Azamgarh Power Station	17,03,730	1,81,206	—13,777	41,681	..	40	19,12,800	22,19,057
Bahawal Extension	16,63,987	1,76,542	11,766	..	..	..	18,52,295	20,64,495
Gorakhpur Pilot Power House	33,316	—741	—68	4,28,880	..	..	4,61,387	35,69,082
Sitapur Power House	..	..	..	..	..	..	..	3,00,000
Kanpur Electricity Supply Administration.	17,73,014	1,08,060	1,25,218	—11,08,506	..	3,74,701	5,23,085	5,15,12,634
Total II—Thermo-Electric Schemes.	2,00,44,362	19,17,957	2,18,333	85,48,485	..	3,92,486	3,03,36,651	9,22,14,252
Total Outlay on Electricity Schemes.	5,04,98,662	49,50,417	5,03,440	45,02,086	..	9,44,547	5,95,10,058	35,08,11,576
Deduct—Amount met from Special Development Fund.							88,44,000	1,98,44,000
Net Outlay on Electricity Schemes.							506,66,058	33,09,67,576
Deduct—Outlay financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(a)5,06,66,058	(b)33,09,67,576
Government of West Bengal								
<i>I—Hydro-Electric Schemes—</i>								
Acquisition of Kurseong and Siliguri Electric Supply Undertakings.	3,13,288	14,200	52,849	..	..	..	3,80,337	5,97,119
Total I—Hydro-Electric Schemes	3,13,288	14,200	52,849	..	..	..	3,80,337	5,97,119
<i>II—Thermo-Electric Schemes—</i>								
North Calcutta Rural Electrification Scheme.	21,140	..	..	..	..	..	21,140	1,09,86,708
Diesel Electric Pool	..	..	..	..	..	..	..	4,90,506
Cooch Behar and Dinhat Electric Extension Scheme.	86,041	..	1,48,937	..	..	..	2,34,978	4,42,891
Scheme for Expansion of Power to Rural and Urban Areas.	4,95,930	..	2,81,532	..	..	..	7,77,462	7,77,462
Cooch Behar Electric Supply Scheme.	30,982	..	265	..	..	..	31,247	2,69,513
Barrackpore Electric Supply Scheme.	1,04,500	..	1,484	..	..	6,129	99,655	9,14,744
	7,38,593	..	4,32,218	..	..	6,129	11,64,682	1,38,81,823
Carried over	3,13,288	14,200	52,849	..	..	..	3,80,337	5,97,119
							22,48,93,754	73,63,03,453

(a) These are Voted.

(b) Includes Rs. 22,87,05,711 on account of transfer of Capital Outlay on Hydro-Electric Schemes from '68—Construction of Irrigation Works' to '81-A—Capital Outlay on Electricity Scheme'.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							22,48,93,758	73,63,03,453
	3,13,288	14,200	52,849	..	..	..	3,80,337	5,97,119
Government of West Bengal <i>—concl'd.</i>	7,38,593	..	4,32,218	..	..	6,129	11,64,682	1,38,81,823
II—Thermo-Electric Schemes— <i>concl'd.</i>								
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur, Baripur.	20,237	..	2,515	..	..	11,000	11,752	1,48,534
Bulk Power Supply Scheme to Gauripur Electric Supply Co. Ltd.	1,75,237	10,000	69,494	..	..	..	2,54,731	5,55,532
Power Supply Scheme to Rani Ganj Coal fields.	68,009	..	1,95,395	..	..	73,500	1,89,904	1,25,996
Bulk Power Supply to Bongaon Electric Supply Co. Ltd.	15,046	..	302	..	..	..	15,348	1,49,127
Bulk Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	4,14,854	..	23,554	..	..	28	4,38,380	4,81,590
Acquisition of Santiniketan Electric Supply.	33,659	..	508	..	..	..	34,167	34,167
Total II—Thermo-Electric Schemes.	14,65,635	10,000	7,23,986	..	..	90,657	21,08,964	1,53,76,769
Grand Total	17,78,923	24,200	7,76,835	..	..	90,657	24,89,301	1,59,73,888
<i>Deduct—</i> Outlay financed from Ordinary Revenues.							(a) 14,55,721	32,76,322
<i>Net</i> Outlay outside the Revenue Account.							(a) 10,33,580	1,26,97,566
GOVERNMENT OF HYDERABAD								
I—Hydro-Electric Schemes—								
Nizam-Sagar Hydro-Electric Scheme.	9,50,682	1,98,794	32,158	2,61,829	..	2,53,402	11,90,061	2,05,09,511
Investigation of Hydro-Electric Scheme.	13,943	4,52,336	..	—1,785	..	270	4,64,284	22,05,206
Tungbhadra Hydro-Electric Scheme.	7,53,874	73,742	1,76,927	5,101	..	5,909	10,03,735	32,94,157
Electrification of Community Project Area in Raichur District.	26,260	..	..	..	..	..	26,260	5,31,503
Total I—Hydro-Electric Schemes	17,44,759	7,24,872	2,09,085	2,65,145	..	2,59,521	26,84,340	2,65,40,377
II—Thermo-Electric Schemes								
Power Electricity Schemes	19,35,914	31,335	..	..	..	..	19,67,249	2,36,71,363
Total II—Thermo-Electric Schemes.	19,35,914	31,335	..	..	..	..	19,67,249	2,36,71,363
GRAND TOTAL	36,80,673	7,56,207	2,09,085	2,65,145	..	2,59,521	46,51,589	5,02,11,740
<i>Deduct—</i> Outlay financed from Ordinary Revenues.								..
<i>Net</i> Outlay outside the Revenue Account.							(a) 46,51,589	5,02,11,740
Carried over							23,05,78,927	79,92,12,759

(a) These are Voted.

No 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1954-55—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							23,05,78,927	79,92,12,759
Government of Madhya Bharat								
<i>I—Hydro-Electric Schemes—</i>								
Chambal Hydrel Scheme	49,75,871	5,66,094	69,463	—84,680	..	715	55,26,033	2,02,87,819
Total I—Hydro-Electric Schemes	49,75,871	5,66,094	69,463	—84,680	..	715	55,26,033	2,02,87,819
<i>II—Thermo-Electric Schemes—</i>								
Central Power House Scheme, Indore	69,69,049	53,061	..	—45,36,279	..	37,057	24,48,774	88,10,638
Electrification of Mahidpur Town	4,508	..	..	..	..	..	4,508	7,159
Electrification of Bind Town	73,060	..	..	..	..	..	73,060	5,20,475
Electrification of Shujalpur Town	19,567	1,000	..	..	..	..	20,567	2,35,997
Electrification of Khargone Town	..	..	..	..	..	..	..	1,25,566
Electrification of Sanawad Town	1,78,826	9,443	..	..	..	..	1,88,269	3,22,475
Ujjain Electricity Supply	6,08,695	36,506	..	..	..	..	6,45,201	18,53,897
Gwalior Electricity Supply	8,34,889	56,875	..	..	..	..	8,91,764	43,98,924
Shivpuri Electricity Supply	17,659	1,425	..	..	..	..	19,084	2,44,520
Indore Electricity Supply	3,463	..	..	..	..	..	3,463	20,75,871
Morena Electricity Supply	3,720	..	..	..	..	..	3,720	3,13,628
Jaora Power House	21,124	2,642	..	..	..	..	23,766	4,16,896
Rajgarh Electricity Supply Scheme.	..	..	..	..	..	..	..	2,500
Dhar Electricity Supply Scheme	..	..	..	..	..	..	..	14,519
Electrification of Narsingarh	21,356	..	..	..	..	..	21,356	40,098
Electrification of M.G.M. College Indore.	73,115	..	..	..	..	..	73,115	73,115
Purchase of Stores and Stock for the different Power Houses in Madhya Bharat.	..	..	..	..	..	..	..	47,923
Suspense for other Electricity Schemes.	..	..	..	..	..	..	..	5,075
Total II—Thermo-Electric Schemes.	88,29,031	1,60,952	..	—45,36,279	..	37,057	44,16,647	1,95,09,075
<i>Deduct—Contribution from Development Fund, Indore.</i>								2,45,315
<i>Deduct—Contribution from fund for Welfare and Development of Indore State.</i>								19,90,205
Grand Total	1,38,04,902	7,27,046	69,463	—46,20,959	..	37,772	99,42,680	3,75,61,374
<i>Deduct—Outlay financed from Ordinary Revenues.</i>								1,12,674
<i>Net Outlay outside the Revenue Account.</i>							(a) 99,42,680	3,74,48,700
Carried over							24,06,21,007	83,66,61,489

(a) This is voted.

I. and II.—Electricity Schemes.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—*con'd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							24,05,21,607	83,66,61,459
Government of Mysore								
<i>I—Hydro-Electric Schemes—</i> Development Schemes— Cauvery Power Scheme, Shimsha and Mahatama Gandhi Hydro-Electric Schemes.	1,80,68,870	..	2,68,719	—50,36,037	..	—5,32,822	1,38,34,374	26,03,44,697
Bellary Electric Scheme.	..	..	..	..	..	..	..	(a)
Total I—Hydro-Electric Schemes	1,80,68,870	..	2,68,719	—50,36,037	..	—5,32,822	1,38,34,374	26,03,44,697
<i>II—Thermo-Electric Schemes—</i> Sandur Scheme	..	..	..	..	..	..	..	(a)
Total II—Thermo-Electric Schemes	..	..	..	..	..	..	..	..
Grand Total	1,80,68,870	..	2,68,719	—50,36,037	..	—5,32,822	1,38,34,374	(d) 26,03,44,697
Deduct—Outlay financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(b) 1,38,34,374	26,03,44,697
Government of Patiala and East Punjab States Union.								
<i>I—Hydro-Electric Schemes—</i> Dochi Dam	..	..	..	..	..	..	..	4,12,015
<i>II—Thermo-Electric Scheme—</i> Patiala Thermal Electric Supply Scheme	..	..	..	..	..	..	..	10,77,540
Grand Total	..	..	..	..	..	..	..	14,89,555
Deduct—Outlay financed from Ordinary Revenues.							..	2,26,813
Net Outlay outside the Revenue Account							..	12,62,742
Government of Rajasthan								
<i>I—Hydro-Electric Schemes—</i> Bhupal Power Project } Kotah Power Project }	(g) 2,19,363	(g) 22,390	36,916	..	..	53	2,79,616	32,99,174
<i>II—Thermo-Electric Schemes—</i> Development Schemes	7,53,449	3,34,967	3,388	..	..	44,022	10,47,782	1,22,06,367
Grand Total	9,72,812	3,58,357	40,304	..	..	44,075	13,27,398	1,55,05,541
Deduct—Outlay financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(b) 13,27,391	(c) 1,55,05,541
Government of Saurashtra								
<i>II—Thermo-Electric Schemes—</i> Government Power Houses	1,69,058	..	5,490	..	..	15,095	1,59,453	} (e) 1,47,93,650
Electric grid	5,01,624	15,484	12,000	..	..	..	5,29,108	
Overhead Line for Rajkot Lift Irrigation Scheme.	..	..	..	..	..	..	..
Total	6,70,682	15,484	17,490	..	..	15,095	6,88,561	1,47,93,650
Deduct—Outlay financed from Ordinary Revenues							..	(f) 65,68,028
Net Outlay outside the Revenue Account.							(b) 6,88,561	82,25,622
Carried over							25,63,71,940	1,12,20,00,061

(a) These Schemes were taken over by the Mysore state at the time of merger of Bellary District with that State from 1st October 1953 and their capital expenditure to the end of the year has not been determined.

(b) These are Voted

(c) These figures are still provisional.

(d) See foot note (e) on page 457. With the transfer of the control of Sakke, Kudligi and Torvagallu sub-stations of Tungabhadra Hydro-Thermal Scheme to the Electricity Board, the Capital Outlay of Rs. 38,814 to end of 30th September, 1953 is being taken over in the accounts of Electricity Board for 1953-59.

(e) Details under each scheme are not available.

(f) Promerger expenditure treated as having been met from Revenue.

(g) Differs from the corresponding figures in the State Finance Accounts due to correction of Rs. 6,930 since made.

No. 76 A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1954-55—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							25,63,71,940	1,12,20,00,061
Government of Travancore-Cochin								
<i>I—Hydro-Electric Schemes—</i>								
Pillivasal Hydro-Electric Scheme.	1,53,47,281	6,57,654	3,05,912	22,27,262	..	55,417	1,40,28,168	15,23,67,966
Poringalkuthu Scheme	16,51,723	1,33,871	..	7,85,719	..	1,75,897	23,95,416	2,83,78,457
Total	1,69,99,004	7,91,525	3,05,912	—14,41,543	..	2,31,314	1,64,23,584	18,07,46,423
Deduct—Outlay financed from Ordinary Revenues.							..	..
Net Outlay outside the Revenue Account.							(a)1,64,23,584	18,07,46,423
Total Outlay on Electricity Schemes—State Governments.							27,46,66,852	1,91,14,63,109
Deduct—Outlay financed from Ordinary Revenues.							18,71,328	8,81,14,987
Deduct—Amount financed from the funds of the Composite State of Madras.							..	(b)52,23,99,830
Add—Repayment of Capital Expenditure financed from Ordinary Revenues.							..	17,98,192
Net Outlay on Electricity Schemes outside the Revenue Account—State Governments.							27,27,95,524	1,30,27,46,484
Total Outlay on Electricity Schemes—Central and State Governments.							27,55,03,086	1,91,40,75,231
Deduct—Outlay financed from Ordinary Revenues.							18,71,328	8,82,15,327
Deduct—Outlay financed from the ordinary Revenues of the Composite State of Madras.							..	(c)91,56,660
Add—Repayment of Capital Expenditure financed from Ordinary Revenues.							..	17,98,192
Net Outlay on Electricity Schemes outside the Revenue Account—Central and State Governments.							27,36,31,758	1,81,85,01,436 (d)&(a)

(a) This is Voted.

(b) Out of the total expenditure of Rs. 52,24,38,644 (Rs. 51,32,81,984 outside the revenue account and Rs. 91,56,660 within the revenue account) incurred by the Composite State of Madras upto 30th September, 1953 and brought over in the books of Governments of Andhra and Madras (Residuary) an amount of Rs. 38,814 has been transferred from the Finance Accounts of the Government of Andhra for the year 1954-55 as relating to schemes transferred to Mysore State which has not been taken over in the books of the latter state. As it was not possible to allocate the Capital Outlay separately between the Governments of 'Andhra' and 'Madras' the total outlay to end of 30th September, 1953 in respect of each scheme has been taken into account for working out the gross progressive figures to end of 31st March, 1955 and the aggregate thereof has been exhibited as single item against the deduct head.

(c) See footnote (b) above. Out of the total expenditure of Rs. 52,23,99,830 shown against the head "Deduct—Amount financed from the funds of the Composite State of Madras" only expenditure of Rs. 91,56,660 was met from ordinary revenues and therefore, the same alone has been shown here in order to work out the total progressive capital expenditure within the revenue account of all Governments in India.

(d) Includes Rs. 51,32,81,984 representing the Capital expenditure outside the revenue account incurred by the Composite State of Madras but excludes Rs. 38,814 transferred *proforma* from the books of Government of Andhra in 1954-55 but not taken over in the books of the Mysore Government. See footnotes (b) and (c) above.

(e) Previous recorded outlay of 1953-54 increased by Rs. 22,84,02,060 due to *proforma* correction made in respect of the Governments of Bhopal Rs. 11,82,918, Andhra Re. — 1/-, Uttar Pradesh Rs. 22,87,05,711, Madras Rs. — 14,47,754 and Andhra Rs. — 38,814.

I. and II.—Electricity Schemes.

Sections J. and JJ.—Miscellaneous

Receipts { Revenue Rs. 36,60,97,785
Capital Rs. 3,807

Expenditure { Within the Revenue Account Rs. 92,85,12,422
7,19,628 (a)
Outside the Revenue Account Rs. —6,08,84,592
5,124 (a)

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Famine—					
A—Famine Relief	78	Expenditure	469-470	..	6,62,03,491
B—Transfers from/to Famine Relief Fund.	5 & 6	Receipts and Expenditure	48-51/62-65	16,57,730	(a) 1,128 2,25,24,857
Territorial and Political Pensions	78-A	Expenditure	471	..	58,95,906
Privy Purses and Allowances of Indian Rulers	78-B	Expenditure	472	..	6,68,83,126
Superannuation Allowances and Pensions	79	Receipts	474-475	1,05,39,604	..
Superannuation Allowances and Pensions	79-A	Expenditure	476-481	..	19,37,04,938
Stationery and Printing	80	Receipts	485-486	2,23,94,585	(a) 21,500
Stationery and Printing	80-A	Expenditure	487-488	..	8,71,19,704
Contribution from Railways	80-B	Receipts	489	6,67,49,525	..
Miscellaneous	81	Receipts	490-491	25,90,50,593	..
Miscellaneous	81-A	Expenditure	492-495	..	48,06,72,823
Road and Water Transport Schemes	81-B	Receipts	496	57,05,748	(a) 6,97,000
		Total . . . . .	..	36,60,97,785	92,30,04,845 (a) 7,19,628
		CAPITAL RECEIPTS	..	..	..
Sale Proceeds of American and Lease-Lend Surpluses	81-D	Receipts	497	3,807	..
		Total—Capital Receipts . . . . .	..	3,807	..
		CAPITAL OUTLAY WITHIN THE REVENUE ACCOUNT	..	..	..
Payments of commuted Value of Pensions	79-B	Expenditure	482-483	..	40,21,680
Capital Outlay on Road and Water Transport Schemes financed from Ordinary Revenues.	81-C	Expenditure	497	..	11,14,897
Capital Outlay on Rail Road Coordination Scheme financed from Ordinary Revenues.	82-A	Expenditure	500	..	3,71,000
		TOTAL—EXPENDITURE WITHIN THE REVENUE ACCOUNT.	..	..	92,85,12,422 (a) 7,19,628
		CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..
Payments of Commuted Value of Pensions Sterling Pensions	79-B 79-C	Expenditure	482-483 484	..	-7,10,416 -7,05,17,454
Road and Water Transport Schemes	81-C	Expenditure	497	..	2,22,18,035
Other State Works outside the Revenue Account.	82	Expenditure	498-499	..	4,01,92,985 (a) 5,124
Rail Road Co-ordination Scheme	82-A	Expenditure	500	..	-2,60,000
Bombay Lands Scheme	83	Expenditure	500	..	..
Payments to Retrenched Personnel	84	Expenditure	501	..	10,71,186
State Schemes of Government Trading	84-A	Expenditure	502-505	..	-18,18,11,760
Appropriations to the Contingency Fund	84-B	Expenditure	506	..	1,15,00,000
Transfer of the Sale Proceeds of American Loan wheat.	84-C	Expenditure	507	..	..
Compensation to Displaced persons	84-D	Expenditure	507	..	11,74,32,832
		TOTAL—EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.	..	..	-6,08,84,592 (a) 5,124

(a) Met out of Contingency Fund.

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 623-626.

This Section includes the capital major heads:—

• I.I.V.—Sale proceeds of American and Lease-Lend

Section JJ.—Miscellaneous

Surpluses”, “82—Other State Works outside the Revenue Account”, “82-A—Capital Outlay on Rail-Road Coordination Scheme”, “82-B—Capital Outlay on Road and Water Transport Schemes”, “83—Payments of Commuted Value of Pensions”, “83-A—Capital Outlay on Sterling Pensions”, “84—Capital Outlay on Bombay Lands Scheme”, “85—Payments to Retrenched Personnel”, “85-A—State Schemes of Government Trading”, “85-B—Appropriations to the Contingency Fund”, “85-C—Transfer of the Sale Proceeds of American Loan Wheat” and “85-D—Compensation to Displaced Persons”.

Under this general heading are grouped two expenditure heads of account:—

A.—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the Receipt head "Transfers from Famine Relief Fund", are exhibited in Account Nos. 78 and 102.

2. Under the Devolution Rules made under the Government of India Act, 1919, Provincial (now State) Governments were required to establish and maintain a Famine Relief Fund by annual assignment from their revenues. The provision of the annual assignment was optional when the accumulated total of the fund amounted to a prescribed sum. The balance at credit of the Fund was regarded as invested with the Government of India, which paid interest on it, and it was available for expenditure of famine relief proper and under certain conditions on other objects prescribed in the Devolution Rules. The constitution embodied in the Government of India Act, 1935, contained no provision for a separate Famine Relief Fund and it had been left to Provincial Governments and their Legislatures to take the measures formerly prescribed for them.

Provision for the establishment and maintenance of a new fund on somewhat similar lines and the investment of the balances thereof in securities of the Central Government had been made by an Act of the Legislature in the late provinces of Madras, Bombay, Bengal, United Provinces, Bihar, Central Provinces and Berar and Orissa and the same still continues. In the joint Punjab the Famine Relief Fund continued to exist upto 14th August, 1947. According to the decision of the Punjab Partition Committee the balance in the fund, which was merged in the general cash balance, was not carried forward after 14th August, 1947 and it was left to each Government to restart this fund after partition according to its own policy and requirements. The Government of Punjab have revived the Fund from the year 1952-53. In Assam the Famine Relief Fund has been established under the Assam Famine Relief and Insurance Act, 1948. In Andhra the Fund was set up under the Madras Famine Relief Fund Act, 1936, as adapted in relation to Andhra State. As regards Part 'B' States there are Famine Relief Funds in Hyderabad, Madhya Bharat, Mysore, Rajasthan, Saurashtra and Travancore-Cochin. There are no Famine Relief Funds in Coorg and P.E.P.S.U.

The transactions of the Famine Relief Funds are exhibited in Account No. 102, which shows the balances at credit of the Funds at the end of the year 1954-55.

No. 78—ACCOUNT OF EXPENDITURE ON FAMINE RELIEF for the year ended 31st March 1955

	Central Government	STATE GOVERNMENTS.							Carried over
		Government of Ajmer	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment . . . . .	..	1,510	19,160	24,833	4,16,499	51,622	25,045	19,277	5,57,946
Relief Works—									
Communications . . . . .	..	..	69,439	..	..	—3,977	8,69,677	2,16,048	11,51,187
Irrigation Works . . . . .	..	..	1,898	..	..	14,786	..	..	16,684
Other Works	4,914	2,464	8,408	17,95,024	..	2,29,394	..	54,545	20,94,749
Relief to people employed otherwise than on Relief works.									
Gratuitous Relief . . . . .	..	..	88,542	10,28,535	4,02,24,178	1,62,433	..	82,853	4,15,86,541
Miscellaneous—									
Measures for protection of cattle . . . . .	..	..	296	..	..	..	..	..	296
Other expenditure . . . . .	..	..	3,82,609	..	..	8,20,626 } (a) 1,128 }	52,807	2,75,463	15,31,505 } (a) 1,128 }
Rehabilitation Programme Works . . . . .	..	..	..	..	..	..	..	..	..
Deduct—Amount transferred from Famine Relief Fund.									
Repayments to Contingency Fund . . . . .	..	..	..	..	..	34,964	..	..	34,964
Total Expenditure on Famine Relief	4,914	3,974	5,70,352	28,48,392	4,06,40,677	13,09,848 } (a) 1,128 }	9,47,529	6,48,186	4,69,73,872 } (a) 1,128 }
Charged . . . . .	..	..	..	..	..	21,856 } (a) 1,128 }	..	..	21,856 } (a) 1,128 }
Voted	4,914	3,974	5,70,352	28,48,392	4,06,40,677	12,87,992	9,47,529	6,48,186	4,69,52,016

(a) Met out of Contingency Fund.

	Brought forward	STATE GOVERNMENTS										Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment	5,57,946	..	533	54,830	7,47,235	..	2,342	11,329	64,591	3,399	..	14,42,205
Relief Works—												
Communications	11,51,187	..	..	..	..	9,722	..	27,457	60,853	..	..	12,49,219
Irrigation Works	16,684	..	..	..	..	880	..	1,35,520	..	..	..	1,53,084
Other Works	20,94,749	..	..	20,09,974	..	..	2,972	2,680	12,42,951	—1,434	..	53,51,892
Relief to people employed otherwise than on Relief Work . . . . .	..	..	5,040	..	..	72,515	..	..	..	..	..	77,555
Gratuitous Relief	4,15,86,541	4,86,981	..	5,68,878	47,10,850	..	29,844	..	61,980	17,992	1,877	4,74,64,943
Miscellaneous—												
Measures for protection of cattle	296	..	..	..	..	..	..	..	69,512	3,129	..	72,937
Other expenditure	15,31,505	..	1,61,228	5,76,558	82,27,325	2,67,985	..	59,157	72,545	31,436	..	1,09,27,739
Rehabilitation Programme	(a) 1,128	..	..	..	13,26,340	..	..	..	..	..	..	(a) 1,128
Works . . . . .	..	..	..	..	58,963	..	..	..	..	..	..	58,963
Deduct—Amount transferred from Famine Relief Fund. . . . . .	..	..	..	..	..	3,51,102	32,816	..	15,72,432	..	..	19,56,350
Repayment to Contingency Fund	34,964	..	..	..	..	..	..	..	..	..	..	34,964
Total—EXPENDITURE ON FAMINE RELIEF	4,69,73,872 (a) 1,128	4,86,981	1,66,801	32,10,240	1,50,70,713	..	2,342	2,36,143	..	54,522	1,877	6,62,03,491 (a) 1,128
Charged	21,856 (a) 1,128	..	..	..	..	..	..	..	..	..	..	21,856 (a) 1,128
Voted	4,69,52,016	4,86,981	1,66,801	32,10,240	1,50,70,713	..	2,342	2,36,143	..	54,522	1,877	6,61,81,635

(a) Met out of Contingency Fund.

54-A—Territorial and Political Pensions

This major head was opened from the year 1947-48 (Post-partition). The minor head "Territorial and Political Pensions" under this head includes (i) Pensions or allowances paid to the members of the family or servants of any former ruler of any territory in India under Section 145 of the Government of India Act, 1935, as it stood on 14th August 1947 and (ii) Pensions for other political considerations. The former were previously classified under the major head "33—Payments to Crown Representative" (now defunct) and the latter under the minor head "Pensions for distinguished and meritorious services or for political considerations" subordinate to the major head "55—Superannuation Allowances and Pensions".

2. The minor head "Charitable Allowances" now opened under this head was formerly provided under the major head "55—Superannuation Allowances and Pensions".

No. 78-A—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS paid during the year ended 31st March 1955

	STATE GOVERNMENTS											Total
	Central Government	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Orissa	Government of Uttar Pradesh	Government of Hyderabad	Government of Mysore	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions	19,90,800	32,805	41,314	16	10,921	1,51,724	..	20,10,563	2,63,650	..	4,05,834	49,07,627
Charitable Allowances	37,229	..	..	..	33,092	3,004	3,32,230	..	..	1,47,329	..	5,52,884
Equated payments of commuted value of Mansabs transferred from Capital . . . . .	..	..	..	..	..	..	..	3,67,000	..	..	..	3,67,000
Charges in England—												
Political Pensions	64,917	..	..	..	900	..	..	2,578	..	..	..	68,395
Total—Expenditure on Territorial and Political Pensions	20,92,946	32,805	41,314	16	44,913	1,54,728	3,32,230	23,80,141	2,63,650	1,47,329	4,05,834	58,95,906
Charged . . . . .	..	..	..	..	..	..	..	2,29,500	..	..	..	2,29,500
Voted	20,92,946	32,805	41,314	16	44,913	1,54,728	3,32,230	21,50,641	2,63,650	1,47,329	4,05,834	56,66,406

54-B—Privy Purses and Allowances of Indian Rulers

This major head, opened in the accounts from the year 1952-53, records payments of Privy Purses and Allowances to ex-Rulers of Integrated States and Allowances to their relatives and servants. These payments, were formerly classified under the minor head "Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants" subordinate to the major head "54-A—Territorial and Political Pensions".

No. 78-B—ACCOUNT of PAYMENTS of PRIVY PURSES and ALLOWANCES OF INDIAN RULERS for the year ended 31st March, 1955.

	Central Government	STATE GOVERNMENTS								Carried over
		Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Government of Orissa	Government of Punjab	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Privy Purses and Allowances of the Ex-Rulers of Integrated States and Allowances of their relatives and servants—										
(i) Integrated States (i.e., those merged in Part A or Part B States of the First Schedule to the Constitution)	4,90,81,630	..	..	7,443	21,62,635	5,93,787	1,86,513	14,72,599	2,985	5,35,07,592
(ii) Centrally Administered States (Part C States of the First Schedule of the Constitution)	58,28,467	2,38,870	3,30,454	..	..	..	..	..	..	63,97,791
(iii) Deduct—Recoveries from States on account of Privy Purses, etc.	39,20,210	..	..	..	..	..	..	..	..	39,20,210
Charges in England—										
Allowances of Members of family of Rulers	..	..	..	..	..	..	..	..	..	..
Total	5,09,89,887	2,38,870	3,30,454	7,443	21,62,635	5,93,787	1,86,513	14,72,599	2,985	5,59,85,173
Charged	5,07,65,525	..	..	..	..	..	..	10,99,999	..	5,18,65,524
Voted	2,24,362	2,38,870	3,30,454	7,443	21,62,635	5,93,787	1,86,513	3,72,600	2,985	41,19,649

No. 78-B—ACCOUNT of PAYMENTS of PRIVY PURSES and ALLOWANCES of INDIAN RULERS for the year ended 31st March, 1955—concl'd.

	Brought forward	STATE GOVERNMENTS							Total
		Government of Uttar Pradesh	Government of West Bengal	Government of Madhya Bharat	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Privy Purses and Allowances of the Ex-Rulers of Integrated States and Allowances of their relatives and servants—									
(i) Integrated States (i.e., those merged in Part A or Part B States of the First Schedule of the Constitution)	5,35,07,592	3,89,255	1,58,853	23,05,994	30,66,328	26,45,367	4,52,982	18,61,600	6,43,87,971
(ii) Centrally Administered States (Part C States of the First Schedule of the Constitution)	63,97,791	..	..	..	..	..	..	..	63,97,791
(iii) Deduct—Recoveries from States on account of Privy Purses etc.	39,20,210	..	..	..	..	..	..	..	39,20,210
Charges in England—									
Allowances of members of family of Rulers	..	..	17,574	..	..	..	..	..	17,574
Total	5,59,85,173	3,89,255	1,76,427	23,05,994	30,66,328	26,45,367	4,52,982	18,61,600	6,68,83,126
Charged	5,18,65,524	..	..	12,00,210	20,33,333	8,00,000	..	..	5,58,99,067
Voted	41,19,649	3,89,255	1,76,427	11,05,784	10,32,995	18,45,367	4,52,982	18,61,600	1,09,84,059

XLIV and 55.—Superannuation Allowances and Pensions**GENERAL**

Pensions and gratuities paid from the revenues of Government fall into two main classes according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which are closed for new subscribers but to which old members continue to subscribe. These abolished Funds include the Military Orphan and the Medical Retiring Funds, which have been replaced by the Indian Military Service Family Pension Fund, the accounts of which appear in the books of Defence Services; the Bengal, Bombay and Madras Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund; and the Superior Services (India) Family Pension Fund (Untransferred).

3. Before 1st April 1936, the receipts and charges under the Indian Civil Service Family Pension Regulations formed part of the revenue and expenditure of the Central Government. Since 1st April, 1936 these transactions have been funded and now only the Government's share of the pensionary charges is adjusted under the head "Indian Civil Service Family Pensions".

REVENUE

4. Apart from the transactions of the abolished Funds mentioned above the subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules, and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them, constitute the main items of revenue under this head.

EXPENDITURE

5. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all Departments except Railways and Posts and Telegraphs is recorded under this head besides the contributions to Provident Funds of the Government servants belonging to non-commercial departments and Service Funds and family pensions paid from Funds merged in Government balances, including the abolished Funds mentioned above. The contributions to the Provident Funds of Government servants belonging to the commercial departments are directly debited to the working expenses of those departments. This head is also debited with the annual equated payments to capital on account of commutations of pensions: see paragraph 6 below. Pensions to retired military officers are charged to the Defence Estimates. In the case of the Irrigation, Salt and other commercial departments except Railways and Posts and Telegraphs, the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are recorded under this head. In Railways and Posts and Telegraphs the actual payments are debited to those departments.

Pensions for distinguished and meritorious services and pensions paid on account of maintenance of shrines and other items of a similar nature, are also recorded under this head.

The annual instalments whereby gratuity payments to retrenched personnel of the non-commercial civil departments are made good by revenue are also debited to this head *vide* Note on page 501.

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 Railways and Posts and Telegraphs Departments, are brought to account, in the first instance, under the head "83—Payments of Commuted Value of Pensions", which is a capital head outside the Revenue Account, in the books of the Central or the State Government, as the case may be and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to meet from current revenues is transferred to the capital major head "55-A—Commutation of Pensions financed from Ordinary Revenues". The net amount debited to the capital major head "83—Payments of Commuted Value of Pensions", after deduction from it of the recoveries, if any, from other Governments, is repaid from revenue either in lump sum or by a system of equated payments, spread over 15 years which includes interest on the capital invested. Such equated payments are debited to the head "55—Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the accounts, by credit to (a) the capital head "83—Payments of Commuted Value of Pensions" for the capital portion of the payments, and to (b) "22—Interest on Debt and Other Obligations" for the interest portion. This procedure is applied *mutatis mutandis* to payments of commuted value of military pensions granted under the Military rules. In Railways and Posts and Telegraphs, the actual payments of commuted pensions are, from 1938-39 debited to the revenue account of those departments.

No. 79—ACCOUNT of RECEIPTS-IN-AID of SUPERANNUATION ALLOWANCES and PENSIONS for the year ended 31st March 1955.

	Central Government	STATE GOVERNMENTS										Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules	14,907	..	..	..	..	..	..	..	..	..	..	14,907
Subscriptions under the Superior Services (India) Family Pension (Untransferred) Rules	2,822	..	..	..	..	..	..	..	..	..	..	2,822
Contributions for Pensions and Gratuities	10,02,976	1,660	..	318	1,098	744	2,11,109	38,776	4,10,980	7,18,733	1,50,403	25,36,797
Miscellaneous	4,80,765	..	76	..	5	..	19,728	468	2,62,340	38,185	6,446	8,08,013
Receipts in England—												
Widows' Funds of the Home Establishment of the East India Company	26,251	..	..	..	..	..	..	..	..	..	..	26,251
Subscriptions in aid of the India Office Provident Fund	247	..	..	..	..	..	..	..	..	..	..	247
Indian Civil Service (Non-European Members) Family Pensions	315	..	..	..	..	..	..	..	..	..	..	315
Wage deductions on account of contributions to pensions	1,89,465	..	..	..	..	..	..	..	..	..	..	1,89,465
Miscellaneous . . . . .	..	..	..	..	..	..	..	..	717	6,840	112	7,669
<i>Deduct—Refunds</i>	4,973	..	..	..	..	..	1,512	140	..	..	3,174	9,799
TOTAL—RECEIPTS-IN-AID OF SUPERANNUATION ALLOWANCES AND PENSIONS	17,12,775	1,660	76	318	1,103	744	2,29,325	39,104	6,74,037	7,63,758	1,53,787	35,76,687

No. 79—ACCOUNT of RECEIPTS IN AID of SUPERANNUATION ALLOWANCES and PENSIONS for the year ended 31st March 1955—concl'd.

---	Brought forward	Government of Madras	STATE GOVERNMENTS											Total
			Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules	14,907	..	..	..	..	..	..	..	..	..	..	..	..	14,907
Subscriptions under the Superior Services (India) Family Pension (Untransferred) Rules	2,822	..	..	..	..	..	..	..	..	..	..	..	..	2,822
Contributions for Pensions and Gratuities	25,36,797	12,95,503	1,40,098	2,81,203	3,95,363	3,13,941	23,25,185	31,403	4,31,822	25,118	2,09,781	27,176	8,84,462	88,97,852
Miscellaneous	8,08,013	11,270	1,95,688	47,020	279	15,128	55,997	20,283	71,957	23,970	29,404	1,23,734	26,802	14,29,545
Receipts in England—														
Widows' Funds of the Home Establishment of the East India Company	26,251	..	..	..	..	..	..	..	..	..	..	..	..	26,251
Subscriptions in aid of the India Office Provident Fund.	247	..	..	..	..	..	..	..	..	..	..	..	..	247
Indian Civil Service (Non-European Members) Family Pensions	315	..	..	..	..	..	..	..	..	..	..	..	..	315
Wage deductions on account of contributions to pensions.	1,89,465	..	..	..	..	..	..	..	..	..	..	..	..	1,89,465
Miscellaneous	7,669	41	..	..	2,802	..	..	..	47	..	..	..	..	10,559
<i>Detuct—Refunds</i>	9,799	159	1,904	16,373	50	..	..	..	1,275	101	187	..	2,511	32,359
TOTAL RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS	35,76,687	13,06,655	3,33,882	3,11,850	3,98,394	3,29,089	23,81,182	51,686	5,02,551	48,987	2,38,998	1,50,910	9,08,753	1,05,39,604

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

1. and 11.—Miscellaneous

No. 79-A—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1955

	STATE GOVERNMENTS													
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	1,64,02,100	38,908	29,173	1,90,992	15,652	19,263	54,144 (a) 21,500	77,11,788	24,42,255	58,80,804	2,11,45,300	56,92,196	1,30,03,569	7,26,26,142 (a) 21,500
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	21,40,811	..	..	..	..	..	..	..	3,96,012	..	11,32,295	5,54,061	..	42,23,179
Compassionate Allowances	81,002	..	..	361	..	..	..	16,113	15,419	14,218	2,04,301	12,316	61,906	4,05,636
Gratuities	39,71,577	52,594	41,067	38,317	7,781	24,812	..	93,134	1,56,641	10,92,773	37,27,508	8,69,521	3,22,532	1,03,98,257
Family Pensions	88,550	198	890	2,102	..	..	..	..	..	..	1,16,439	15,717	..	2,23,588
Contributions for pensions and gratuities	15,179	..	..	..	..	..	..	..	..	..	..	1,464	..	16,643
Pensions for distinguished and meritorious services	1,04,878	..	..	..	..	..	..	..	2,003	14,831	7,001	..	..	1,28,713
Allowances and Gratuities to Political Sufferers, their families and Institutions . . . . .	..	..	..	..	..	..	..	..	..	10,72,740	..	..	..	10,72,740
Donations to Service Funds . . . . .	..	..	..	..	..	..	..	..	..	..	30,045	..	..	30,045
Donations to Provident Funds	12,92,351	..	..	..	1,611	..	..	3,26,423	26,483	22,336	1,18,975	53,235	7,69,388	26,10,802
Pensions of the Military Fund	591	..	..	..	..	..	..	..	..	..	..	..	..	591
Pensions of the Military Orphan Fund	3,354	..	..	..	..	..	..	..	..	..	..	..	..	3,354
Pensions of the Bengal Civil Fund	1,000	..	..	..	..	..	..	..	..	..	..	..	..	1,000
Pensions of the Bengal and Madras Service Family Pension Fund	64,971	..	..	..	..	..	..	..	..	..	..	..	..	64,971
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules	1,53,211	..	..	..	..	..	..	..	..	..	..	..	..	1,53,211
Pensions, etc., under the War Risks Compensation Scheme	3,64,934	..	..	..	..	..	..	..	..	..	..	..	..	3,64,934
Special pensions connected with War, 1914	4,505	..	..	..	..	..	..	..	..	..	..	..	..	4,505
Special Pensions connected with the War, 1939	354	..	..	..	..	..	..	..	..	..	..	..	..	354
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules	1,08,613	..	..	..	..	..	..	..	..	..	..	..	..	1,08,613
Carried over	2,47,97,981	91,698	70,820	2,31,772	25,044	44,075	54,144 (a) 21,500	81,47,458	30,38,813	80,97,702	2,64,81,864	71,98,510	1,41,57,395	9,24,37,276 (a) 21,500

(a) Met out of Contingency Fund.

No. 79-A—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1955—contd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	7,26,26,142 (a) 21,500	21,38,951	62,50,099	1,62,55,163	1,07,00,478	1,34,13,467	28,82,506	54,45,173	14,11,650	32,04,449	22,71,639	58,10,324	14,24,10,041 (a) 21,500
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	42,23,179	..	2,39,168	8,97,672	..	11,92,000	13,946	..	..	..	..	..	65,65,965
Compassionate Allowances	4,05,636	8,580	82,501	1,44,127	27,967	13,09,131	1,14,330	85,046	1,50,733	51,735	54,273	60,727	24,94,786
Gratuities	1,03,98,257	5,81,759	12,66,140	1,37,399	13,17,986	7,76,824	6,11,845	9,97,502	2,73,651	4,56,081	6,28,137	1,02,294	1,75,47,875
Family Pensions	2,23,586	19,507	..	..	..	..	..	14,642	..	..	..	..	2,57,735
Contributions for pensions and gratuities	16,643	..	..	..	..	77,555	320	..	..	9,171	31,386	31,823	1,66,898
Pensions for distinguished and meritorious services	1,28,713	7,975	5,533	..	11,112	..	..	..	64,972	33,306	10,311	..	2,61,922
Allowances and Gratuities to Political Sufferers, their Families and Institutions	10,72,740	..	..	..	4,70,568	..	..	2,749	..	9,729	..	..	15,55,786
Donations to Service Funds	30,045	..	..	..	..	..	..	..	..	..	..	10,992	41,037
Donations to Provident Funds	26,10,802	35,866	57,774	22,17,439	2,85,968	7,864	3,553	281	949	4,64,385	404	..	56,85,285
Pensions of the Military Fund	591	..	..	..	..	..	..	..	..	..	..	..	591
Pensions of the Military Orphan Fund	3,354	..	..	..	..	..	..	..	..	..	..	..	3,354
Pensions of the Bengal Civil Fund	1,000	..	..	..	..	..	..	..	..	..	..	..	1,000
Pensions of the Bengal and Madras Service Family Pension Fund	64,971	..	..	..	..	..	..	..	..	..	..	..	64,971
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules	1,53,211	..	..	..	..	..	..	..	..	..	..	..	1,53,211
Pensions, etc., under the War Risks Compensation Scheme	3,64,934	..	..	..	..	..	..	..	..	..	..	..	3,64,934
Special Pensions connected with the War, 1914	4,505	..	..	..	..	..	..	..	..	..	..	..	4,505
Special Pensions connected with the War 1939	354	..	..	..	..	..	..	..	..	..	..	..	354
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules	1,08,613	..	..	..	..	..	..	..	..	..	..	..	1,08,613
Carried over	9,24,37,276 (a) 21,500	27,92,638	79,01,215	1,96,51,800	1,8,14,079	1,87,76,841	36,26,500	65,45,393	19,01,955	42,28,856	29,96,150	60,16,160	17,76,88,563 (a) 21,500

(a) Met out of Contingency Fund.

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,47,97,981	91,698	70,820	2,31,772	25,044	44,075	54,144 (a) 21,500	81,47,458	30,38,813	80,97,702	2,64,81,864	71,98,510	1,41,57,395	9,24,37,276 (a) 21,500
Covenanted Civil Service Pensions	13,333	..	..	..	..	..	..	..	..	..	81,075	15,000	43,858	1,53,266
Government Contribution paid under the Indian Civil Service Family Pension Rules.	6,023	..	..	..	..	..	..	..	..	120	1,700	18	883	8,739
Transfer to the Pension Equalisation Fund.	..	..	..	..	..	..	..	..	..	4,769	..	..	..	4,769
Charges in England—														
India Office, Audit Office and High Commissioner's Establishments.	15,77,918	..	..	..	..	..	..	..	..	..	..	..	..	15,77,918
Home Service Widows Funds of the East India Company.	6,249	..	..	..	..	..	..	..	..	..	..	..	..	6,249
India Office Provident Fund	46,250	..	..	..	..	..	..	..	..	..	..	..	..	46,250
Pensions of Military Officers, etc., in respect of Civil employment.	14,56,190	..	..	5,468	..	..	..	..	99,546	67,082	1,84,867	1,26,335	2,42,869	21,82,357
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	4,500	..	..	..	..	..	..	..	..	..	..	..	..	4,500
Pensions and allowances paid in respect of other Provident Funds (Military, Medical and Navy Funds).	8,11,234	..	..	..	..	..	..	..	..	..	..	..	..	8,11,234
	39,02,341	..	..	5,468	..	..	..	..	99,546	67,082	1,84,867	1,26,335	2,42,869	46,28,508
Carried over	2,48,17,337	91,698	70,820	2,31,772	25,044	44,075	(a) 54,144 21,500	81,47,458	30,38,813	81,02,591	2,65,64,639	72,13,523	1,42,02,136	9,26,04,050 (a) 21,500

No. 79-A—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1955—contd.

DMI 4602 AGO—63

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	9,24,37,276 (a) 21,500	27,92,638	79,01,215	1,96,51,800	1,28,14,079	1,67,76,841	36,26,500	65,45,393	19,01,955	42,28,856	29,96,150	60,16,160	17,76,88,863 (a) 21,500
Covenanted Civil Service Pensions	1,53,266	..	..	..	..	..	..	750	..	..	..	..	1,54,016
Government Contribution paid under the Indian Civil Service Family Pension Rules.	8,739	61	..	2,957	..	..	..	..	..	..	..	..	11,757
Transfer to the Pension Equalisation Fund	4,769	..	..	..	..	..	..	..	..	..	..	..	4,769
Charges in England—													
India Office, Audit Office and High Commissioner's Establishments.	15,77,918	..	..	..	..	..	..	..	..	..	..	..	15,77,918
Home Service Widows Funds of the East India Company.	6,249	..	..	..	..	..	..	..	..	..	..	..	6,249
India Office Provident Fund	46,250	..	..	..	..	..	..	..	..	..	..	..	46,250
Pensions of Military Officers, etc., in respect of Civil employment.	21,82,357	1,866	..	1,66,067	10,903	..	..	2,270	..	..	..	..	23,63,463
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	4,500	..	..	..	..	..	..	..	..	..	..	..	4,500
Pensions and allowances paid in respect of other Provident Funds (Military, Medical and Navy Funds).	8,11,234	..	..	..	..	..	..	..	..	..	..	..	8,11,234
	46,28,508	1,866	..	1,66,067	10,903	..	..	2,270	..	..	..	..	48,09,614
Carried over	9,26,04,150 (a) 21,500	27,92,699	79,01,215	1,96,54,757	1,28,14,079	1,67,76,841	36,26,500	65,46,143	19,01,955	42,28,856	29,96,150	60,16,160	17,78,59,405 (a) 21,500

(a) Met out of Contingency Fund.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

1. and 11.—Miscellaneous.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,48,17,337	91,698	70,820	2,31,772	25,044	44,075	54,144 (a) 21,500	81,47,458	30,38,813	81,02,591	2,65,64,639	72,13,523	1,42,02,136	9,26,04,050 (a) 21,500
Federal and High Court Judges	39,02,341	..	..	5,468	..	..	..	..	99,546	67,082	1,84,867	1,26,335	2,42,869	46,28,508
Indian Civil Service	67,289	..	..	3,361	..	..	..	..	6,831	81,069	1,10,693	24,809	1,42,917	4,36,969
Other Civil Services in India	17,86,917	..	..	11,214	..	..	..	..	3,66,852	6,84,739	8,93,526	5,52,331	9,48,697	52,44,276
War Injury Pensions	47,68,258	..	..	13,647	2,188	..	..	..	3,09,991	8,10,243	..	8,65,241	13,22,712	80,92,280
Government Contributions paid under the Indian Civil Service Family Pension Rules.	596	..	..	..	..	..	..	..	..	..	..	..	..	596
Widows and Children Pensions under Superannuated Act, 1949.	1,02,847	..	..	103	..	..	..	..	1,799	6,316	9,674	4,748	13,138	1,38,625
Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.	10,216	..	..	..	..	..	..	..	..	..	..	..	..	10,216
Compassionate Allowances	7,78,176	..	..	..	..	..	..	..	..	..	..	..	..	7,78,176
Gratuities	68,736	..	..	..	..	..	..	..	971	720	630	2,500	15,590	89,147
Pensions for distinguished and meritorious services.	..	..	..	..	..	..	..	..	..	760	..	..	..	760
Pensions of Widows and Families of Officers of the Bengal Pilot Service.	750	..	..	..	..	..	..	..	..	..	..	..	..	750
Other pensionary charges	33,654	..	..	..	..	..	..	..	..	..	..	..	..	33,654
Deduct—Actual amount of pensions recovered from other Governments.	4	..	..	..	..	..	..	..	..	..	15,18,723	..	..	15,18,727
Total—Charges in England	56,248	..	..	..	..	..	..	..	..	..	..	..	..	56,248
Loss or Gain by Exchange	1,14,63,536	..	..	33,793	2,188	..	..	..	7,85,990	16,50,929	27,18,113	15,75,964	26,85,923	2,09,16,436
Deduct—Actual amount of pensions recovered from other Governments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Pensionary charges transferred to Commercial Departments.	5,61,692	..	..	..	..	..	..	..	..	2,06,756	2,88,098	..	25,23,708	35,80,254
Deduct—Amount transferred from the Pension Equalisation Fund.	1,14,631	..	..	..	..	..	..	2,72,372	..	3,17,474	24,5,522	..	6,41,283	15,91,282
Total Expenditure under Superannuation Allowances and Pensions.	..	..	..	..	..	..	..	..	..	27,000	..	..	..	27,000
Charged	3,56,04,550	91,698	70,820	2,65,565	27,232	44,075	54,144 (a) 21,500	78,75,086	38,24,803	92,02,290	2,87,49,132	87,89,487	1,37,23,068	10,83,21,950 (a) 21,500
Voted	7,16,445	..	..	3,361	..	..	..	35,06,253	6,831	1,63,288	5,12,811	2,51,130	3,90,266	55,50,385
	3,48,88,105	91,698	70,820	2,62,204	27,232	44,075	54,144 (a) 21,500	43,68,833	38,17,972	90,39,002	2,82,36,321	85,38,357	1,33,32,802	10,27,71,565 (a) 21,500

(a) Met out of Contingency Fund.

No. 79-A—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1955—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	9,26,04,050 (a) 21,500	27,92,699	79,01,215	1,96,54,757	1,28,14,079	1,67,76,841	36,26,500	65,46,143	19,01,955	42,28,856	29,96,150	60,16,160	17,78,59,405 (a) 21,500
Federal and High Court Judges	46,28,508 4,36,969	1,866 ..	.. 1,704	1,66,067 70,048	10,903 55,571	.. ..	.. ..	2,270 1,385	.. ..	.. ..	.. ..	.. ..	48,09,614 6,65,677
Indian Civil Service	52,44,276	5,952	13,792	13,16,226	85,236	..	..	..	..	..	..	..	66,65,482
Other Civil Services in India	80,92,280	18,559	69,578	15,44,134	2,83,276	72,125	..	1,06,698	..	..	..	52,251	1,02,38,901
War Injury Pensions	596	..	..	..	..	..	..	..	..	..	..	..	596
Government Contributions paid under the Indian Civil Service Family Pension Rules.	1,38,625	330	314	15,540	417	..	..	-3,804	..	..	..	..	1,51,422
Widow and Children Pensions under Superannuated Act, 1949.	10,216	..	..	..	..	..	..	..	..	..	..	..	10,216
Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.	7,78,176	..	..	..	..	..	..	..	..	..	..	..	7,78,176
Compassionate Allowances	89,147	..	..	4,887	3,824	..	..	149	..	..	..	..	98,007
Gratuities	760	..	..	..	..	..	..	..	..	..	..	..	760
Pensions for distinguished and meritorious services	760	..	..	..	..	..	..	..	..	..	..	..	760
Pensions of Widows and Families of Officers of the Bengal Pilot Service.	33,654	..	..	..	..	..	..	..	..	..	..	..	33,654
Other pensionary charges	15,18,727	..	..	..	..	..	..	..	..	..	..	..	15,18,727
Deduct—Actual amount of Pensions recovered from Other Governments.	56,248	..	..	..	..	..	..	..	..	..	..	..	56,248
Total—Charges in England	2,09,16,436	26,707	85,388	31,16,902	4,39,227	72,125	..	1,06,698	..	..	..	52,251	2,48,15,734
Loss or Gain by Exchange	..	..	..	..	..	..	..	..	..	..	..	92	92
Deduct—Actual amount of pensions recovered from other Governments.	35,80,254	..	..	..	..	..	..	3,31,000	87,600	2,21,000	1,16,000	..	43,35,854
Deduct—Pensionary charges transferred to Commercial Departments.	15,91,282	2,84,315	6,44,942	18,82,600	2,04,300	..	..	..	..	..	..	..	46,07,439
Deduct—Amount transferred from the Pension Equalisation Fund.	27,000	..	..	..	..	..	..	..	..	..	..	..	27,000
Total Expenditure under Superannuation Allowances and Pensions.	10,83,21,950 (a) 21,500	25,35,091	73,41,661	2,08,89,059	1,30,49,006	1,68,48,966	36,26,500	63,21,841	18,14,355	40,07,856	28,80,150	60,68,503	10,37,04,938 (a) 21,500
Charged	55,50,385	29,145	1,92,632	10,78,074	3,01,665	4,23,000	7,015	1,02,408	..	..	..	13,912	76,98,236
Voted	10,27,71,565 (a) 21,500	25,05,946	71,49,029	1,98,10,985	1,27,47,341	1,64,25,966	36,19,485	62,19,433	18,14,355	40,07,856	28,80,150	60,54,591	18,60,06,702 (a) 21,500

(a) Met out of Contingency Fund.

No. 79-B—ACCOUNT of PAYMENTS of COMMUTED VALUE of PENSIONS during and to end of the year ended 31st March 1955—*conold.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—													
Payments in India—													
Civil	40,26,482	1,08,087	1,69,802	8,20,154	10,16,941	6,23,240	60,457	1,14,260	..	78,286	7,007	..	79,24,716
Defence	26,06,572	..	..	..	..	..	..	..	..	..	..	..	26,06,572
Payments of capitalised value of Pensions of State Governments.	9,50,049	..	..	..	..	..	..	..	..	..	..	..	9,50,049
Payments in England—													
Par Value—													
Civil	4,41,343	..	..	1,20,288	18,861	..	..	1,239	..	..	..	..	5,81,731
Defence	28,33,328	..	..	..	..	..	..	..	..	..	..	..	28,33,328
Loss or gain by exchange—													
Civil	521	..	..	226	..	..	..	..	..	..	..	..	747
Defence	4,927	..	..	..	..	..	..	..	..	..	..	..	4,927
Deduct—Capital portion of Equated Payments out of Revenue—													
Civil	30,34,065	..	1,45,073	6,46,294	..	9,06,500	6,931	..	..	..	..	..	47,38,863
Defence	45,63,636	..	..	..	..	..	..	..	..	..	..	..	45,63,636
Deduct—Amount recovered from other Governments													
Civil	17,87,905	..	..	1,42,081	..	..	..	6,342	..	..	..	..	19,35,328
Defence	3,52,979	..	..	..	..	..	..	..	..	..	..	..	3,52,979
Deduct—Amount financed from Ordinary Revenues.	20,66,108	1,08,087	..	..	10,35,802	6,23,240	..	1,10,157	..	78,286	..	..	40,21,680
Net Expenditure (outside the Revenue Account) during the year.	—41,471	..	24,729	1,52,293	..	—9,06,500	53,526	..	..	..	7,007	..	—7,10,416
Amount financed from Ordinary Revenues—													
Charged	—3,04,580	..	..	..	—5,391	..	..	—411	..	..	..	..	—3,10,382
Voted	—17,81,528	—1,08,087	..	..	—10,30,411	—6,23,240	..	—1,09,746	..	—78,286	..	..	—37,11,298
Net Expenditure outside the Revenue Account—													
Charged	—38,258	..	—5,602	—6,42,352	..	..	..	..	..	..	..	..	—6,86,212
Voted	—3,213	..	30,331	7,94,645	..	—9,06,500	53,526	..	..	..	7,007	..	—24,204
Net Expenditure (outside the Revenue Account) to end of the year.	9,76,08,893	..	56,30,908	73,34,638	4,73,219	95,17,675	2,06,098	..	..	..	24,243	..	12,07,94,674

83-A—Capital Outlay on Sterling Pensions

As a result of the Financial Agreement between the Government of the United Kingdom and the Government of India, tapering annuities were purchased by the Government of India for meeting the liability for sterling pensions of the Central and State Governments in 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. year by year is adjusted under the minor head, "Deduct—Receipts and Recoveries on Capital Account". The interest portion is, however, adjusted in reduction of expenditure under the minor head "Interest portion of annuities purchased for the payment of sterling pensions" under "22—Interest on Debt and Other Obligations—D—Transfers". These transactions do not affect in any way the procedure for the accounting of the actual payments of pensions and commutations or recovery from the State Governments of the payments made on their behalf.

No. 79-C—ACCOUNT of CAPITAL OUTLAY on STERLING PENSIONS during and to end of the year 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Payments to the United Kingdom Government for the purchase of Annuities . . . . .	..	2,24,16,19,547
Deduct—Receipts and Recoveries on Capital Account	7,05,17,454	53,16,59,468
Loss or Gain by Exchange . . . . .	..	—1,66,957
Total (Voted)	—7,05,17,454	1,70,97,93,122

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 Salt and, when it exists, the Census Department pay for their own printing and stationery. The Defence Department also has since 1925-26 been debited with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or State, expenditure on stationery and printing except for petty purchases of indigenous stationery is usually brought to account under this head.

2. The bulk of the stationery is purchased in the first instance for the Central Stores. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to State Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the State or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery; and the recoveries from State Governments are shown under the receipt major head "XLV—Stationery and Printing". The recoveries from other Governments for the cost of stationery supplied by State Stores are also shown under the same major head.

3. A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve has also been opened in certain States, to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the residual book value of plant, machinery and furniture disposed of during the year. This Reserve bears the cost of all machines, etc., replaced during the year. The transactions of the Reserve are shown in Account No. 108 on pages 613-619.

No. 80—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the year ended 31st March 1955.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	15,60,190	..	487	556	256	..	..	14,479	..	48,751	1,44,288	345	2,11,760	19,81,112
Sale of plain paper used with stamps	6,705	4,950	2,222	..	..	2,666	..	..	40,014	1,15,603	..	4,234	..	1,76,394
Sale of Gazettes and other Government Publications.	13,05,807	..	16,291	906	15,324	3,033	1,679	1,10,043	30,902	64,050	4,14,240	78,260	4,32,000	24,72,535
Other Press Receipts	13,57,252	..	1,028	25,736	..	3,890	..	26,167	98,869	3,62,413	10,42,427	61,547	2,65,309	32,44,638
Miscellaneous	86,350	358	101	..	332	..	8,215	60,877	100	..	2,13,216	..	3,14,418	6,83,967
Receipts in England	2,82,578	..	..	..	..	..	..	..	169	225	584	99	717	2,64,372
Deduct—Refunds	2,30,967	..	..	74	..	..	..	3,529	57	959	5,706	5,067	8,311	2,54,670
Total—Receipts under Stationery and Printing	43,47,915	5,308	20,129	27,124	15,912	9,589	9,894	2,08,037	1,69,997	5,90,083	18,09,049	1,39,418	12,15,893	85,68,348

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	19,81,112	30,533	1,23,375	4,77,323	3,384	16,02,615	5,056	2,35,426	8,212	76,309	22,178	3,38,180	49,03,703
Sale of plain paper used with stamps	1,76,394	77,221	1,06,739	2,10,833	2,30,516	..	..	..	38,259	22,733	..	..	8,62,695
Sale of Gazettes and other Government Publications.	24,72,535	32,813	73,69,250	11,97,503	1,80,286	9,65,768	2,09,734	1,19,545	19,819	15,30,734	20,803	77,293	81,86,083
Other Press Receipts	32,44,638	48,044	18,487	1,70,716	1,47,916	11,238	10,74,254	38,292	13,302	5,61,694	48,207	5,06,363	58,83,151
Miscellaneous	6,83,967	..	..	15,96,918	..	..	1,72,216	9,679	1,17,524	..	5,311	3,204	25,88,819
Receipts in England	2,64,372	5	254	1,524	285	..	..	4	..	..	..	..	2,66,444
Deduct—Refunds	2,54,670	20	6,367	28,372	..	1,921	..	2,062	39	429	2,154	276	2,96,310
Total—Receipts under Stationery and Printing	85,68,348	1,88,596	16,01,738	36,26,445	5,62,387	25,77,700	14,61,260	4,00,884	1,97,077	21,91,041	94,345	9,24,764	2,23,94,585

No. 80-A—ACCOUNT of EXPENDITURE ON STATIONERY and PRINTING for the year ended 31st March 1955

10—00000—10

1. and 11—Miscellaneous

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—STATIONERY														
Stationery Offices and Stores	45,46,736	..	..	..	..	..	..	..	52,622	71,676	4,16,270	42,789	3,89,771	55,19,864
Purchase of Stationery Stores	3,17,68,343	..	52,841	915	1,46,982	1,29,568	..	3,23,847	4,07,317	8,34,560	56,00,777	12,03,065	54,26,664	4,58,94,879
Stationery supplied by other Governments.	2,116	24,984	1,10,085	16,745	1,877	..	..	..	1,21,424	..	..	1,28,182	..	4,05,413
Discount on plain paper used with stamps.	193	488	..	..	3	39	..	..	1,593	1,382	..	172	..	3,870
Purchase of plain paper used with stamps. . . . .	..	..	..	..	..	..	..	..	1,256	77,979	..	5,956	..	85,191
Deduct—Value of stationery supplied to other Governments and paying Departments.	2,06,43,419	..	..	..	..	..	..	..	..	18,140	51,985	..	2,14,405	2,09,27,949
II—PRINTING														
Government Presses	1,18,90,517	..	1,57,616	46,576	57,213	1,84,750	4,66,424	7,99,376	5,20,044	29,29,622	40,05,377	10,99,872	36,65,347	2,58,22,734
Printing at Private Presses	7,87,225	6,162	..	..	1,08,543	56,775	..	2,47,529	1,14,740	20,620	1,284	67,553	2,21,809	16,32,240
Lithography . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cost of printing work done by other Governments.	5,18,971	28,999	..	26,280	10,748	..	..	..	255	4,862	..	..	..	5,90,115
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Cost of printing work done for other Governments and paying Departments.	77,52,716	..	8,059	..	..	..	..	1,73,345	..	19,684	2,59,129	..	..	82,12,933
Charges in England— Stationery, Printing and Book-binding for the High Commissioner's Office.	2,11,533	..	..	..	..	..	..	..	..	..	..	..	..	2,11,533
Leave salaries and deputation pay . . . . .	..	..	..	..	..	..	..	..	..	4,124	6,068	..	..	10,192
Stores	17,49,423	..	..	..	..	..	..	..	..	11,782	2,03,976	31,012	6,23,026	26,19,218
Renewals and replacements from Depreciation Reserve Fund. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	1,02,357	1,02,357
Other Charges	1,349	..	..	..	..	..	..	..	..	..	..	..	..	1,349
Deduct—Amount met from Depreciation Reserve Fund. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	1,02,357	1,02,357
Total Expenditure under Stationery and Printing.	2,30,80,271	60,633	3,12,483	90,516	3,25,366	3,71,132	4,66,424	11,97,407	12,19,251	39,18,783	99,22,638	25,78,601	1,01,12,211	5,36,55,716
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	7,87,650	7,87,650
Voted	2,30,80,271	60,633	3,12,483	90,516	3,25,366	3,71,132	4,66,424	11,97,407	12,19,251	39,18,783	99,22,638	25,78,601	93,24,561	5,28,68,066

No. 80-A—ACCOUNT of EXPENDITURE ON STATIONERY and PRINTING for the year ended 31st March 1955—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—STATIONERY													
Stationery Offices and Stores	55,19,864	32,168	..	3,66,530	1,44,813	2,78,017	68,352	30,810	..	61,793	70,130	87,704	66,60,181
Purchase of Stationery Stores	4,58,94,879	1,67,837	22,70,280	38,33,965	23,75,155	13,93,538	8,51,717	11,15,470	5,49,647	13,45,925	9,91,858	10,60,441	6,18,50,712
Stationery supplied by other Governments	4,05,413	..	..	..	1,76,336	..	14,548	..	..	..	..	..	5,96,297
Discount on plain paper used with stamps	3,870	4,819	1,777	14,498	10,549	..	..	..	1,264	..	..	..	36,777
Purchase of plain paper used with stamps	85,191	41,095	44,358	71,420	22,777	..	..	..	..	..	..	..	2,64,841
Deduct—Value of stationery supplied to other Governments and paying Departments.	2,09,27,949	..	3,38,715	..	..	..	8,78,186	1,56,622	6,55,133	13,84,673	18,678	..	2,43,59,956
II—PRINTING													
Government Presses	2,58,22,734	19,73,298	11,01,959	38,59,841	32,18,217	16,98,549	13,49,882	8,48,715	8,04,578	19,10,072	4,34,460	10,88,631	4,41,10,936
Printing at Private Presses	16,32,240	1,33,558	5,40,000	1,22,012	19,928	..	8,731	..	..	..	10,878	..	24,87,347
Lithography . . . . .	..	..	1,50,000	..	..	..	..	..	..	..	..	..	1,50,000
Cost of printing work done by other Governments	5,90,115	5,343	23,541	..	31,959	..	..	..	..	..	..	..	6,50,958
Works . . . . .	..	..	..	51,155	..	..	..	..	..	..	1,47,477	..	1,98,632
Deduct—Cost of printing work done for other Governments and paying Departments.	82,12,933	15,401	1,96,984	..	3,118	..	..	88,096	..	..	..	..	85,16,532
Charges in England— Stationery, Printing and Book binding for the High Commissioner's Office.	2,11,533	..	..	..	..	..	..	..	..	..	..	..	2,11,533
Leave salaries and deputation pay	10,192	..	..	..	..	..	..	..	..	..	..	..	10,192
Stores	26,19,218	..	..	1,03,656	61,130	..	..	2,345	..	..	..	..	27,86,349
Renewals and replacements from Depreciation Reserve Fund.	1,02,357	..	..	..	..	..	..	..	..	..	..	..	1,02,357
Other Charges	1,349	..	..	..	..	..	..	88	..	..	..	..	1,437
Deduct—Amount met from Depreciation Reserve Fund.	1,02,357	..	..	..	..	..	..	..	..	..	..	..	1,02,357
Total Expenditure under Stationery and Printing	5,36,55,716	23,42,717	35,96,216	84,23,077	60,57,746	33,70,104	14,15,044	17,52,710	7,00,356	19,33,117	16,36,125	22,36,776	8,71,19,704
Charged	7,87,650	..	750	..	..	..	..	..	..	..	..	..	7,88,400
Voted	5,28,68,066	23,42,717	35,95,466	84,23,077	60,57,746	33,70,104	14,15,044	17,52,710	7,00,356	19,33,117	16,36,125	22,36,776	8,63,31,304

XLV—A—Contribution from Railways

This major head, opened from the accounts for the year 1950-51, records the fixed dividend (at 4 per cent on the Capital invested as computed annually) payable by Railways to the General Revenues. The element of interest at the rate charged to Commercial Department (calculated on the mean capital on which the fixed dividend is worked out) is, however, adjusted under the minor head "*Deduct*—Amount transferred to "22—Interest on Debt and other Obligations" with a per contra *deduct* head 'Amount met from Railway Contribution' under "22—Interest on Debt and other Obligations—D—Transfers". (See also Para 2 of the explanatory note relating to Account No. 26.)

No. 80-B—ACCOUNT of CONTRIBUTION from RAILWAYS for the year ended 31st March 1955

	Rs.
CENTRAL GOVERNMENT	
Contribution from Railways	34,95,99,462
<i>Deduct</i> —Amount transferred to "22—Interest on Debt and other Obligations."	28,28,49,937
	6,67,49,525
Net Receipts .	6,67,49,525

These heads cover all transactions of the Civil Departments (as distinguished from the Defence and Commercial Departments, the miscellaneous transactions of which are taken to the Defence Services or the commercial major head of account concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Account Nos. 81 and 81-A and do not require any further explanation.

The net credit or debit under 'Exchange on Remittance Account' resulting from the year's transactions, which are originally accounted for under that head, is treated at the end of the year as a miscellaneous item of revenue or expenditure of the Central Government. The gain or loss by exchange in respect of transactions under debt, deposit, etc., heads of the State Governments is also brought to account under the minor head "Net gain by exchange on Remittance Transactions" in the State Accounts.

No. 81—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March 1955.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions.	3,72,971	..	..	..	..	..	..	..	12	—403	50	..	620	3,73,250
Unclaimed deposits	37,54,761	..	..	..	..	68,817	..	17,87,374	8,61,984	27,61,485	87,08,342	34,53,007	16,16,315	2,30,12,085
Sale of land and houses, etc.	1,002	..	183	..	..	..	..	669	137	1,505	163	2,72,728	15,835	2,92,222
Fees for Government audit	12,20,913	..	..	..	45,155	2,600	..	1,58,877	9,257	6,303	37,809	5,658	2,67,706	17,54,278
Receipts on account of Displaced Persons.	88,07,354	..	..	..	27,84,479	..	54,931	6,207	30,306	403	6,74,006	6,30,898	2	1,29,88,586
Receipts arising out of the Military Lands Scheme, Bombay.	43,059	..	..	..	..	..	..	..	..	..	..	..	..	43,059
Recoveries of Overpayments	8,69,563	3,199	33,519	889	31,765	30,615	67,057	1,75,972	1,25,862	94,768	3,03,821	1,59,515	1,20,407	20,16,952
Collection of payments for services rendered.	35,32,264	747	..	64,184	2,33,070	358	..	1,00,636	17,945	22,162	2,88,408	42,628	14,17,892	57,20,294
Receipts in connection with Elections	65,799	..	..	43,341	..	..	215	1,16,634	..	7,993	9,58,762	100	2,18,596	14,11,440
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.	..	..	..	..	..	..	..	..	..	..	..	..	1,150	1,150
Receipts from Surcharges . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
National Extension Service . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grants from Government of India for expenditure on Elections.	..	..	..	..	64,000	..	..	..	..	..	..	..	..	64,000
Other Receipts	4,07,58,827	5,75,114	10,69,426	57,634	5,19,708	14,29,766	12,08,229	34,64,159	6,08,551	3,34,60,865	1,34,32,285	31,90,328	92,48,700	10,90,23,592
Receipts in England— Recoveries of Overpayments	12	..	..	..	..	..	..	..	..	..	..	..	..	12
Miscellaneous Receipts	18,76,834	..	..	..	..	..	..	..	..	..	..	704	..	18,77,538
Loss or gain by exchange	79,355	..	..	..	..	..	..	..	..	..	17	14	12	79,398
Deduct—Refunds	40,69,147	1,892	8,964	..	2,643	2,63,814	252	4,13,885	4,36,186	10,51,806	15,30,273	1,49,182	6,05,387	94,33,431
Total Miscellaneous Receipts	5,73,13,587	5,77,168	10,94,164	1,66,048	36,75,534	12,68,342	13,30,180	53,96,643	12,17,868	3,53,03,275	2,28,73,390	67,06,398	1,23,01,848	14,92,24,425

No. 81—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March 1955—*concl'd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions	3,73,250	2	..	..	13	..	..	—325	..	..	76	..	3,73,016
Unclaimed deposits	2,30,12,085	3,47,314	38,75,410	18,74,402	39,09,998	4,54,972	27,35,039	17,09,294	10,16,602	8,75,137	6,30,165	23,85,440	4,28,05,858
Sale of land and houses, etc.	2,92,222	..	59,957	7,10,397	..	..	963	1,30,135	3,93,490	3,57,466	..	..	19,44,630
Fees for Government audit	17,54,278	5,610	2,85,280	4,21,528	38,619	..	..	1,11,458	23,710	6,792	..	65,866	27,13,141
Receipts on account of Displaced Persons	1,29,88,586	46,244	41,73,968	54,83,607	30,85,250	..	9,785	..	1,53,690	..	..	..	2,59,41,130
Receipts arising out of the Military Lands Scheme, Bombay.	43,059	..	..	..	..	..	..	..	..	..	..	..	43,059
Recoveries of Overpayments	20,16,952	2,86,035	2,16,269	61,350	46,529	2,34,626	2,90,763	19,560	3,77,615	5,36,918	55,359	69,168	42,11,144
Collection of payments for services rendered	57,20,294	56,854	81,020	2,28,321	3,07,541	4,14,635	1,30,357	45,035	11,071	60,693	65,181	415	71,21,417
Receipts in connection with Elections	14,11,440	7,292	36,229	..	1,77,847	23,681	..	16,791	12,338	2,81,269	623	1,18,182	23,85,692
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.	1,150	..	..	..	..	..	..	..	..	..	..	..	1,150
Receipts from Surcharges . . . . .	..	..	8,09,215	..	..	..	..	..	..	..	..	..	8,09,215
National Extension Service . . . . .	..	..	..	..	..	..	..	3,78,000	..	..	..	..	3,78,000
Grants from Government of India for expenditure on Elections.	64,000	..	..	..	..	..	..	..	..	..	..	..	64,000
Other Receipts	10,90,33,592	35,31,266	1,40,26,612	84,59,362	2,23,26,189	1,31,39,634	23,36,716	16,54,440	31,77,238	67,42,135	22,44,445	16,08,827	18,82,70,456
Receipts in England—													
Recoveries of Overpayments	12	..	..	..	..	..	..	..	..	..	..	..	12
Miscellaneous Receipts	18,77,538	..	2	..	..	..	..	2,525	..	..	..	..	18,80,065
Loss or gain by exchange	79,398	..	—98	21	8	9,701	..	4,445	..	..	..	9	93,484
Deduct—Refunds	94,33,431	1,62,782	8,21,110	23,84,059	14,77,400	1,50,389	1,10,305	4,46,600	15,85,103	3,65,835	33,546	30,14,316	1,99,84,876
Total Miscellaneous Receipts	14,92,24,425	41,17,835	2,27,42,764	1,48,54,929	2,87,14,594	1,41,26,860	53,93,318	36,24,758	35,80,651	84,94,575	29,62,303	12,13,591	25,90,50,593

* Receipts in England—

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

Sterling overseas pay	1,161	..	..	..	..	..	..	..	..	..	..	..	..	1,161
Grants-in-aid	4,403	..	..	..	..	..	..	..	..	..	..	..	..	4,403
Expenditure connected with German Reparation.	4,628	..	..	..	..	..	..	..	..	..	..	..	..	4,628
Contribution to International and Commonwealth Organisation and Bodies.	19,24,641	..	..	..	..	..	..	..	..	..	..	..	..	19,24,641
Miscellaneous charges connected with the supply of stores to India.	2,61,958	..	..	..	..	..	..	..	..	..	..	..	..	2,61,958
Other items	38,032	..	..	..	..	..	..	..	..	..	..	..	..	38,032
Loss or gain by exchange	5,79,548	..	..	61	90	..	..	2,504	1,678	3,386	5,797	3,376	6,408	6,02,848
Total—Miscellaneous Expenditure	18,73,81,267	12,20,760	19,63,047	3,62,413	54,75,628	10,02,494	28,04,147	9,28,683	2,79,37,342	93,39,460	3,21,22,872 (a) 2,55,000	1,09,37,564 (a) 25,000	18,68,960	28,33,44,637 (a) 2,80,000
Charged	4,06,364	..	..	..	..	..	24,226	..	20,33,550	441	1,78,225	18,08,448	3,802	44,55,056
Voted	18,69,74,903	12,20,760	19,63,047	3,62,413	54,75,628	10,02,494	27,79,921	9,28,683	2,59,03,792	93,39,019	3,19,44,647 (a) 2,55,000	91,29,116 (a) 25,000	18,65,158	27,88,89,581 (a) 2,80,000

(a) Met out of Contingency Fund.

(b) Includes Rs. 95,00,000 on account of Appropriations to Contingency Fund.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Donations for charitable purposes	9,58,866	6,197	940	2,22,263	1,33,981	4,42,472	1,001	3,33,618	..	..	4,80,389	29,806	26,09,533
Special Commissions of Enquiry	60,45,098	2,40,260	5,657	1,06,150	30,239	..	..	..	..	4,460	10,638	18,081	64,60,583
Irrecoverable temporary loans and advances written off.	5,00,199	6,364	2,930	675	23,59,047	28,95,347	4,928	19,053	17,033	663	..	1,737	58,07,976
Contributions	4,70,31,815 (a) 10,000	30,23,140	14,47,418	2,73,09,172	1,21,93,073	16,92,254	4,41,850	1,85,769	2,01,005	20,16,503	4,92,471	57,69,688	10,18,04,158 (a) 10,000
Expenses incidental to the running of Food Supply Scheme.	78,17,909	..	..	..	..	..	..	..	..	..	..	..	78,17,909
Charges in connection with the Village Panchayats Act.	1,06,23,507	..	7,93,074	..	..	5,62,009	..	..	8,71,803	5,15,346	34,55,286	..	1,68,21,025
Loss on Supply of Foodstuffs to Government Servants and others at concessional prices.	4,135	..	..	..	..	..	..	..	..	..	..	..	4,135
Development Schemes	41,53,187	..	23,70,820	..	1,50,395	8,98,475	22,07,996	..	10,68,147	..	..	1,26,862	1,09,75,882
Losses on supply of imported food grains to deficit States.	11,93,300	..	..	..	..	..	..	..	..	..	..	..	11,93,300
Local Development Works	25,700	..	26,27,220	..	..	..	..	..	..	..	..	..	26,52,920
Payments arising out of Military Lands Scheme Bombay.	4,089	..	..	..	..	..	..	..	..	..	..	..	4,089
National Extension Service Schemes	2,96,133	..	14,26,943	..	..	..	..	..	..	..	..	..	17,23,076
Welfare of Schedule Tribes and Castes and other Backward Classes.	..	..	..	..	..	..	6,96,426	..	..	..	..	..	6,96,426
Irrecoverable Loans to Displaced Persons written off	2,76,596	..	..	..	..	..	..	..	..	..	..	..	2,76,596
Loss on sale of American Loan Wheat	49,01,594	..	..	..	..	..	..	..	..	..	..	..	49,01,594
Expenditure in French Establishment	48,91,646	..	..	..	..	..	..	..	..	..	..	..	48,91,646
Expenditure on Displaced Persons	11,04,54,355 (a) 2,70,000	98,232	12,40,653	4,207	1,00,09,343	..	3,63,295	38,942	8,10,872	..	8,35,087	..	12,38,54,986 (a) 2,70,000
Other Charges	8,13,26,997	12,91,877	1,19,69,168	5,48,06,887 (a) 4,17,000	1,22,37,063	1,35,70,521	24,56,380	10,73,635	13,59,190	32,45,977	7,83,947	11,95,978	18,53,17,620 (a) 4,17,000
Charges in England—													
Leave Salaries and Deputation Pay	1,850	..	..	..	3,534	..	..	..	..	..	..	..	5,384
Starling Overseas Pay	1,151	..	..	..	..	..	..	..	..	..	..	..	1,151

Grants-in-aid	4,403	..	..	..	..	..	..	..	..	..	..	..	..	4,403
Expenditure connected with German Repara- tion	4,628	..	..	..	..	..	..	..	..	..	..	..	..	4,628
Contribution to International and Common- wealth Organisation and Bodies	19,24,641	..	..	..	..	..	..	..	..	..	..	..	..	19,24,641
Miscellaneous charges connected with the supply of stores to India	2,61,958	..	..	..	..	..	..	..	..	..	..	..	..	2,61,958
Other Items	38,032	..	..	..	106	512	..	..	..	..	..	..	..	38,650
Loss or gain by exchange	6,02,848	133	606	6,391	7,716	..	18	748	..	17	31	46	..	6,18,554
Total—Miscellaneous Expenditure	28,33,44,637 (a) 2,80,000	46,66,203	2,18,85,429	8,24,55,745 (a) 4,17,000	3,71,24,497	2,00,61,590	61,71,894	16,51,765	43,28,060	57,82,966	60,57,849	71,42,198	48,06,72,823 (a) 6,97,000	
Charged	44,55,056	..	2,32,137	..	25,38,610	..	..	..	..	..	55,412	51,00,000	1,23,81,215	
Voted	27,88,89,581 (a) 2,80,000	46,66,203	2,16,53,292	8,24,55,745 (a) 4,17,000	3,45,85,887	2,00,61,590	61,71,894	16,51,765	43,28,050	57,82,966	60,02,437	20,42,198	46,82,91,608 (a) 6,97,000	

(a) Met out of Contingency Fund.

XLVI-A—Receipts from Road and Water Transport Schemes

This major head has been opened to record the transactions connected with the Road and Water Transport Schemes of the various Governments run on commercial basis. The expenditure on 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 and Water Transport Schemes financed from Ordinary Revenues

82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account

These capital major heads exhibit the capital outlay on Road and Water Transport Schemes undertaken by the various Governments. All expenditure of a capital nature is recorded in the first instance under the head "82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account" and any expenditure which a Government may decide to meet from Revenue is deducted from the total expenditure recorded under this head and transferred to the head "57-B—Capital Outlay on Road and Water Transport Schemes financed from Ordinary Revenues."

No. 81-B—ACCOUNT of RECEIPTS from ROAD and WATER TRANSPORT SCHEMES for the year ended 31st March, 1955

	STATE GOVERNMENTS												Total
	Central Government	Government of Himachal Pradesh	Government of Assam	Government of Bihar	Government of Madras	Government of Orissa	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Saurashtra	Government of Travancore-Cochin	
(a) Road Transport—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts—													
Receipts from Road Transport Services	5,17,288	31,58,682	88,87,345	59,92,233	1,42,54,860	34,84,698	1,28,42,070	2,73,30,140	66,76,285	55,87,899	26,93,951	1,57,49,827	10,71,75,278
Interest on Depreciation and Other Reserve Funds . . . . .	..	..	..	79,634	3,620	..	—5,08,437	..	..	..	..	..	—4,25,183
Deduct—Refunds . . . . .	..	1,930	915	2,301	4,064	..	22	..	..	576	..	15,279	25,087
Deduct—Working Expenses—													
Direction	6,36,976	1,42,002	1,86,781	2,33,695	1,86,462	1,44,814	5,17,238	20,44,245	6,95,432	1,21,286	13	4,69,111	53,78,055
Operation . . . . .	..	29,15,399	87,40,613	65,59,629	1,14,82,910	31,49,948	1,37,15,902	2,27,62,077	57,82,356	44,78,825	23,15,169	1,35,40,236	9,54,43,064
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	2,05,700	2,05,700
Net Receipts	—1,19,688	99,351	—40,964	—7,23,758	25,85,044	1,89,936	—18,99,529	25,23,818	1,98,497	9,87,212	3,78,769	15,19,501	56,98,189
(b) Water Transport—													
Gross Receipts—													
Receipts from Water Transport Services . . . . .	..	..	..	..	..	..	..	..	..	..	..	3,48,857	3,48,857
Deduct—Refunds . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Working Expenses													
Direction . . . . .	..	..	..	..	..	..	..	..	..	..	..	2,585	2,585
Operation . . . . .	..	..	..	..	..	..	..	..	..	..	..	3,38,713	3,38,713
Net Receipts . . . . .	..	..	..	..	..	..	..	..	..	..	..	7,559	7,559
Total—Net Receipts	—1,19,688	99,351	—40,964	—7,23,758	25,85,044	1,89,936	—18,99,529	25,23,818	1,98,497	9,87,212	3,78,769	15,27,060	57,05,748

No. 81-C—ACCOUNT of CAPITAL OUTLAY ON ROAD and WATER TRANSPORT SCHEMES during and to end of the year 1954-55

	Central Government	STATE GOVERNMENTS												Total
		Government of Himachal Pradesh	Government of Assam	Government of Bihar	Government of Madras	Government of Orissa	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
(a) Road Transport—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Motor Transport Services	2,55,278	2,51,231	11,14,897	17,88,440	30,12,334	12,20,454	51,30,430	45,90,929	6,41,359	19,00,099	..	3,09,466	13,02,879	2,15,17,796
Development Schemes . . . . .	..	1,99,719	..	..	..	..	..	..	..	..	..	..	14,50,085	16,49,804
Deduct—Receipts and Recoveries on Capital Account. . . . .	..	..	..	..	..	..	21,380	1,341	..	..	..	—8,062	5,022	19,681
Deduct—Expenditure financed from Ordinary Revenues. . . . .	..	..	11,14,897	..	..	..	..	..	..	..	..	..	..	11,14,897
Net Expenditure under Road Transport	2,55,278	4,50,950	..	17,88,440	30,12,334	12,20,454	51,09,050	45,89,588	6,41,359	19,00,099	..	3,17,528	27,47,942	2,20,33,022
(b) Water Transport—														
Water Transport Services . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	1,85,013	1,85,013
Deduct—Receipts and recoveries on Capital Account. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure under Water Transport . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	1,85,013	1,85,013
Total Net Expenditure outside the Revenue Account during the year (Voted)	2,55,278	(a) 4,50,950	..	17,88,440	30,12,334	12,20,454	51,09,050	45,89,588	6,41,359	19,00,099	..	3,17,528	29,32,955	2,22,18,035
Total Expenditure to end of the year.	(c) 7,18,785	(a) 27,55,089	60,73,040	1,01,27,836	1,28,44,539	34,61,929	2,58,36,479	3,61,59,540	60,97,829	54,68,587	4,67,123	15,73,474	1,81,30,814	12,97,15,064
Deduct—Expenditure financed from Ordinary Revenues to end of the year. . . . .	..	(b) ..	45,55,273	..	(d) ..	2,99,482	..	(e) ..	24,81,828	..	..	3,24,165	..	76,60,748
Net Expenditure outside the Revenue Account to end of the year	(c) 7,18,785	(a) 27,55,089	15,17,767	1,01,27,836	1,28,44,539	31,62,447	2,58,36,479	3,61,59,540	36,16,001	54,68,587	4,67,123	12,49,309	1,81,30,814	12,20,54,316

(a) Relates to the period from 1st October 1954 to 31st March 1955.

(b) Expenditure of Rs. 23,04,139 relating to Himachal Pradesh and Bilaspur incurred upto 30th September 1954, out of the Consolidated Fund of India is transferred *proforma* to the books of Himachal Pradesh.

(c) Pertains to Manipur.

(d) Pending allocation of the progressive expenditure of Rs. 97,83,927 to end of 30th September 1953 incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under Government of Madras (Residuary).

(e) Includes Rs. 2,00,000 met from the Contingency Fund.

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 1954-55

	CENTRAL GOVERNMENT	
	Receipts during the year	Receipts to end of the year
American Surpluses	Rs.	Rs. 2,24,84,358
Lease—Lend Surpluses	3,807	98,52,572
Total Sale Proceeds of American and Lease-Lend Surpluses	3,807	3,23,36,930

82—Capital Account of Other State Works Outside the Revenue Account

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

The expenditure to end of the year under this head in Bihar represents the State Government's share of the expenditure incurred in repairing damage caused by the earthquake of 1934 to Irrigation works for which no capital and revenue accounts are kept (see also note on page 430).

No. 82—ACCOUNT of CAPITAL EXPENDITURE on other STATE WORKS outside the REVENUE ACCOUNT during and to end of the year 1954-55

		Expenditure during the year	Expenditure to end of the year
		Rs.	Rs.
STATE GOVERNMENTS			
GOVERNMENT OF DELHI			
Suspense and Miscellaneous		766	..
	Total	766	766
GOVERNMENT OF ANDHRA			
<i>Original Works—</i>			
Industries Department		7,725	..
Tools and Plant		85,382	..
	Total	93,107	31,57,298
GOVERNMENT OF ASSAM			
<i>Original Works—</i>			
Miscellaneous—Relief and Rehabilitation		10,90,477	..
Establishment		622	..
Tools and Plant		2,273	..
	Total	10,93,372	36,96,629
GOVERNMENT OF BIHAR			
	Total	..	3,72,667
GOVERNMENT OF BOMBAY			
<i>Original Works—</i>			
Miscellaneous Expenditure on Housing Schemes for displaced persons		22,70,017	..
Industries		831	..
Miscellaneous Departments		25,66,300 (a) 5,124	..
Establishment		2,28,239	..
Tools and Plant		19,026	..
Suspense and Miscellaneous		-2,31,427	..
Repayments to the Contingency Fund—Original Works—Miscellaneous Departments		2,42,986	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>		7,860	..
<i>Deduct—Expenditure financed from the Bombay State Milk Supply</i>		51,06,233	..
	Total	-17,121 (a) 5,124	(b) 9,51,23,692 (a) 5,124
	Charged	18,00,690 (a) 5,124	..
	Voted	-18,17,811	..
	Total	..	1,60,821
GOVERNMENT OF MADHYA PRADESH			
GOVERNMENT OF MADRAS			
<i>Original Works—</i>			
Industries Department		2,00,393	..
Tools and Plant		2,01,730	..
Suspense and Miscellaneous		72,832	..
	Total	4,74,955	(c) 89,61,034

(a) Met out of Contingency Fund.

(b) Excludes Rs. 25,792 incurred during 1963-64 on account of payment of rent for lands requisitioned for Housing Schemes transferred to "67—Miscellaneous" without financial adjustments.

(c) Fending allocation of the progressive expenditure of Rs. 77,78,006 to end of 30th September 1963, incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under Government of Madras (Residuary).

No. 82—ACCOUNT of CAPITAL EXPENDITURE on Other STATE WORKS OUTSIDE the REVENUE ACCOUNT during and to end of the year 1954-55—concl'd.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF ORISSA		
Original Works—		
General Administration	1,97,987	..
Education	2,65,449	..
Public Health	2,423	..
Ports and Pilotage	23,604	..
Total	4,89,463	4,89,463
GOVERNMENT OF PUNJAB		
Original Works—		
Miscellaneous	4,55,534	..
Tools and Plant	36,565	..
Suspense and Miscellaneous	384	..
Deduct—Receipts and Recoveries on Capital Account	12,875	..
Total	4,79,608	70,69,008
GOVERNMENT OF UTTAR PRADESH		
Original Works—		
Land Revenue . . . . .	..	2,01,552
General Administration—		
Construction of Buildings . . . . .	..	26,60,858
Establishment . . . . .	..	97,438
Education—		
Electric Installation in the Thomason College, Roorkee . . . . .	..	53,608
Miscellaneous—		
Government Bus Services	41,06,365	4,37,90,501
Agricultural Engineering Department	28,19,236	89,28,538
Government Central Press	5,99,591	28,40,284
Capital Expenditure on Rehabilitation Schemes	29,34,043	3,35,93,766
Education Department	21,813	21,813
Deduct—Receipts and Recoveries on Capital Account—		
Government Bus Services	1,27,375	1,27,375
Agricultural Engineering Department	27,621	27,621
Capital Expenditure on Rehabilitation Scheme	27,078	27,078
Total	1,02,98,974	9,19,96,278
GOVERNMENT OF WEST BENGAL		
Development Schemes—		
Kanchrapara Area Development Scheme	27,49,048	2,22,42,021
Re-housing of Bustee-dwellers	—56,505	13,74,682
Tollygunge Land Development Scheme	22,105	25,94,414
Housing Scheme	37,82,465	37,82,465
Other Schemes	14,14,170	23,66,348
Expenditure on Displaced Persons	1,28,34,606	3,77,17,503
Community Development Project	25,78,789	(a) 35,53,011
Survey for under ground Railways . . . . .	..	6,00,000
Total	2,33,24,878	(a) 7,42,30,444
GOVERNMENT OF HYDERABAD		
Industrial Housing Scheme	31,65,937	(b) 56,47,838
Industrial . . . . .	..	5,79,885
Printing . . . . .	..	13,06,957
Central Stores . . . . .	..	17,100
Total	31,65,937	(c) 75,51,277
GOVERNMENT OF RAJASTHAN		
Original Works—		
Rehabilitation	7,30,695	..
Establishment	35,386	..
Tools and Plant	23,165	..
Total	7,89,246	(d) 45,00,477
GRAND TOTAL	4,01,92,985	29,73,14,755
	(e) 5,124	(e) 5,124

(a) Progressive Expenditure increased by Rs. 16,030 due to corrections since made.

(b) Includes a credit of Rs. 34,09,965 towards subsidy from the Government of India.

(c) Excludes Rs. 13,21,714 pertaining to Distilleries transferred to major head 72—Capital Outlay on Industrial Development.

(d) These figures are still provisional.

(e) Met from Contingency Fund.

57-A—Capital Outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues**82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account**

This capital major head, opened in the accounts from 1945-46, records the capital outlay on investments of State Governments in companies floated under the Rail-Road Co-ordination Scheme. All expenditure of a capital nature is recorded in the first instance under the head "82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account" and any expenditure which a State Government may decide to meet from revenue is deducted from the total expenditure under this head and transferred to the head "57-A—Capital Outlay on Rail-Road Co-ordination Scheme financed from ordinary revenues".

No. 82-A—ACCOUNT of CAPITAL OUTLAY ON RAIL-ROAD CO-ORDINATION SCHEME during and to end of the year 1954-55

	Government of Madhya Pradesh	Government of Orissa	Total
	Rs.	Rs.	Rs.
RAIL-ROAD CO-ORDINATION SCHEME			
Investment in shares of Road Transport Companies . . . . .	..	1,11,000	1,11,000
Deduct—Amount financed from ordinary revenues . . . . .	..	3,71,000	3,71,000
Net expenditure outside the revenue account during the year 1954-55 (Voted) . . . . .	..	—2,60,000	—2,60,000
Total expenditure to end of the year 1954-55	26,42,507	21,01,198	47,43,705
Deduct—Amount financed from ordinary revenues to end of the year 1954-55 . . . . .	..	20,65,698	20,65,698
Net Expenditure outside the revenue account to end of the year 1954-55	26,42,507	35,500	26,78,007

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 *proforma* account is also maintained in order to deduce the net receipt arising out of the properties from year to year and the balance, if any, available for transfer to the capital major head in reduction of debits brought to account under that head.

The properties consisted of 95 plots covering an area of approximately 1,50,000 square yards up to the end of 1954-55. Of these 71 plots with a superficial area of about 1,10,000 square yards have been disposed of mostly on 999 years lease at a premium of about Rs. 91½ lakhs. Six plots covering an area of about 4,000 square yards, the lease of which has been settled on similar terms are awaiting final disposal, the purchaser having paid 10 per cent deposit. The purchase price of these plots is approximately Rs. 3,61,980. Four plots covering an area of about 6,600 square yards have been utilised by the Government of India for construction of a new building for the Income Tax Department. In two plots covering an area of about 20,200 square yards, the major portion has been temporarily leased to the Defence Authorities and the rest to private tenants. The remaining 12 plots covering an area of about 10,470 square yards are also temporarily leased to the Defence Department. Seven and a half percent 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 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
BOMBAY		
Cost of Land taken over from Defence Services	2,33,03,566
Deduct—Receipts and recoveries on Capital Account	1,91,731
TOTAL	2,31,11,835

85—Payments to Retrenched Personnel

This capital major head was opened in the accounts for the year 1931-32 for the adjustment of payments of gratuities to retrenched personnel whether under the ordinary rules or under the special orders issued for regulating the conditions of discharge or retirement of Government servants in connection with the retrenchment programme of the Central Government. The payments recorded under this head are written back to revenue in five years commencing from the year succeeding the year of payment. The annual debits to revenue in connection with these gratuity payments, so far as they relate to Non-Commercial Civil Departments, are taken to the minor head "Gratuities" subordinate to the major head "55—Superannuation Allowances and Pensions", but such debits relating to Commercial Departments other than Railways, for which Capital and Revenue Accounts are kept, are taken to a separate sub-head under "Working Expenses" of the Commercial Department concerned. In Railways the payments of gratuities are debited in full under the detailed Revenue head of account concerned.

2. The cost of leave and travelling allowances granted to retrenched personnel of the Civil Department has been recorded under "63—Extraordinary Charges" (*vide* page 528), while similar charges relating to Commercial Departments are debited to "Working Expenses" of the Department concerned. Payments of pensions including commutations are taken to the ordinary heads of account.

3. Similar accounting arrangements have been adopted by some of the State Governments.

No. 84—ACCOUNT of PAYMENTS to RETRENCHED PERSONNEL during and to end of the year 1954-55

	STATE GOVERNMENTS							Total
	Central Government	Government of Vindhya Pradesh	Government of Assam	Government of Bombay	Government of Madhya Bharat	Government of PEPSU	Government of Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil (Non-Commercial)	32,316	1,046	..	11,91,747	33,227	..	49,815	13,08,151
Total Payments during the year	32,316	1,046	..	11,91,747	33,227	..	49,815	13,08,151
Deduct—Repayments out of revenue	1,79,469	..	349	..	..	..	57,147	2,36,965
Net Expenditure outside the Revenue Account during the year (Voted)	—1,47,153	1,046	—349	11,91,747	33,227	..	—7,332	10,71,186
Total Expenditure to end of 1954-55	15,56,569	1,046	19,657	12,96,532	42,117	243	3,42,380	32,58,544
Deduct—Repayments out of revenue to end of the year	12,54,657	..	19,657	..	..	..	2,36,805	15,11,119
Net Expenditure outside the Revenue Account to and of the year	3,01,912	1,046	..	12,96,532	42,117	243	1,05,575	17,47,425

1. and 2. — Miscellaneous

85-A—Capital Outlay on State Schemes of Government Trading

This Capital major head has been opened in the accounts for the exhibition of the Capital expenditure on such schemes as the purchase of foodstuffs and the provision of transport which have been undertaken by State Governments to meet conditions of scarcity or difficulties in distribution.

No. 84-A—ACCOUNT of CAPITAL OUTLAY ON STATE SCHEMES of GOVERNMENT TRADING during and to end of the year 1954-55

	STATE GOVERNMENTS												Carried over
	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRAIN SUPPLY SCHEME													
Gross Expenditure	1,40,00,058	1,81,41,188	1,78,52,506	10,93,08,803	1,92,10,157	3,16,20,354	21,01,33,066
Deduct—Receipts and Recoveries on Capital Account.	1,15,82,749	4,60,89,597	2,90,27,744	20,10,33,483	4,54,97,742	5,21,11,392	38,53,42,707
Deduct—Capital expenditure financed from Ordinary Revenues	56,00,000	..	..	56,00,000
Deduct—Recoveries from other Governments, Departments, etc.
Net Expenditure during the year	24,17,309	-2,79,48,409	-1,11,75,238	-9,73,24,680	-2,62,87,585	-2,04,91,038	-18,08,09,641
Net Expenditure to end of the year	-1,65,83,668	51,76,938	5,29,09,376	-2,65,64,045	-1,08,43,771	4,85,03,438	5,25,98,268
COMMUNITY DEVELOPMENT PROJECTS													
Gross Expenditure	1,522	(c) 82,879	..	..	24,867	..	1,27,866	..	2,12,337	1,37,959	5,87,430
Deduct—Receipts and Recoveries on Capital Account	(c) 82,879	..	..	24,867	..	53,271	..	2,12,337	1,37,959	5,11,313
Net Expenditure during the year	1,522	..	..	..	..	..	74,595	..	..	..	76,117
Net Expenditure to end of the year	1,522	..	..	..	..	..	4,64,413	..	..	..	4,65,935
STANDARD CLOTH SCHEME													
Gross Expenditure
Deduct—Receipts and Recoveries on Capital Account	2,27,104	..	..	6	-5	2,27,105
Net Expenditure during the year	-2,27,104	..	..	-6	5	-2,27,105
Net Expenditure to end of the year	-12,95,699	-26,65,673	-8,37,417	-99,770	-7,97,154	-56,95,713
MOTOR TRANSPORT ORGANISATION													
Gross Expenditure
Deduct—Receipts and Recoveries on Capital Account.
Deduct—Outlay transferred to Revenue	36,22,000	..	..	..	..	36,22,000
Net Expenditure during the year	-36,22,000	..	..	..	..	-36,22,000
Net Expenditure to end of the year
DEVELOPMENT SCHEMES													
Gross Expenditure	1,05,46,920	1,46,28,893	2,51,75,813
Repayment to the Contingency Fund	63,518	..	63,518
Deduct—Receipts and Recoveries on Capital Account
Deduct—Capital Expenditure Financed from Ordinary Revenues.	1,08,90,481	2,73,09,303	3,81,99,784
Net Expenditure during the year	-2,80,043	-1,26,80,410	-1,29,60,453
Net Expenditure to end of the year	43,21,676	..	..	..	-9,38,120	-1,37,80,191	-1,03,96,635

COMBINED FINANCE AND REVENUE ACCOUNTS FOR THE

CONSTRUCTION OF BOATS SCHEMES														
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure during the year	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure to end of the year	..	..	..	..	..	..	..	..	..	..	..	..
MATERIALS AND EQUIPMENT RECEIVED UNDER T. C. AGREEMENT PROGRAMME TUBE WELL														
Gross Expenditure	..	..	..	..	..	..	..	76,93,056	..	..	28,076	77,21,132		
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	..	..	..	..	..	28,076	28,076		
Net Expenditure during the year	..	..	..	..	..	..	..	76,93,056	..	..	..	76,93,056		
Net Expenditure to end of the year	..	..	..	..	..	..	..	76,93,056	..	..	..	76,93,056		
OTHER MISCELLANEOUS SCHEMES														
Gross Expenditure	..	..	50,400	..	..	..	..	64,73,254	28,795	..	3,90,79,386	10,18,250	2,80,876	3,34,22,701
Deduct—Receipts and Recoveries on Capital Account.	..	..	..	..	..	..	..	13,929	11	..	1,20,25,866	13,09,763	34,22,228	1,67,43,939
Deduct—Capital expenditure financed from Ordinary Revenues.	..	..	..	..	..	..	..	..	..	..	11,58,708	..	..	11,58,708
Net Expenditure during the year	..	..	50,400	..	..	..	..	64,59,325	28,784	..	2,58,94,812	2,91,513	37,03,104	1,55,20,054
Net Expenditure to end of the year	..	..	50,400	..	..	..	..	69,19,989	55,788	6,82,827	7,51,75,245	94,33,558	2,27,02,837	10,10,79,090
Add—Establishment and other charges transferred from the Revenue head '63—Extraordinary Charges'.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cost of equipment received under T.C.A. for training.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Outlay transferred to Revenue during the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Outlay transferred to Revenue to end of the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure during the year	..	..	51,922	..	..	..	..	40,42,016	3,17,68,729	34,07,587	7,14,29,868	2,68,59,147	3,68,74,547	17,43,29,972
Charged	..	..	..	..	..	..	..	..	..	..	19,70,125	1,83,013	..	21,53,138
Voted	..	..	51,922	..	..	..	..	40,42,016	3,17,68,729	34,07,587	7,33,99,993	2,70,42,160	3,68,74,547	17,64,83,110
Total Expenditure to end of the year	..	..	(b) 51,922	..	..	..	..	1,91,71,981	38,25,451	5,90,83,999	4,77,73,783	24,48,103	5,66,28,930	14,57,44,001
Deduct—Outlay transferred to Revenue to end of the year.	..	..	..	..	..	..	..	..	..	1,98,00,000	..	..	19,15,02,359	21,13,02,359
Deduct—Amount transferred from supply Scheme Stabilisation Fund to end of the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Add—Establishment and other charges transferred from the head "63—Extraordinary Charges".	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cost of equipment received from T.C.A. for training to end of the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure to end of the year	..	..	(b) 51,922	..	..	..	..	1,91,71,981	38,25,451	3,92,83,999	4,77,73,783	24,48,103	13,48,73,429	6,55,58,358

(a) Pending allocation of the progressive expenditure of Rs. —14,38,05,128 to end of 30th September 1953, incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under Government of Madras (Residuary).

(b) Expenditure incurred prior to 1st October 1954 accounted for in the Central Section.

(c) This relates to the period from 1st October 1954 to 31st March 1955.

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRAIN SUPPLY SCHEME													
Gross Expenditure	21,01,33,066	-1,75,95,101	34,82,690	2,71,89,929	12,47,45,808	2,04,87,070	15,51,594	2,93,64,627	16,60,073	1,70,63,069	23,04,225	6,66,99,794	48,70,86,844
Deduct—Receipts and Recoveries on Capital Account.	38,53,42,701	26,54,554	1,85,12,350	2,09,81,557	11,74,15,322	1,11,22,537	29,18,062	3,88,63,923	30,76,022	1,30,69,878	25,69,740	9,03,01,989	70,72,58,141
Deduct—Capital Expenditure financed from Ordinary Revenue.	56,00,000	..	..	2,00,00,000	..	..	..	..	..	..	75,00,000	-2,36,02,194	94,97,806
Deduct—Recovery from other Government Departments.	..	..	..	..	1,82,173	..	..	..	..	..	..	..	1,82,173
Net Expenditure during the year	-18,08,09,641	-2,02,79,655	-1,50,29,660	-1,37,91,928	71,48,313	93,64,533	-13,66,468	-94,99,296	-14,15,949	39,93,191	-81,65,515	-1	-22,98,52,076
Net expenditure to end of the year	5,25,08,268	-3,63,04,110	-2,53,09,286	1,35,41,092	5,14,64,035	-18,87,822	-2,30,71,691	-86,85,504	-96,60,434	3,82,99,591	70,02,698	-51,782	5,79,35,055
COMMUNITY DEVELOPMENT PROJECT													
Gross Expenditure	5,87,430	1,76,413	28,41,389	..	8,43,406	3,14,096	..	..	..	18,341	..	..	47,81,075
Deduct—Receipts and Recoveries on Capital Account	5,11,313	..	85,728	..	8,43,406	84,802	..	..	..	18,341	..	..	15,43,590
Net Expenditure during the year	76,117	1,76,413	27,55,661	..	..	2,29,294	..	..	..	..	..	..	32,37,485
Net Expenditure to end of the year	4,65,935	1,87,497	39,12,751	..	..	2,85,359	..	..	..	..	..	..	48,51,542
STANDARD CLOTH SCHEME													
Deduct—Receipts and Recoveries on Capital Account	2,27,105	3,392	..	..	..	..	..	..	..	..	..	..	2,30,497
Net Expenditure during the year	-2,27,105	-3,392	..	..	..	..	..	..	..	..	..	..	-2,30,497
Net Expenditure to end of the year.	-56,95,713	-7,01,356	-4,38,935	2,83,779	..	..	..	..	-11,32,506	..	..	..	-76,84,731
MOTOR TRANSPORT ORGANISATION													
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Outlay transferred to Revenue	36,22,000	..	..	..	..	..	..	..	..	..	..	..	36,22,000
Net Expenditure during the year	-36,22,000	..	..	..	..	..	..	..	..	..	..	..	-36,22,000
Net Expenditure to end of the year.	..	..	-1,28,359	..	..	..	..	..	..	..	..	..	-1,28,359
DEVELOPMENT SCHEMES													
Gross expenditure	2,51,75,813	..	..	..	..	..	8,27,226	..	..	..	..	65,77,612	3,25,80,651
Repayment to the Contingency Fund	83,518	..	..	..	..	..	..	..	..	..	..	..	83,518

<i>Deduct—Receipts and Recoveries on Capital Account</i>	3,81,99,784	..	..	..	..	..	2,41,323	..	..	..	..	49,55,069	4,33,96,176
<i>Deduct—Capital expenditure Financed from Ordinary Revenues</i>	..	..	..	..	..	..	..	..	..	..	..	16,22,542	16,22,542
<i>Net expenditure during the year</i>	-1,29,60,453	..	..	..	..	..	5,85,903	..	..	..	..	1	-1,23,74,549
<i>Net expenditure to end of the year</i>	-1,03,96,635	..	..	..	..	..	14,09,232	..	..	..	..	..	-89,87,403
CONSTRUCTION OF BOATS SCHEMES													
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Net Expenditure during the year</i>	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Net Expenditure to end of the year</i>	..	..	..	..	5,902	..	..	..	..	..	..	..	5,902
MATERIALS AND EQUIPMENT RECEIVED UNDER T.C. AGREEMENT PROGRAMME TUBE WELL													
Gross expenditure	77,21,132	..	..	..	..	..	..	..	..	..	..	..	77,21,132
<i>Deduct—Receipts and Recoveries on Capital Account</i>	28,076	..	..	..	..	..	..	..	..	..	..	..	28,076
<i>Net Expenditure during the year</i>	76,93,056	..	..	..	..	..	..	..	..	..	..	..	76,93,056
<i>Net Expenditure to end of year</i>	76,93,056	..	..	..	..	..	..	..	..	..	..	..	76,93,056
OTHER MISCELLANEOUS SCHEMES													
Gross Expenditure	3,34,22,701	-12,353	16,67,563	2,66,867	5,74,14,385	..	14,67,923	..	24,49,592	..	2,30,480	2,65,357	9,71,72,515
<i>Deduct—Receipts and Recoveries on Capital Account</i>	1,67,43,939	3,632	18,01,074	1,86,331	2,40,17,289	..	8,40,925	84	4,82,700	..	6,86,922	6,04,920	4,53,67,816
<i>Deduct—Capital expenditure financed from Ordinary Revenues</i>	11,58,708	..	..	..	..	..	..	..	..	..	..	-3,39,563	8,19,145
<i>Net expenditure during the year</i>	1,55,20,054	-15,985	-1,33,511	80,536	3,33,97,096	..	6,26,998	-84	19,66,892	..	-4,56,442	..	5,09,85,554
<i>Net expenditure to end of the year</i>	10,10,79,090	-8,84,922	15,33,490	-2,57,78,342	-1,58,09,924	..	15,33,242	-89,328	(a) 25,33,726	..	27,04,679	51,782	6,68,73,493
<i>Add—Establishment and other charges transferred from the Revenue Head "63—Extraordinary Charges"</i>	..	23,30,926	..	..	..	..	..	..	..	..	..	..	23,30,926
<i>Cost of Equipment received from T.C.A. for training to end of the year.</i>	..	..	..	..	..	..	20,341	..	..	..	..	..	20,341
<i>Deduct—Outlay transferred to Revenue</i>	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Total Expenditure during the year</i>	-17,43,29,972	-1,77,91,693	-1,24,07,510	-1,37,11,392	4,05,45,409	95,93,827	-1,33,226	-94,99,380	5,50,943	39,93,191	-86,21,957	..	-18,18,11,760
Charged	21,53,138	..	4,15,000	..	17,791	..	1,378	..	..	52,000	..	..	26,30,307
Voted	-17,64,83,110	-1,77,91,693	-1,28,22,510	-1,37,11,392	4,05,27,618	95,93,827	-1,34,604	-94,99,380	5,50,943	39,41,191	-86,21,957	..	-18,44,51,067
<i>Total Expenditure to end of the year</i>	14,57,44,001	-3,77,02,891	-2,04,30,339	-1,19,53,471	3,56,60,013	-16,02,463	-2,01,29,217	-87,74,832	-82,59,214	3,82,99,591	97,07,377	..	12,05,58,555
<i>Deduct—Outlay transferred to Revenue to end of the year</i>	21,13,02,359	..	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Amount transferred from supply Scheme Stabilisation Fund to end of the year</i>	..	..	..	3,00,00,000	..	..	..	..	..	..	..	..	21,13,02,359
<i>Add—Establishment and other charges transferred from the head "63—Extraordinary Charges" to end of the year</i>	..	1,83,15,855	..	..	..	..	..	..	..	..	..	..	3,00,00,000
<i>Add—Cost of Equipment received from T. C. A. for training to end of the year</i>	..	..	..	..	..	..	20,341	..	..	..	..	..	1,83,15,855
<i>Net Expenditure to end of the year</i>	-6,55,58,358	93,87,036	04,30,339	-4,19,53,471	3,56,60,013	-16,02,463	-2,01,08,876	-87,74,832	-82,59,214	3,82,99,591	97,07,377	..	-10,24,07,608

(a) Adjustment of Rs. 14,627 debit to the head "40—Agriculture" wrongly included under this head in the accounts for 1953-54.

(b) This figure is still provisional.

85-B—Appropriations to the Contingency Fund

The initial allocation to the Contingency Fund as well as similar additional allocations, if any, made out of Capital under appropriate enactments of Parliament/State Legislature, are recorded under this major head. Such allocations, if made out of revenue, are, however, recorded under the minor head "Appropriations to the Contingency Fund" subordinate to the major head "57—Miscellaneous".

No. 84-B—ACCOUNT showing APPROPRIATIONS to the CONTINGENCY FUND OF INDIA and of the STATES during and to end of the year, 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Central Government . . . . .	..	15,00,00,000
Government of Ajmer	10,00,000	10,00,000
Government of Bhopal	10,00,000	10,00,000
Government of Delhi	10,00,000	10,00,000
Government of Himachal Pradesh	10,00,000	10,00,000
Government of Vindhya Pradesh	10,00,000	10,00,000
Government of Bihar . . . . .	..	1,00,00,000
Government of Bombay . . . . .	..	3,00,00,000
Government of Madhya Pradesh . . . . .	..	50,00,000
Government of Orissa	65,00,000	1,00,00,000
Government of Punjab . . . . .	..	50,00,000
Government of Uttar Pradesh . . . . .	..	4,00,00,000
Government of Hyderabad . . . . .	..	1,00,00,000
Government of PEPSU . . . . .	..	50,00,000
Government of Rajasthan . . . . .	..	50,00,000
Government of Saurashtra . . . . .	..	50,00,000
Total (Voted)	1,15,00,000	28,00,00,000

85-C—Transfer of the Sale Proceeds of American Loan Wheat

Under the agreement of the 15th June, 1951 a loan of \$190 million was made by the Government of the United States of America to India for the purchase of food grains. It has been decided by the Government of India that the sale proceeds of wheat purchased from the loan should be transferred to a Special Development Fund and utilized for financing development projects. The net cash realised by the sale of wheat is, therefore, funded by transferring each year a sum equal to the value of the wheat received during that year, at the pool price (or any other reasonable price that may be fixed by the Government.), to the "Special Development Fund". As the sale proceeds of the wheat are initially credited to the major head "87—Capital Outlay on Schemes of Government Trading" and merged in the general balances of Government, the transfer to the above fund is treated as a specific item of expenditure and debited to this major head.

No. 84-C—ACCOUNT showing TRANSFER of the SALE PROCEEDS of AMERICAN LOAN WHEAT to the SPECIAL DEVELOPMENT FUND during and to end of the year 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Transfer of the sale proceeds of American Loan Wheat	73,32,01,898
Total	73,32,01,898

85-D—Compensation to Displaced Persons

This capital major head opened in the accounts for 1954-55 records the expenditure incurred on the payment of compensation to displaced persons. The expenditure debited initially to this head is to be written back to revenue under the head "57—Miscellaneous-Expenditure on Displaced Persons" in equal annual instalments spread over a period of 15 years.

No. 84-D—ACCOUNT showing EXPENDITURE incurred on PAYMENT of COMPENSATION to DISPLACED PERSONS during and to end of the year 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Gross Payments	11,74,32,832	11,74,32,832
<i>Deduct</i> —Amount financed from the Revenues . . . . .	..	..
<i>Net</i> Expenditure outside the Revenue Account	11,74,32,832	11,74,32,832

FINANCE AND REVENUE ACCOUNTS
1954-55

Sections K. and KK.—Defence Services

Revenue Account—	Rs.	Capital Account Outside the Revenue Account—	Rs.
Receipts	14,68,58,856	Expenditure	8,46,51,312
Expenditure	2,01,34,46,858		

Major Head	No. of Accounts	Details of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
General	85	General Summary of Defence Services	509	1,95,12,39,314	..	..
Defence Services Effective	86-A	Abstract Account of Receipts	512	..	14,36,63,936	..
Do.	86-B	Abstract Account of Expenditure—				
		(i) Army	512	..	..	1,45,48,56,423
		(ii) Navy	512	..	..	11,05,08,162
		(iii) Air Force	512	..	..	29,58,57,573
Do.	86-C	Detailed Account of Receipts	513—514	..	..	..
Do.	86-D	Detailed Account of Expenditure	515—517	..	..	..
Defence Services Non-Effec-	87-A	Abstract Account of Receipts	518	..	31,94,920	..
Do.	87-B	Abstract Account of Expenditure	518	..	..	15,22,24,700
Do.	87-C	Detailed Account of Receipts	519	..	..	..
Do.	87-D	Detailed Account of Expenditure	519	..	..	..
Defence Services Capital Outlay outside the Revenue Account.	87-E	Abstract Account of Expenditure	520	..	..	8,46,51,312
Do.	87-F	Detailed Account of Expenditure	521	..	..	..
		Total		1,95,12,39,314	14,68,58,856	2,09,80,98,170

No. 85—GENERAL SUMMARY of DEFENCE SERVICES during the year ended 31st March, 1955

	Gross Expenditure	Receipts	Net Expenditure
	Rs.	Rs.	Rs.
Defence Services Effective	1,86,12,22,158	14,36,63,936	1,71,75,58,222
Defence Services Non-Effective	15,22,24,700	31,94,920	14,90,29,780
Defence Services Capital Outlay	8,46,51,312	..	8,46,51,312
Total	2,09,80,98,170	14,68,58,856	1,95,12,39,314

Sections K. and KK.—Defence Services

GENERAL

Consequent on the revision of the form of the Budget from the year 1949-50, separate Major Heads have been provided for Navy and Air Force i.e., 59 and 60 instead of showing them as Sub Major Heads under Major Head 58—Defence Services Effective. Non-effective charges formerly accounted for under Major Head 59, are shown under Major Head 60-A. Under this arrangement the Major Heads of Account for Defence Services are:—

A. Receipts—

- (i) XLVII—Defence Services Effective.
- (ii) XLVIII—Defence Services Non-Effective.

B. Disbursements—

- (iii) 58—Defence Services Effective—Army.
- (iv) 59—Defence Services Effective—Navy.
- (v) 60—Defence Services Effective—Air Force.
- (vi) 60-A—Defence Services Non-Effective.
- (vii) 86—Defence Capital Outlay.

A—RECEIPTS

Major Head XLVII—Defence Services Effective—has been sub-divided into Sub Major Heads I—Army, II—Navy, and III—Air Force which record all receipts connected with Army (including Military Engineer Services), Navy and Air Force respectively other than non-effective receipts which are recorded under a separate Major Head XLVIII—Defence Services Non-Effective. The receipts under Sub-Major Head I—Army are again distributed under nine Main Heads denoted by Roman numerals (viz., I to VIII and X). The transactions are set forth in abstract under several Main Heads in Account No. 86-A. This Account is followed by Detailed Account No. 86-C which gives the figures head by head under the principal sub-headings.

B—DISBURSEMENTS

Major Heads 58, 59 and 60 record all charges connected with Army (including Military Engineer Services), Navy and Air Force respectively, other than non-effective charges which are recorded under Major Head 60-A—Defence Services Non-Effective. The charges under Major Head 58 are again distributed under nine Main Heads denoted by international numerals (viz. 1 to 8 and 10). The transactions are set forth in abstract under several Main Heads in Account No. 86-B. This Account is followed by Detailed Account No. 86-D, which gives the figures head by head under the principal descriptive headings.

A brief description of each of the heads is given below :—

EXPENDITURE IN INDIA

Major Head 58—Defence Services Effective—Army

Main Head 1—Pay and Allowances of the Regular Army—

This is the most important head covering all charges in connection with the pay and allowances of all military personnel of the Regular Army in various Arms and Services (including Reservists but excluding the personnel of the Ministry of Defence Security Corps serving with the Navy and Air Force, the charges in respect of which are adjusted under Major Heads 59 and 60 respectively (commencing from the accounts for 1954-55) and those employed in the Manufacturing Establishments (Main Head 5).

Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.—

Under this head is recorded expenditure on pay and allowances and miscellaneous expenses of the Forces which are not part of the Regular Army but which have been raised and maintained as Auxiliaries to the Regular Forces. The pay and allowances of the personnel of the Regular Army attached to these Forces are recorded under Main Head 1.

Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army—

The charges brought to account under this head relate to the pay and allowances of all civilian employees in various units and formations of the Army other than those employed in non-regular units and Manufacturing Establishments, the expenditure in respect of which is recorded under Main Heads 2 and 5 respectively but including the pay and allowances of the personnel of the Defence Accounts Department employed in all the accounts offices other than those of the Controller of Defence Accounts (Navy) and Controller of Defence Accounts (Air Force), the expenditure in respect of which is adjusted under Major Heads 59 and 60 respectively (commencing from the accounts for 1954-55). The pay and allowances of civilian engineer officers and staff (other than work-charged personnel) employed in the Military Engineer Services are also charged to this head.

Main Head 4—Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments)—

The charges under this head consist of travelling and outstation allowances, movements by rail of military personnel and stores, payments to Railways on account of maintenance etc. charges for rolling stock, coastal moves, sea and air passages in and outside India, hired transport for the conveyance of all 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 Cantonment Boards and institutions, anti-malarial measures, etc.

Main Head 5—Expenditure on Manufacturing Establishments—

Under this head are recorded charges relating to several Manufacturing Establishments of the Army other than expenditure of capital nature for which provision is made under Major Head 86—Defence Capital Outlay. These charges comprise mainly of expenditure (including that on stores and works) on account of factories (both Ordnance and Clothing) which manufacture arms, ammunition and other equipment and clothing to meet the needs of Armed Forces and Farms which provide a reliable supply of pure dairy produce to the Armed Forces and fodder for the animals of the Army. The cost of supplies made from these manufacturing establishments to the Navy and Air Force are recorded under Major Heads 59 and 60 by contra credit to this Main Head.

Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services)—

The expenditure on procurement of stores other than those obtained (a) through manufacture in the Ordnance and Clothing Factories and Military Farms and (b) from the United Kingdom, charges for which are booked under Main Heads 5 and 8 respectively, is brought to account under this head.

Purchase of stores for the Military Engineer Services, Navy and Air Force is, however, accounted for under Main Head 7 of Major Head 58 and Major Heads 59 and 60 respectively.

Main Head 7—Expenditure on Works (Other than Capital Projects), Maintenance, etc.—

The expenditure on works (other than Capital projects), maintenance of military buildings, roads, water supply, electric and other installations and furniture, hire charges of land and buildings including compensation and procurement of tools, plant, machinery and engineer and transportation of stores, is brought to account under this head. The expenditure incurred on Major Works in respect of projects undertaken prior to 1st April, 1948 is also recorded under this head. The works transactions of the Army Ordnance Factories, Military Farms, Navy and Air Force are, however, recorded under their respective heads with a view to exhibiting in one place the entire expenditure connected therewith.

Main Head 8—Charges in England—

All charges on account of pay, etc., of personnel on duty or on leave in the United Kingdom and on procurement of stores from that country for the Army including Manufacturing Establishments but excluding stores required for Military Engineer Services and also those whose cost is debitable to Major Head 86—Defence Capital Outlay, are brought to account under this head.

Main Head 10—Loss or Gain by Exchange—

All sterling transactions are converted at the official rate of exchange *i.e.*, Re. 1=1 sh. 6 d. and compiled under "Charges in England". Then they are converted at 1 sh. 5-31/32 d. and the difference between the two is compiled under this head.

Major Head 59—Defence Services Effective—Navy (including Stores and Works)

The charges brought to account under this Major Head cover all expenditure on pay and allowances of the personnel of the Navy (including personnel of the Ministry of Defence Security Corps attached to the Naval Establishments) and of Civilians employed with the Naval Establishments [including those employed in the office of the Controller of Defence Accounts (Navy)], transportation and miscellaneous expenses, procurement of stores for the use of Navy including supplies arranged through the Army authorities and the direct cost of works (including departmental charges thereon) 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 operation of the Air Force *i.e.*, expenditure on pay and allowances of Air Force personnel (including personnel of the Ministry of Defence Security Corps attached to the Air Force Establishments) and of Civilians employed with Air Force units and formations [including those employed in the office of the Controller of Defence Accounts (Air Force)] transportation and miscellaneous charges, procurement of stores including cost of supplies obtained from the Army and cost of erection, recondition, repair and overhaul of Air Force equipment under contract with Civilian firms, construction of works (including departmental charges thereon) other than Capital Projects and maintenance of Air Force buildings, airfields and other installations. Expenditure on purchase of aircraft is also recorded under this head (*w.e.f.* the year 1951-52). The expenditure on Capital projects and acquisition of land is shown under Major Head 86—Defence Capital Outlay.

RECEIPTS IN INDIA

The receipts relating to Army (including the Military Engineer Services), Navy and Air Force are brought to account under Main Heads I to VII and X of Sub Major Head I and Sub Major Heads II and III of Major Head XLVII respectively.

RECEIPTS AND EXPENDITURE IN ENGLAND

Prior to 1st April 1937, all transactions in England relating to Indian Revenues were adjusted as far as possible under final-heads in the books of the accounting authorities in England. This procedure has been changed from 1st April 1937 and all English transactions with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Accounts to be brought to account along with similar transactions, in this country.

Receipts—

The receipts in England relating to the Army are brought to account under Main Head VIII under Sub Major Head I of Major Head XLVII; receipts pertaining to Navy and Air Force are credited to Sub-Major Heads II and III respectively of Major Head XLVII.

Expenditure—

The nature of transactions recorded under this head in respect of Army is already explained above under Main Head 8—Charges in England—of Major Head 58.

The expenditure on account of pay and allowances and stores relating to Navy and Air Force is shown separately under Major Heads 59 and 60 respectively.

No. 86-A --ABSTRACT ACCOUNT of DEFENCE SERVICES EFFECTIVE--RECEIPTS for the year ended 31st March, 1955

Heads of Receipts	Receipts in India	Receipts in England (Sterling converted into Rupees @ £1 = Rs. 13-1/3).	Total India and England
	Rs.	Rs.	Rs.
XLVII--Defence Services Effective--			
Sub-Major Head I--Army--			
Main Heads--			
I. Pay and Allowances of the Regular Army	7,49,356	..	7,49,356
II. Pay and Allowances of the Territorial Army, etc.	4,827	..	4,827
III. Pay and Allowances of Civilians	2,67,261	..	2,67,261
IV. Transportation and Miscellaneous	1,20,24,293	..	1,20,24,293
V. Manufacturing Establishments	3,49,35,536	..	3,49,35,536
VI. Stores	4,65,44,137 (B)	..	4,65,44,137 (B)
VII. Military Engineer Services (including Stores)	1,87,42,981	..	1,87,42,981
VIII. Receipts in England	..	1,54,25,951	1,54,25,951
X. Loss or Gain by Exchange	26,828	..	26,828
Total--Sub-Major Head I--Army	11,32,95,219 (B)	1,54,25,951	12,87,21,170 (B)
Sub-Major Head II--Navy	38,19,490	41,050	38,60,540
Sub-Major Head III--Air Force	1,07,18,701	3,63,525	1,10,82,226
Total--Defence Services Effective--Receipts	12,78,33,410	1,58,30,526	14,36,63,936

No. 86-B --ABSTRACT ACCOUNT of DEFENCE SERVICES EFFECTIVE--CHARGES for the year ended 31st March, 1955

Heads of Expenditure	Charges in India	Charges in England (Sterling converted into Rupees @£1=Rs. 13-1/3)	Total India and England
	Rs.	Rs.	Rs.
Major Head 58--Defence Services Effective--Army--			
Main Heads--			
1. Pay and Allowances of the Regular Army	..	..	..
2. Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.	45,46,31,949	..	45,46,31,949
3. Pay and Allowances of civilians employed with (or for) the Army.	64,10,022	..	64,10,022
4. Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments).	21,88,61,340	..	21,88,61,340
5. Expenditure on Manufacturing Establishments	12,22,74,821	..	12,22,74,821
6. Purchase and sale of Stores (Other than for Manufacturing Establishments and Military Engineer Services)	15,91,76,121 (D)	..	15,91,76,121 (D)
7. Expenditure on Works (other than Capital projects), Maintenance etc.	29,39,29,133 (D)	..	29,39,29,133 (D)
8. Charges in England	10,22,78,572 (C)	..	10,22,78,572 (C)
9. Loss or gain by Exchange	..	9,71,25,552	9,71,25,552
Total Major Head 58--Defence Services Effective--Army	1,35,77,30,871	9,71,25,552	1,45,48,56,423
Major Head 59--Defence Services Effective--Navy (including Stores and Works).	8,85,17,538	2,19,90,624	11,05,08,162
Major Head 60--Defence Services Effective--Air Force (including Stores and Works).	22,11,72,904 (A)	7,46,84,669	29,58,57,573 (A)
Total--Defence Services Effective--Charges (Voted)	1,66,74,21,313	19,38,00,845	1,86,12,22,158

(A) Excludes a sum of Rs. 95,389 chargeable to this Head but erroneously booked to Major Head 86--Sub-Head C-2 during 1954-55 [See Note (A) at pages 517 and 521 also.]

(B) Includes a sum of Rs. 62,800 representing credit on account of the cost of M. T. Vehicles and connected stores issued to Farms (erroneously credited under this head) and excess charges to Major Head 86--Sub Head A(c)--Farms during 1954-55 [See note (B) at pages 514 and 521 also.]

(C) Includes a sum of Rs. 45,626 representing charges incurred on watch and ward, salvage and repairs etc. in respect of certain surplus stores which were wrongly compiled under Major Head 86--Sub Head D(b) during 1954-55 instead of to Major Head 58--Main Head 7 [see Note C at pages 516 and 521 also].

(D) A sum of Rs. 8,06,166 representing the cost of certain centrally purchased stores intended for the feed of Military Farm animals which was required to be adjusted under Main Head 5 was erroneously booked under Main Head 6 [see Note (D) at page 516 also].

No. 86-C—DETAILED ACCOUNT of DEFENCE SERVICES EFFECTIVE.—RECEIPTS for the year ended 31st March, 1955

Heads of Receipts		
Major Head XLVII—Defence Services Effective—		Rs.
Sub Major Head I—Army—		
Main Head I—Pay and Allowances of the Regular Army—		
Miscellaneous Receipts		7,49,356
Total—Receipts under Main Head I—Pay and Allowances of the Regular Army		7,49,356
Main Head II—Pay and Allowances of the Territorial Army, etc.—		
Miscellaneous Receipts		4,827
Total Receipts under Main Head II—Pay and Allowances of the Territorial Army, etc.		4,827
Main Head III—Pay and Allowances of Civilians—		
(1) Recoveries on account of audit fees from Cantonment Boards		40,239
(2) Other Miscellaneous Receipts		2,27,022
Total Receipts under Main Head III—Pay and Allowances of Civilians		2,67,261
Main Head IV—Transportation and Miscellaneous—		
Sub Heads—		
A. Contributions from local Governments and other parties towards the cost of training their personnel at Training and Educational Establishments		5,56,432
B. Contributions from other Departments or Governments on account of Passage Contributions in respect of personnel lent for service from the Army . . . . .		..
C. Branding and covering fees realised by Remount Establishments		1,850
D. Recoveries on account of hospital stoppages		3,25,955
E. Receipts from Cantonments and Military Lands and Estates		23,44,135
F. Other Miscellaneous Receipts		87,95,921
Total Receipts under Main Head IV—Transportation and Miscellaneous		1,20,24,293
Main Head V—Manufacturing Establishments—		
Sub Heads—		
A. Factories		3,15,15,011
B. Military Farms		34,20,525
Total Receipts under Main Head V—Manufacturing Establishments		3,49,35,536
Main Head VI—Stores—		
Sub Heads—		
A. Army Service Corps		64,50,928
B. Animals		41,444
C. Army Ordnance Corps		(B) 3,98,82,630
D. Medical and Veterinary Stores		1,69,135
Total Receipts under Main Head VI—Stores		(B) 4,65,44,137

(B) Please see remarks against (B) on next page.

No. 86-C—DETAILED ACCOUNT of DEFENCE SERVICES EFFECTIVE—RECEIPTS for the year ended 31st March 1955—*contd.*

Heads of Receipts		Rs.
Main Head VII—Military Engineer Services (including Stores)—		
Sub Heads—		
A. Rents		75,53,281
B. Recoveries on account of Supply of water and Electricity		36,86,228
C. Receipts from the disposal of surplus lands, buildings, etc.		30,69,853
D. Other Miscellaneous Receipts		44,33,619
Total Receipts under Main Head VII—Military Engineer Services		1,87,42,981
Main Head VIII—Receipts in England—		
Sub Head A.—Transportation and Miscellaneous		1,54,25,951
Total Receipts under Main Head VIII—Receipts in England		1,54,25,951
Main Head X—Loss or Gain by Exchange—		
Loss or Gain by Exchange		26,828
Total Main Head X—Loss or Gain by Exchange		26,828
Total Receipts under Sub Major Head I—Army		(B)12,87,21,170
Sub Major Head II—Navy—		
Sub Heads—		
A. Receipts in respect of Supplies and Services		10,47,948
B. Sale proceeds of Stores, etc.		10,12,754
C. Receipts from Works		11,49,027
D. Miscellaneous		6,09,690
Total Receipts under Sub Major Head II—Navy		38,60,540
Sub Major Head III—Air Force—		
Sub Heads—		
A. Receipts in respect of Supplies and Services		73,15,349
B. Works		18,49,617
C. Miscellaneous Receipts		15,53,103
Total Receipts under Sub Major Head III—Air Force		1,10,82,226
D. Receipts in England		41,050
E. Loss or Gain by Exchange		71

(B) Includes a sum of Rs. 62,800 representing *contra* credit on account of the cost of M.T. Vehicles and connected stores issued to Military Farms excess charged to Major Head 86 Sub-head A(c)—Farms during 1954-55 [see Note (B) at page 521 also.]

No. 86-D—DETAILED ACCOUNT OF DEFENCE SERVICES EFFECTIVE—CHARGES for the year ended 31st March 1955

Heads of Expenditure		
Major Head 58 - Defence Services Effective - Army		
Main Head 1 - Pay and Allowances of the Regular Army -		Rs.
Sub Heads—		
A. Pay and Allowances including Kit and Clothing Allowances		44,14,44,115
D. Deferred Pay		1,29,29,480
E. Release Benefits		2,58,354
Total Charges under Main Head I—Pay and Allowances of the Regular Army		45,46,31,949
Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.—		
Sub Heads		
A. Territorial Army		61,95,540
B. National Cadet Corps		2,14,482
Total charges under Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.		64,10,022
Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army—		
Sub Heads—		
A. Fighting Services		1,28,85,948
B. Specialised Training Establishments		26,50,144
C. Educational Establishments		11,82,329
D. Army Service Corps Units and Formations		77,16,098
E. Remounts and Veterinary Establishments		11,42,992
F. Ordnance Establishments		7,62,01,547
G. Electrical and Mechanical Engineer Units and formations		2,20,07,851
H. Hospitals and other Medical Establishments		60,01,983
I. Defence Accounts Offices		2,90,10,803
J. Technical Development Organisation		2,22,45,227
K. Recruiting Organisation		6,10,032
L. Army Headquarters, Command Headquarters and other Staff formations		1,55,41,214
M. Military Engineer Services		1,82,72,429
N. Scientific Adviser to the Ministry of Defence		8,62,749
O. Other Miscellaneous Establishments		25,29,994
Total Charges under Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army		21,88,61,340
Main Head 4—Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments)—		
Sub Heads—		
A. Transportation		7,13,93,377
B. Conservancy and Hot Weather Establishment Charges		70,13,415
C. Miscellaneous		4,38,68,029
Total Charges under Main Head 4—Transportation, Conservancy, etc.		12,22,74,821
Main Head 5—Expenditure on Manufacturing Establishments—		
Sub Heads—		
A. Factories		14,41,41,379
B. Military Farms		(D) 1,50,34,742
Total Charges under Main Head 5—Expenditure on Manufacturing Establishments		(D) 15,91,76,121

(D) Please see remarks against (D) on next page.

K. and KK.—Defence Services.

No 86-D DETAILED ACCOUNT of DEFENCE SERVICES EFFECTIVE—CHARGES for year ended 31st March, 1955—*contd.*

Heads of Expenditure

	Rs.
Main Head 6—Purchase and sale of Stores (other than for Manufacturing Establishments and Military Engineer Services)—	
Sub Heads—	
A. Army Service Corps Stores	(D)15,64,02,201
B. Animals	4,39,611.
C. Army Ordnance Corps Stores	13,56,94,081
D. Medical Stores	13,93,240
Total Charges under Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services)	(D)29,39,29,133
Main Head 7—Expenditure on works (other than Capital Projects), Maintenance, etc.—	
Sub Heads—	
A. Works	1,09,74,945.
B. Maintenance, Buildings, Communications, etc.	5,05,50,970
C. Maintenance and Operation of installations	2,01,60,180
D. General Charges	1,47,39,184
E. Tools, Plants and Machinery	94,56,306.
F. Stores (including Transportation stores)	(C)—27,65,255.
G. Military Engineer Services Advances	—8,37,758
Total Charges under Main Head 7—Expenditure on Works (other than Capital Projects), etc.	(C)10,22,78,572
Main Head 8—Charges in England—	
Sub Heads—	
A. Pay and Allowances	16,26,127
B. Expenditure on Manufacturing Establishments	62,82,676
C. Purchase of Stores for the Army	8,77,39,902
D. Transportation	3,52,034
E. Miscellaneous	10,43,537
F. Release Benefits	81,276
Total Charges under Main Head 8—Charges in England	9,71,25,552
Main Head 10—Loss or Gain by Exchange—	
Loss or Gain by Exchange	1,68,913
Total Charges under Main Head 10—Loss or Gain by Exchange	1,68,913
Total Charges under Major Head 58—Defence Services Effective—Army	1,45,48,56,423

(C) Excludes a sum of Rs. 45,626 representing charges for watch, ward, salvage and repair etc., in respect of certain surplus stores, compilable to this head but wrongly booked to Major Head 86—Sub Head D(b) during 1954-55 [See note (C) at page 521 also].

(D) A sum of Rs. 8,06,166 representing the cost of certain centrally purchased stores intended for the feed of Military Farm animals which was required to be adjusted under Main Head 5-B was erroneously booked to Main Head 6-A.

No. 86-D— DETAILED ACCOUNT OF DEFENCE SERVICES EFFECTIVE— CHARGES for the year ended 31st March, 1955
concl'd.

Heads of Expenditure	
Major Head 59—Defence Services Effective—Navy (including Stores and Works)—	Rs.
Sub Heads—	
A. Pay and Allowances of Navy	2,53,68,101
B. Pay and Allowances of Reservists	78,479
C. Pay and Allowances of Civilians	2,29,52,111
D. Transportation and Miscellaneous	51,05,616
E. Expenditure on Stores	2,64,13,976
F. Cost of Works (other than Capital Projects), Maintenance, etc.	85,61,011
G. Charges in England	2,19,90,624
H. Loss or Gain by Exchange	38,244
Total Charges under Major Head 59—Defence Services Effective—Navy	11,05,08,162
Major Head 60—Defence Services Effective—Air Force (including Stores and Works)—	
Sub Heads -	
A. Pay and Allowances of the Air Force	5,34,02,921
B. Pay and Allowances of Reserve and Auxiliary Services . . . . .	..
C. Pay and Allowances of Civilians	2,03,04,807
D. Transportation and Miscellaneous Charges	1,29,83,702
E. Expenditure on Stores	11,66,95,590
F. Cost of Works (other than Capital Projects), Maintenance, etc.	(A) 1,76,55,998
G. Charges in England	(B) 7,46,84,669
H. Loss or Gain by Exchange	1,29,886
Total Charges under Major Head 60—Defence Services Effective—Air Force	29,58,57,573

(A) Excludes a sum of Rs. 55,389 chargeable to this head but erroneously booked to Major Head 86, Sub Head C—2—Acquisition of land during 1954-55. [See note (A) at page 521 also].

(B) Includes a sum of Rs. 5,70,213 on account of departmental charges relating to 'Vampire' Project erroneously booked to this head instead of to Sub-Head E.

Major Head XLVIII/60-A—Defence Services Non-Effective

Non-effective charges are classified under five Main Heads 1, 2, 3, 4 and 6 of Major Head 60-A to exhibit separately the transactions on account of the Army, Navy, Air Force, expenditure in England and Loss or Gain by Exchange respectively. The corresponding receipts are shown under Main Heads I, II, III, IV and VI of Major Head XLVIII.

2. Non-effective charges consist of payments of pensions and gratuities to individuals who have retired after completing the prescribed periods of satisfactory service with the Armed Forces, wound and injury pensions, pensions to families of personnel whose death is directly attributable to conditions of service and rewards for military service, such as allowances attached to Military Decorations and Medals and Jangi Inams.

3. The expenditure in England is mainly on account of pensions and gratuities paid in England mostly to British personnel who had previously served with the Indian Army, Navy and Air Force and retired or otherwise became non-effective and medical treatment of retired officers, etc.

4. The receipts represent mainly pension contributions from other Governments or Departments and miscellaneous receipts such as hospital stoppages from retired officers, etc.

No. 87-A—ABSTRACT ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—RECEIPTS for the year ended 31st March, 1955

Heads of Receipts	Receipts in India	Receipts in England (Sterling converted into Rupees @ £1 = Rs. 13½)	Total India and England
	Rs.	Rs.	Rs.
Major Head XLVIII—Defence Services Non-Effective—			
Main Head I—Army	21,19,686	..	21,19,686
Main Head II—Navy	4,307	..	4,307
Main Head III—Air Force	4,829	..	4,829
Main Head IV—Receipts in England . . . . .	..	10,64,248	10,64,248
Main Head VI—Loss or Gain by Exchange	1,850	..	1,850
Total Defence Services Non-Effective—Receipts	21,30,672	10,64,248	31,94,920

No. 87-B—ABSTRACT ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—CHARGES for the year ended 31st March, 1955

Heads of Expenditure	Charges in India	Charges in England (Sterling converted into Rupees @ £1 = Rs. 13½)	Total India and England
	Rs.	Rs.	Rs.
Major Head 60-A—Defence Services Non-Effective—			
Main Head 1—Army	10,16,23,003	..	10,16,23,003
Main Head 2—Navy	13,49,742	..	13,49,742
Main Head 3—Air Force	4,72,324	..	4,72,324
Main Head 4—Charges in England . . . . .	..	4,86,94,943	4,86,94,943
Main Head 6—Loss or Gain by Exchange	84,688	..	84,688
Total Defence Services Non-Effective—Charges	10,35,29,757	4,86,94,943	15,22,24,700
Charged	18,34,467	4,355	18,38,822
Voted	10,16,95,290	4,86,90,588	15,03,85,878

No. 87-C—DETAILED ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—RECEIPTS for the year ended 31st March, 1955

Heads of Receipts		Rs.
Major Head XLVIII—Defence Services Non-Effective—		
Main Head I—Army—		
Sub-Head A—Receipts in India		21,19,686
Main Head II—Navy—		
Sub Head A—Receipts in India		4,307
Main Head III—Air Force—		
Sub Head A—Receipts in India		4,829
Main Head IV—Receipts in England—		
Sub Heads—		
A. Army		10,62,168
B. Navy		1,813
C. Air Force		267
Main Head VI—Loss or Gain by Exchange—		
Loss or Gain by Exchange		1,850
Total Defence Services Non-Effective—Receipts		31,94,920

No. 87-D—DETAILED ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—CHARGES for the year ended 31st March, 1955

Heads of Expenditure		Rs.
Major Head 80-A—Defence Services Non-Effective—		
Main Head 1—Army—		
Sub Heads—		
A. Rewards for Military Services		32,07,273
B. Pensions		9,84,15,730
Total Charges under Main Head 1—Army		10,16,23,003
Main Head 2—Navy—		
Sub Heads—		
A. Rewards for Military Services		16,521
B. Pensions, etc.		13,33,221
Total Charges under Main Head 2—Navy		13,49,742
Main Head 3—Air Force—		
Sub Heads—		
A. Rewards for Military Services		31,138
B. Pensions		4,41,186
Total Charges under Main Head 3—Air Force		4,72,324
Main Head 4—Charges in England—		
Sub Heads—		
A. Army		4,72,09,785
B. Navy		14,47,176
C. Air Force		37,982
Total Charges under Main Head 4—Charges in England		4,86,94,943
Main Head 6—Loss or Gain by Exchange—		
Loss or Gain by Exchange		84,688
Total Main Head 6—Loss or Gain by Exchange		84,688
Total Defence Services Non-Effective—Charges		15,32,24,700

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.

2. Expenditure of a capital nature such as on the construction of works projects for Training Establishments and other units and formations, Capital works for the Manufacturing Establishments and purchase of plant and machinery, acquisition of land, purchase of vessels for the Navy and investment in Industries are recorded under it.

Commencing from the year 1951-52, the expenditure on the purchase of aircraft is being adjusted under Major Head 60—Defence Service Effective—Air Force.

3. Recoveries from other Central Government Departments, States and other Governments etc. on account of stores and installations which were taken over from the United Kingdom Government on 1st April, 1947, are brought to account under this Major Head.

No. 87-E—ABSTRACT ACCOUNT OF DEFENCE CAPITAL OUTLAY during and to end of the year 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Major Head 86—Defence Capital Outlay—		
Estimated Balance brought forward on 15-8-1947 . . . . .	..	1,44,15,54,512 (Z)
Sub Head A—Army (including Factories and Farms)	5,24,94,683	43,24,14,465 (B)
Sub Head B—Navy	3,94,76,803	13,08,61,569
Sub Head C—Air Force	2,02,99,589	16,18,77,392 (A)
Sub Head D—Stores and fixed installations taken over from the United Kingdom on 1st April, 1947.	— 3,24,97,203	76,33,76,333 (C)
Sub Head E—Industrial Development	48,77,440	3,83,27,379
Total Major Head 86—Defence Capital Outlay	8,46,51,312	2,96,84,11,650
Charged . . . . .	..
Voted	8,46,51,312	

(For footnotes See next page)

No. 87-F—DETAILED ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1954-55

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Major Head 86—Defence Capital Outlay—		
Estimated Balance brought forward on 15-8-1947		1,44,15,54,512 (Z)
Sub Head A—Army (including Factories and Farms)—		
(a) Army	1,55,10,716	19,87,83,926
(b) Factories	2,44,17,027	18,67,50,449
(c) Farms	14,50,207	55,48,322 (B)
(d) National Defence Academy	1,11,16,733	4,13,31,768
Total Sub Head A—Army (including Factories and Farms)	5,24,94,683	43,24,14,465 (B)
Sub Head B—Navy—		
1. Works other than Dockyard Expansion	1,70,10,103	6,49,92,241
2. Acquisition of land	64,772	47,23,963
3. Purchase of Naval Vessels	2,17,45,844	5,99,15,211
4. <i>Deduct</i> —Receipts from the disposal of Naval Lands, buildings, etc. financed originally from Capital. . . . .	..	..
5. Dockyard Expansion Scheme	6,56,084	12,30,164
Total Sub Head B—Navy	3,94,76,803	13,08,61,569
Sub Head C—Indian Air Force—		
1. Works	2,00,80,934	9,46,74,866
2. Acquisition of Land	2,18,655	25,72,613 (A)
3. Purchase of Aircraft . . . . .	..	6,46,29,913
4. <i>Deduct</i> —Receipts from disposal of Air Force Lands, buildings, etc., financed originally from Capital. . . . .	..	..
Total Sub Head C—Indian Air Force	2,02,99,589	16,18,77,392 (A)
Sub Head D—Stores and fixed installations taken over from the United Kingdom Government on 1st April, 1947—		
(a) Payment for stores and fixed installations . . . . .	..	1,33,33,33,333
(b) <i>Deduct</i> —Receipts and recoveries	3,24,97,203	56,99,57,000 (C)
Total Sub Head D—Stores and fixed installations taken over from the United Kingdom Government on 1st April, 1947.	—3,24,97,203	76,33,76,333 (C)
Sub Head E—Industrial Development—		
1. Investments in the share Capital of Hindustan Aircraft Limited . . . . .	..	3,20,16,600
2. Wireless projects	48,77,440	63,10,779
Total Sub Head E—Industrial Development	48,77,440	3,83,27,379
Total Defence Capital Outlay	8,46,51,312	2,96,84,11,650

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

(A) A sum of Rs. 95,389 has been deducted to rectify an erroneous adjustment made under this head during 1954-55. The sum was correctly chargeable to Major Head 60—Sub-Head F [See Note (A) at pages 512 and 517 also].

(B) A sum of Rs. 62,800 on account of M.T. Vehicles and connected stores issued to Military Farms, has been deducted to rectify an excess booking made under this head during the year 1954-55 [See note (B) at pages 512 and 514 also].

(C) A sum of Rs. 45,626 representing charges incurred on watch and ward, salvage and repair etc., in respect of certain surplus stores which were wrongly compiled to this head during 1954-55 instead of to Major Head 58, Main Head 7- F has been deducted to rectify the erroneous booking. [See Note (C) at page 516 also].

E. and KK.—Defence Services.

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

Revenue Rs. 30,76,72,439

Expenditure Rs. 30,89,06,128

Major Heads	Number of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Grants-in-aid from Central Government	88	Receipts—			
		State	525	30,65,82,092	..
Grants-in-aid to State Governments	88	Expenditure—			
		Central	525	..	30,84,87,556
Miscellaneous Adjustments between Central and State Governments	89	Receipts—			
		Central and State	526	10,90,347	..
Ditto.	89	Expenditure—			
		Central and State	526	..	4,18,572
		Total		30,76,72,439	30,89,06,128

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

This Section records the Grants-in-aid payable by the Central Government to State Governments under article 273, 275 and 278 of the Constitution of India and such Miscellaneous adjustments between the Central and State Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate Revenue or Service heads.

No. 88—ACCOUNT of GRANTS-IN-AID from CENTRAL GOVERNMENT to STATE GOVERNMENTS during the year ended 31st March, 1955

RECEIPTS	Grants-in-aid under Article 273 of the Constitution	Grants-in-aid under Article 275 of the Constitution	Other Grants-in-aid	Total	EXPENDITURE	Grants-in-aid under Article 273 of the Constitution	Grants-in-aid under Article 275 of the Constitution	Other Grants-in-aid	Total
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Grants-in-aid from the Central Government					CENTRAL GOVERNMENT—				
STATE GOVERNMENTS—					Grant-in-aid to State Govern-				
Ajmer	..	..	(a) 99,82,000	99,82,000	ments—				
Bhopal	..	..	(b) 1,36,00,000	1,36,00,000	Ajmer	..	..	(a) 1,01,15,398	1,01,15,398
Coorg	..	..	(c) 1,13,000	1,13,000	Delhi	..	..	6,40,000	6,40,000
Delhi	..	..	6,40,000	6,40,000	Vindhya Pradesh	..	..	(e) 1,31,23,728	1,31,23,728
Himachal Pradesh	..	..	(d) 90,00,000	90,00,000	Andhra	..	12,03,000	..	12,03,000
Vindhya Pradesh	..	..	(e) 1,24,50,000	1,24,50,000	Assam	75,00,000	2,78,71,000	..	3,53,71,000
Andhra	..	12,03,000	..	12,03,000	Bihar	75,00,000	86,00,000	..	1,61,00,000
Assam	75,00,000	2,78,71,000	..	3,53,71,000	Bombay	..	20,31,000	..	20,31,000
Bihar	75,00,000	86,00,000	..	1,61,00,000	Madhya Pradesh	..	61,00,000	(f) 1,36,00,000	1,97,00,000
Bombay	..	20,31,000	..	20,31,000	Madras	..	1,90,000	..	1,90,000
Madhya Pradesh	..	61,00,000	(g) 4,00,773	65,00,773	Orissa	15,00,000	1,30,00,000	..	1,45,00,000
Madras	..	1,90,000	..	1,90,000	Punjab	..	(h) 1,48,21,000	(i) 4,42,89,430	5,91,10,430
Orissa	15,00,000	1,30,00,000	..	1,45,00,000	West Bengal	1,50,00,000	91,56,000	..	2,41,56,000
Punjab	..	(h) 1,29,21,000	(i) 24,88,949	1,54,09,949	Hyderabad	..	28,35,000	..	28,35,000
West Bengal	1,50,00,000	91,56,000	(j) 59,46,532	3,01,02,532	Madhya Bharat	..	20,00,000	..	20,00,000
Hyderabad	..	28,35,000	(k) 98,713	29,33,713	Mysore	..	41,19,000	(m) 3,46,13,000	3,87,32,000
Madhya Bharat	..	20,00,000	(l) 92,01,430	1,12,01,430	P.E.P.S.U.	..	6,00,000	..	6,00,000
Mysore	..	41,19,000	(m) 3,45,00,000	3,86,19,000	Rajasthan	..	(o) 38,75,000	..	38,75,000
P.E.P.S.U.	..	6,00,000	(n) 26,86,266	32,86,266	Saurashtra	..	41,05,000	2,75,00,000	3,16,05,000
Rajasthan	..	(o) 42,37,700	(p) 1,49,05,729	1,91,43,429	Travancore-Cochin	..	46,60,000	2,80,00,000	3,26,60,000
Saurashtra	..	41,05,000	..	3,16,05,000					
Travancore-Cochin	..	46,00,000	..	3,26,00,000	Total	3,15,00,000	10,51,06,000	17,18,81,556	30,84,87,556
								Charged	13,66,06,000
Total	3,15,00,000	10,35,68,700	17,15,13,392	30,65,82,092				Voted	17,18,81,556

- (a) The corresponding credit for the difference of Rs. 1,33,398 in the State Section of the accounts appears under the head "XLVI—Miscellaneous—Miscellaneous".
- (b) The corresponding debit for Rs. 1,36,00,000 appears under the head "61—Grants-in-aid" in Madhya Pradesh circle of account.
- (c) The corresponding debit for Rs. 1,13,000 appears under the head "61—Grants-in-aid" in Mysore circle of account.
- (d) The corresponding debit for Rs. 90,00,000 appears under the head "61—Grants-in-aid" in Punjab circle of account. See foot note (i) below.
- (e) The corresponding credit for the difference of Rs. 6,73,728 in the State Section of the accounts appears under the head "XLVI—Miscellaneous—Miscellaneous".
- (f) The amount of Rs. 1,36,00,000 represent the grant to Bhopal State. See foot note (b) above.
- (g) The corresponding debit for the amount of Rs. 4,00,773 appears under the head "88—Grants for Development—Local Development Works".
- (h) The corresponding credit for the difference of Rs. 19,00,000 in the State Section of account appears under the head "XXVI—Education—Grants for Primary Education".
- (i) The difference of Rs. 4,18,00,481 comprises of three items, viz., (1) Rs. 3,52,00,000 and (2) Rs. 90,89,430 rerepresent Grants to Kashmir and Himachal Pradesh Governments respectively and (3) Rs. 5,88,949 appears under the head "63—Extraordinary Charges—Grants for Schemes under Five Year Plan". Out of Rs. 90,89,430 relating to grant to Himachal Pradesh Rs. 89,430 appears in Himachal Pradesh's books under the head "XLVI—Miscellaneous—Miscellaneous". The balance of Rs. 90,00,000 appears against Himachal Pradesh in this account. See foot note (d) above.
- (j) Out of the corresponding debit for Rs. 59,46,532, Rs. 2,47,730 appear under the head "63—Extraordinary Charges—Charges in India—Grants for Schemes under Five Year Plan" and Rs. 56,98,802 under "37—Education—General Development Schemes".
- (k) The corresponding debit for Rs. 98,713 appears under the head "63—Extraordinary Charges—Charges in India—Grant for Development Schemes".
- (l) Out of the corresponding debits for Rs. 92,01,430, Rs. 24,00,000 appear under the head "63—Extraordinary Charges—Grants to State Governments for Development—Grow More Food Scheme", Rs. 4,50,500 under "63—Extraordinary Charges—Grants for Schemes under the Five Year Plan—Welfare of Backward Classes", Rs. 7,04,880 under "88—Grants for Development—Grants for Industrial Housing"; Rs. 50,00,000 under "88—Grants for Development" and Rs. 6,46,060 under "P—Deposits and Advances—Part II—Deposits not bearing Interest—Other Accounts—Other than Subventions from Central Road Fund."
- (m) The difference of Rs. 1,13,000 represents the grants to Coorg State. See foot note (c) above.
- (n) Out of the corresponding debit of Rs. 26,86,266, Rs. 14,00,266 appear under "37—Education—Development Scheme—Miscellaneous"; Rs. 77,000 under the head "63—Extraordinary Charges" and Rs. 12,00,000 under the head "88—Grants for Development".
- (o) The corresponding debit for the difference of Rs. 3,62,700 has appeared under "61—Grants to State Governments" in the accounts for 1953-54.
- (p) Out of the corresponding debit of Rs. 1,49,05,729, Rs. 10,000 appears under "25—General Administration—Director of Archives—Other Charges" Rs. 1,10,000 under "36—Scientific Department"; Rs. 43,77,250 under "37—Education"; Rs. 1,11,875 under "39—Public Health"; Rs. 2,05,870 under "43—Industries and Supplies"; Rs. 25,24,950 under "63—Extraordinary Charges"; Rs. 75,00,000 under "88—Grants for Development" and Rs. 65,775 under "P—Deposits and Advances—Part II—Deposits not bearing Interest—B—Reserve Funds—Fund for the benefit of Cotton Growers".

No. 89—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and STATE GOVERNMENTS during the year ended 31st March, 1955

RECEIPTS					EXPENDITURE			
	Contribution from the Central Government on account of the administration of the Indian Arms Act	Contribution from the Central Government on account of the administration of the Petroleum and Explosives Acts	Payment by the Central Government for Agency work in connection with Passports	Total		Payments to the State Governments on account of the administration of the Indian Arms Act	Payments to the State Governments on account of the administration of the Petroleum and Explosives Acts	Total
	R.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Central Government				6,22,875 (b)	Central Government—			
State Governments—								
Andhra	..	8,975	..	8,975	Andhra	..	8,975	8,975
Assam	..	1,670	..	1,670	Assam	..	1,670	1,670
Bihar	..	19,349	..	19,349	Bihar	..	19,349	19,349
Bombay	..	51,401	..	51,401	Bombay	..	51,401	51,401
Madhya Pradesh	..	19,049	..	19,049	Madhya Pradesh	..	19,048	19,048
Madras	..	20,954	..	20,954	Madras	..	20,954	20,954
Orissa	..	2,438	..	2,438	Orissa	..	2,438	2,438
Punjab	..	5,387	(a) 48,900	54,287	Punjab	..	5,387	5,387
Uttar Pradesh	..	31,143	..	31,143	Uttar Pradesh	..	31,143	31,143
West Bengal	..	27,545	..	27,545	West Bengal	..	27,546	27,546
Hyderabad	19,721	..	..	19,721	Hyderabad	19,721	..	19,721
Mysore	52,219	..	..	52,219	Mysore	52,219	..	52,219
P.E.P.S.U.	33,018	..	..	33,018	P.E.P.S.U.	33,018	..	33,018
Rajasthan	63,925	..	..	63,925	Rajasthan	63,925	..	63,925
Saurashtra	25,100	..	..	25,100	Saurashtra	25,100	..	25,100
Travancore-Cochin	11,489	25,189	..	36,678	Travancore-Cochin	11,489	25,189	36,678
Total State Governments	2,05,472	2,13,100	48,900	(a) 4,67,472				
Total Central and State Governments	..	..	..	10,90,247	Total	2,05,472	2,13,100	(a) 4,18,572

(a) The expenditure representing the difference of Rs. 48,900 has been adjusted under "35—External Affairs" in the Central Section of the Punjab Accounts.

(b) Represents the Contribution paid by the Mysore Government towards the maintenance of National Highways maintained by the Central Government during the year 1954-55. The corresponding debit has been adjusted under the head '50—Civil Works' in the State books.

Sections M. and MM.—Extraordinary Items

Revenue Rs. 20,25,58,225

Expenditure { Within the Revenue Account Rs. 35,17,32,696 }
(a) 2,070 }
Outside the Revenue Account Rs. 73,92,00,678

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Extraordinary Receipts	90	Receipts	530	15,45,36,170	—
Extraordinary Charges	90-A	Expenditure	532	..	19,69,70,006
Expenditure on Post War Planning and Development	90-B	Expenditure	534	..	2,25,14,024
Community Development Projects	90-C	Expenditure	535	..	11,34,01,340
Transfer from Revenue Reserve Fund	91	Receipts	537	3,65,00,282	..
Transfers to Revenue Reserve Fund	91	Expenditure	537	..	20,00,000
Civil Defence	91-A	Receipts	537	1,32,094	..
Civil Defence	91-B	Expenditure	537	..	{ 1,28,212 (a) 2,070
Pre-partition Receipts	91-C	Receipts	538	13,89,679	..
Pre-partition Payments	91-D	Expenditure	539	..	1,67,19,114
		Total Receipts and Expenditure within the Revenue Account.		20,25,58,225	{ 35,17,32,696 (a) 2,070
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT			
Capital Outlay on Schemes of Government Trading	91-E	Expenditure	540	..	49,60,82,467
Grants to State Governments for Development	91-F	Expenditure	545		10,21,18,211
Payments to Pakistan for Unique Institutions	91-G	Expenditure	545		..
		Total Expenditure outside the Revenue Accounts.			73,92,00,678

(a) Represents expenditure met from Contingency Fund.

M. and MM.—Extraordinary Items.

Section M.—Extraordinary Items

This Section records receipts and expenditure of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and State Governments. The receipts do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head, but include the annuity receipts from the Government of Burma. The payment of annuity by the Government of Burma which had been suspended from 1942-43 has been resumed from the year 1954-55. The cost of leave salaries and travelling allowances granted to retrenched personnel of the Non-Commercial Civil Departments, is recorded in this Section, *vide* Notes on '85—Payments to Retrenched Personnel' on page 501.

2. The cost of restoring the property and finances of Local Bodies and Non-Government Institutions affected by the Bihar earthquake of 1934 has been brought to account in this Section in the State Section of the Accounts, the amount appropriated from the deposit head 'Deposit Account of the Fund for Restoration of Earthquake Damage' being credited as a receipt of the State Government. No expenditure has been met from the Fund since 1946-47.

3. A new major head "63-A—Expenditure on Post-War Planning and Development" has been opened in the accounts from 1944-45. The major head is intended to record primarily initial expenditure on planning of schemes or projects of development and to show, as far as practicable, under a single head of account the activities of Government by way of planning and development. As and when schemes or projects become ready for execution and expenditure begins to be incurred on them, such expenditure will be classified under the appropriate service head or heads, *e.g.*, expenditure on new hospitals or roads or electricity projects will be classified as 'Medical' or 'Civil works' or 'Electricity'. Thus when planning for development reaches a sufficiently advanced stage, the new major head will be abandoned altogether and all subsequent expenditure—including Grants-in-aid to State Governments—will be taken to the ordinary heads of account. With the inauguration of the Five Year Plan, all other development schemes were assumed to have been integrated into and become a part of the Plan. As it has been found difficult in practice to compile a separate statement of the plan expenditure by segregating it from the rest of the expenditure, Statement showing charges incurred during the year on Post War Planning and Development (on schemes under the Five Year Plan) but recorded under other heads of account, has been discontinued from the Accounts for 1951-52.

4. The extra expenditure incurred by a State Government as a result of the War (1939) which may be recoverable from the Central Government is, pending such recovery, debited to the detailed head "Charges incurred as a direct result of the War" opened under the major head "63—Extraordinary Charges". Recoveries from the Central Government are accounted for as a deduct entry "Deduct—Recoveries of War Charges", under the same head or taken to revenue under "L1—Extraordinary Receipts—Other Items—Recoveries of War Charges", according as the recoveries are effected in the same year or in a subsequent year.

5. A new major head "63-B—Community Development Projects" has been opened in the accounts from 1952-53. This Major head records the expenditure on Community Development Projects under the Community Development Programme which was inaugurated in October, 1952. The characteristic features of the programme are that (i) it is partly financed by the Government of United States of America under the Indo-U.S.T.C.A. Agreement, (ii) the expenditure thereon is shareable between the Central and State Governments on the prescribed basis and (iii) people's contribution in cash, kind or labour to supplement Government's resources, is an essential component of the programme.

The central object of the programme is to secure the fullest development of the material and the human resources of rural areas. For the attainment of this object, the programme comprises intensive work for agricultural development, social education, improvement in the health of the population and introduction of new skills and new occupation so that the programme as a whole can lift the rural community to higher levels of organisation and arouse enthusiasm for new knowledge and new ways of life. The present programme is confined to 55 projects. Each project will comprise roughly about 300 villages, divided into three Development Blocks, each comprising about 100 villages and a population of about 1 lakh.

6. The major heads "LII-A—Transfer from Revenue Reserve Fund" and "64-A—Transfer to Revenue Reserve Fund" record the amounts transferred from or to the deposit head "Revenue Reserve Fund". These heads were originally opened in connection with the transactions of the Central Government but later some State Governments began to operate on these heads for the transfer of a portion of their realised revenue surpluses to the Revenue Reserve Fund and certain other Funds which function to a certain extent as Revenue Reserve Funds.

7. The major heads "LII-B—Civil Defence" and "64-B—Expenditure connected with Civil Defence" were opened in the accounts of the year 1942-43 to record receipts and charges of the Central and State Governments connected with measures undertaken for Civil Defence.

8. (a) Central transactions pertaining to pre-partition period actually occurring during the period from the 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. head in the pre-partition accounts with consequent corrections in the opening and closing balances of the two accounts.

(b) From the accounts of the year 1948-49, the pre-partition Central transactions are recorded as stated below:—

(i) Revenue and Service head transactions are booked, under the major heads 'LII-C—Pre-partition Receipts' and '64-C—Pre-partition Payments'. They are classified by the ordinary major and minor heads of account which are treated as minor and detailed heads subordinate to the two major heads. Transactions relating to Defence Services, Railways and Posts and Telegraphs are, for this purpose, treated as Civil transactions and are also booked under these major heads.

(ii) Transactions relating to Capital heads are accounted for under the normal heads as if they relate to the Government of India. If any payments pertaining to Pakistan are made because the initial legal liability for them falls on the Indian Government, they will ultimately be written off the Capital heads or the balances under these heads will be corrected without financial adjustment.

(iii) Pre-partition transactions relating to Debt and Deposit heads of account, 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 the 15th August, 1947, are adjusted to the relevant Debt and Deposit heads.

(c) The Punjab Government have also adopted the procedure stated above for the record of the pre-partition transactions pertaining to them.

(d) The Government of West Bengal have used the heads "Undivided Bengal Suspense" for the record of similar transactions occurring upto the 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 also have operated upon the major heads 'LII-C—Pre-partition Receipts, and '64-C—Pre-partition Payments' for the record of the pre-partition transactions pertaining to them.

Section MM.— Extraordinary Items

Capital Account Outside the Revenue Account

87—Capital Outlay on Schemes of Government Trading

9. This Capital major head was opened from the accounts of the year 1942-43 to record expenditure incurred by the Central Government on Schemes of Government Trading and stocking essentials for production.

88—Grants to State Governments for Development

10. This Capital major head has been opened with effect from the accounts for the year 1946-47 for recording the grants given by the Central Government to State Governments for financing the Post-War Reconstruction and Development Schemes undertaken by them.

The grants made by the Central Government to State Governments under Articles 273, 275 and 278 of the Constitution of India are, however, accounted for under the major head "61—Grants-in-aid to State Governments" (*vide* Account No. 88 on page 524).

89—Payments to Pakistan for Unique Institutions

11. This new major head was opened in the accounts for 1948-49 for the record of payments to Pakistan for meeting expenditure on setting up of ordnance factories and Unique Institutions. The amount will be added to Pakistan's debt to India.

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of Land . . . . .	..	..	..	..	..	3,58,408	..	..	..	..	..	..	..	3,58,408
Sale of other Government Assets . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Subvention from the Central Government for Development Schemes . . . . .	..	..	..	12,50,147	3,20,000	..	..	24,43,206	..	1,30,31,850	55,32,907	53,90,131	39,37,936	3,19,06,177
Receipts on account of Community Development Project	3,523	47,046	..	..	63,232	5,44,914	6,72,594	20,47,777	25,20,697	27,76,739	29,75,474	53,14,716	40,19,396	2,09,86,108
Receipts on account of National Extension Service . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts on account of Local Development Works . . . . .	..	85,100	..	..	..	..	..	..	..	..	..	..	..	85,100
Annuity receipts from the Government of Burma	28,00,000	..	..	..	..	..	..	..	..	..	..	..	..	28,00,000
Other items.	4,78,501	..	1,79,998	11,735	..	20,341	17,77,158	19,99,528	1,06,37,520	4,14,953	51,79,963	..	3,73,387	2,10,73,084
Deduct—Refunds . . . . .	..	..	..	..	..	..	..	5,959	1,82,546	1,658	2,96,711	2,04,554	10,652	7,02,080
TOTAL EXTRAORDINARY RECEIPTS	32,82,024	1,32,146	1,79,998	12,61,882	3,83,232	9,23,663	24,49,752	64,84,552	1,29,75,671	1,62,21,884	1,33,91,633	1,05,00,293	83,20,067	7,65,06,797

No. 90—ACCOUNT of EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March, 1955—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of Land	3,58,408	..	..	..	..	..	..	..	96,852	12,05,047	..	4,34,553	20,94,860
Sale of other Government Assets . . . . .	..	..	..	..	2,182	..	..	..	18,739	30,587	4,03,047	..	4,54,555
Subvention from the Central Government for Development Schemes.	3,19,06,177	77,61,700	..	93,52,873	..	..	..	..	..	..	..	..	4,90,20,750
Receipts on account of Community Development Project	2,09,86,108	24,11,965	45,59,188	15,30,389	38,45,673	1,05,458	16,67,000	2,60,783	10,47,000	21,45,009	..	12,77,770	3,98,36,343
Receipts on account of National Extension Service . . . . .	..	..	..	20,39,000	..	..	..	..	..	..	..	..	20,39,000
Receipts on account of Local Development Works	85,100	..	..	1,05,00,000	..	..	..	..	..	..	..	..	1,05,85,100
Annuity receipts from the Government of Burma	28,00,000	..	..	..	..	..	..	..	..	..	..	..	28,00,000
Other items	2,10,73,084	13,81,129	18,05,495	52,33,333	3,04,553	21,07,758	26,09,564	2,02,572	..	10,69,979	2,18,71,760	17,11,411	5,88,70,638
Deduct—Refunds	7,02,080	22,449	938	1,05,831	1,170	430	15,772	8,498	..	94,271	9,204	2,04,433	11,65,076
TOTAL EXTRAORDINARY RECEIPTS	7,65,06,797	1,16,32,345	58,63,745	2,85,49,764	41,51,238	22,12,786	42,60,792	4,54,857	11,62,591	43,56,351	2,22,65,603	32,19,301	16,45,36,170

M. and MM. Extraordinary Items.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	STATE GOVERNMENTS															Total
	Central Government	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madras	Government of Orissa	Government of Uttar Pradesh	Government of West Bengal	Government of P.E.P.S.U.	Government of Mysore	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Charges incurred as a direct result of War	..	..	3,000	..	..	..	..	2,50,83,573	2,87,53,967	..	..	..	..	..	5,38,40,540
Consumers goods Schemes	..	..	35,30,657	..	..	..	..	..	..	..	..	..	..	..	35,30,657
Pre-integration Charges	..	..	..	..	..	..	..	..	..	73,63,974	..	..	..	..	73,63,974
Department of Food Supplies	..	..	..	..	..	..	..	..	..	..	15,17,267	..	..	..	15,17,267
Relief to Victims of Fire Accidents	..	..	..	..	..	..	..	..	..	..	46,121	..	..	..	46,121
Free distribution of milk to privileged consumers	..	..	..	..	..	12,760	..	..	..	..	..	..	..	..	12,760
Motor Spirit and Tyre Rationing Schemes	..	..	..	..	..	..	..	..	309	..	..	..	..	..	309
Deduct—Amount recovered from the Central Government	..	..	..	..	..	..	..	..	12,75,167	..	..	..	..	..	12,75,167
Grants to State Governments for Development and Grow More Food Schemes—																
Grants for Grow More Food Schemes	1,87,16,696	..	..	..	..	..	..	..	..	..	..	..	..	..	1,87,16,696
Grants for Development Schemes	68,93,000	..	..	..	..	..	..	..	..	..	..	..	..	6,38,332	75,31,332
Grants for Community Development Projects	3,62,39,463	..	..	..	..	..	..	..	..	..	..	..	..	..	3,62,39,463
Other Grants	55,124	..	..	..	..	..	..	..	..	..	..	..	..	..	55,124
Food Production	..	..	..	..	..	..	..	..	..	..	..	..	..	22,127	22,127
Assistance to States towards relief of damages due to Natural Calamities	4,50,74,252	..	..	..	..	..	..	..	..	..	..	..	..	..	4,50,74,252
Deduct—Amount met from the Special Development Fund	57,80,261	..	..	..	..	..	..	..	..	..	..	..	..	..	57,80,261
Grants for Schemes under Five Year Plan—																
Assistance for Scarcity affected areas	48,88,215	..	..	..	..	..	..	..	..	..	..	..	..	..	48,88,215
Social Welfare	62,52,123	..	..	..	..	..	..	..	..	..	..	..	..	..	62,52,123

Welfare of Backward Classes	93,23,496	..	..	..	..	..	..	..	..	..	..	..	..	..	93,23,496
Co-operative Training and Experiments	52,701	..	..	..	..	..	..	..	..	..	..	..	..	..	52,701
National Extension Organisations and training of village level workers	24,16,711	..	..	..	..	..	..	..	..	..	..	..	..	..	24,16,711
Soil Conservation Scheme	1,94,093	..	..	..	..	..	..	..	..	..	..	..	..	..	1,94,093
National Extension Service	1,47,57,377	..	..	..	..	..	..	..	..	..	..	..	..	..	1,47,57,377
Grants for Improvement of land Records and Agricultural Statistics	91,789	..	..	..	..	..	..	..	..	..	..	..	..	..	91,789
Programme of Permanent Improvement of Sunder Ban Area	..	..	..	..	..	..	..	17,34,560	..	..	..	..	..	..	17,34,560
Food and other Control Measures	..	..	..	..	..	..	..	..	..	..	..	..	5,39,788	..	5,39,788
Madras Sailors, Soldiers and Air Men's Boards, etc.	21,464	..	..	..	..	57,836	..	..	..	1,002	..	..	..	..	80,302
Establishment for Price Control	10,76,040	..	..	..	..	16,75,995	..	..	..	34,080	10,73,390	..	..	..	38,59,505
Administration of Cloth and Yarn Control Order and the Standard Cloth Scheme	..	..	1,18,708	1,43,576	..	..	10,271	..	..	..	..	..	..	..	2,72,553
Rationing and Grain Supply Schemes	..	..	..	1,33,884	..	..	18,10,040	..	..	..	..	..	..	..	19,43,924
Anti-smuggling Schemes	..	..	..	1,63,955	..	..	..	..	..	..	..	..	..	..	1,63,955
Establishment etc. charges common to the various Supply Schemes	..	..	..	..	..	..	3,63,494	..	..	..	..	..	..	..	3,63,494
Purchase of Lease Lend Lorries	..	..	..	..	..	..	1,83,469	..	..	..	..	..	..	..	1,83,469
Expenditure on account of Restoration of Property forfeited during the Civil Disobedience Movement	..	..	..	..	2,962	..	..	..	..	..	..	..	..	..	2,962
Expenditure in connection with the Bihar Molasses Control Act, 1947	..	..	..	95,715	..	..	..	..	..	..	..	..	..	..	95,715
Deduct—Amount transferred to Capital head "85-A—Capital Outlay on State Schemes of Government Trading	..	..	..	..	..	..	23,30,926	..	..	..	..	..	..	..	23,30,926
Amount transferred from "85-A—Capital Outlay on State Schemes of Government Trading	..	..	..	..	..	..	..	..	..	..	..	..	75,00,000	2,23,19,215	1,48,19,215
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	8,241	..	..	..	..	..	..	8,241
TOTAL EXTRAORDINARY CHARGES	13,91,74,779	10,97,504	36,52,363	5,37,130	2,962	17,46,591	36,348	2,50,83,573	2,92,21,910	73,63,974	15,98,470	10,73,390	75,00,000	2,11,18,988	19,69,70,006
Charged	..	..	..	..	..	..	..	..	21,162	..	..	..	..	..	21,162
Voted	13,91,74,779	10,97,504	36,53,363	5,37,130	2,962	17,46,591	36,348	2,50,83,573	2,92,00,748	73,63,974	15,98,470	10,73,390	75,00,000	2,11,18,988	19,69,48,844

M. and M. — Extraordinary Items

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

53

No. 90-B—ACCOUNT of EXPENDITURE ON POST WAR PLANNING and DEVELOPMENT for the year ended 31st March 1955

	State Governments		Total
	Government of Orissa	Government of Uttar Pradesh	
	Rs.	Rs.	Rs.
Secretariat	1,20,285	..	1,20,285
Special Commissions and Committees	7,410	..	7,410
Employment Organisations	23,721	..	23,721
Miscellaneous Planning Organisations . . . . .	..	2,07,01,551	2,07,01,551
Local Development Works	15,96,355	..	15,96,355
Miscellaneous	64,702	..	64,702
Total (Voted) .	18,12,473	2,07,01,551	2,25,14,024

No. 90-C—ACCOUNT of EXPENDITURE connected with COMMUNITY DEVELOPMENT PROJECTS during the year ended 31st March, 1955

L1 1462A00-70

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Community Development Projects—														
Supervision	26,509	..	..	..	..	84,688	..	71,171	2,24,846	1,85,597	75,213	72,244	1,26,946	8,67,214
Project Block Headquarters	3,69,636	80,723	5,00,133	1,08,500	..	2,95,771	2,35,194	5,13,158	31,33,294	21,38,393	14,11,170	17,00,752	10,72,193	1,15,58,917
Irrigation	56,174	..	4,23,676	61,517	..	55,500	6,153	..	50,900	20,49,875	12,08,517	2,01,590	..	41,13,902
Reclamation	19,908	..	55,732	..	..	..	500	2,075	4,92,053	20,065	4,998	74,492	..	6,69,823
Health and Rural Sanitation	1,36,770	1,89,243	60,663	68,596	..	1,13,527	1,64,836	1,74,764	7,57,159	9,61,363	8,21,085	7,35,328	8,25,021	50,08,355
Education	1,80,855	53,166	74,311	1,04,916	..	1,14,883	1,01,445	2,03,501	5,66,184	11,91,584	10,82,747	5,74,145	2,22,479	44,70,216
Social Education	45,621	49,666	61,079	5,376	..	72,539	42,639	1,02,447	3,18,350	5,07,939	1,98,488	1,41,536	2,54,736	18,00,418
Communication	4,31,813	1,06,286	95,256	71,732	..	93,616	85,569	3,60,586	9,94,830	8,12,070	6,08,182	9,69,860	9,12,970	55,42,770
Rural Arts, Crafts and Industries	64,804	42,090	1,25,558	82,096	..	24,983	27,924	18,333	1,81,722	4,87,954	1,22,868	4,72,168	65,415	17,15,715
Animal Husbandry and Agricultural Extension	1,04,908	38,479	72,264	27,684	..	50,248	51,811	1,23,088	5,37,312	6,22,464	5,38,805	3,10,408	4,45,867	29,23,338
Suspense . . . . .	..	..	3,05,212	..	..	..	..	35,472	..	7,07,410	1,37,984	2,24,214	22,388	13,87,904
Community Development Schemes														
Training . . . . .	..	..	..	..	4,53,208	..	..	..	..	..	..	..	..	4,53,208
Works . . . . .	..	..	..	..	..	..	..	1,30,174	..	..	..	..	1,07,534	2,37,708
B—National Extension Service														
	2,30,987	1,72,946	5,43,169	1,16,186	1,16,709	..	5,93,138	..	..	24,60,668	..	47,57,538	..	89,91,341
C—Local Development Works														
Total (Voted)	16,07,785	7,32,599	23,17,053	6,46,603	8,89,917	9,05,755	13,09,209	17,34,769	72,56,672	1,21,45,382	82,10,057	1,18,36,934	40,10,775	5,16,63,510

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CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
A—Community Development Projects—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supervision	8,67,214	..	1,38,358	2,93,147	1,93,554	73,914	36,423	23,724	9,174	1,36,893	52,482	86,649	19,11,532
Project Block Headquarters	1,15,58,917	13,78,435	12,19,190	24,47,899	12,08,578	6,73,351	3,89,492	3,45,760	3,21,206	8,79,541	4,07,352	5,54,581	2,13,84,302
Irrigation	41,13,902	5,91,689	..	33,42,576	..	3,88,516	..	1,96,344	..	4,69,252	1,10,508	2,90,072	95,02,859
Reclamation	6,69,823	..	..	7,97,570	..	49,956	..	..	..	3,467	41,657	7,993	15,70,466
Health and Rural Sanitation	50,08,355	6,20,867	10,06,233	7,87,820	5,26,242	1,84,571	4,27,540	1,31,087	2,74,551	5,73,079	2,20,233	4,56,726	1,02,17,304
Education	44,70,216	3,03,606	11,31,361	4,51,048	3,18,973	4,53,797	3,32,739	61,128	2,97,855	3,46,656	2,67,283	83,327	85,17,989
Social Education	18,00,418	2,28,342	2,52,004	4,33,867	4,27,019	26,728	84,536	21,381	..	1,38,822	90,542	1,06,904	36,10,563
Communication	55,42,770	12,40,269	21,96,894	10,08,148	15,78,910	2,01,266	8,38,874	3,51,963	4,55,381	6,12,526	3,63,408	4,41,718	1,48,32,127
Rural Arts, Crafts and Industries	17,15,715	2,21,872	1,57,352	3,75,043	1,59,762	1,68,481	1,10,438	27,094	26,215	1,23,366	32,551	4,09,385	35,27,274
Animal Husbandry and Agricultural Extension	29,23,338	7,86,533	2,51,338	7,44,609	3,02,484	1,97,745	1,35,009	1,78,804	1,38,910	1,35,935	76,441	2,54,868	61,26,014
Suspense	13,87,904	..	..	..	..	4,79,614	..	..	..	..	..	— 51,808	18,15,710
Community Development Schemes	4,53,208	..	..	..	..	..	4,94,501	..	..	..	..	..	9,47,709
Training	2,37,708	..	1,21,355	..	..	..	..	..	..	..	..	..	3,59,063
Works	1,15,665	..	..	..	..	..	..	..	..	..	..	..	1,15,665
B—National Extension Service	89,91,341	..	..	69,26,164	3,33,328	19,15,301	6,57,495	..	9,65,050	15,50,031	36,00,045	..	2,49,38,755
C—Local Development Works	18,07,016	..	..	..	..	22,16,992	..	..	..	..	..	..	40,24,008
Total (Voted)	5,16,63,510	53,71,613	64,74,085	1,76,07,891	50,48,850	70,30,232	35,07,047	13,37,285	24,88,342	49,69,568	52,62,502	26,40,415	11,34,01,340

No. 91—ACCOUNT of TRANSFERS to/from the REVENUE ACCOUNT from/to the REVENUE RESERVE FUND during the year ending 31st March, 1955

Receipts		Expenditure	
	Rs.		Rs.
Transfers from the Fund—		Transfers to the Fund—	
Government of Bombay	(a) 50,00,000	Government of Madhya Pradesh	(b) 20,00,000
Government of Madhya Pradesh	(b) 3,15,00,282		
Total	3,65,00,282	Total (Voted)	20,00,000

(a) Corresponding adjustments are included under "Fund for Development Schemes—Sugarcane Cess Fund" in Account No. 108.

(b) Corresponding adjustments are included in Account No. 108 under "Fund for Development Schemes" and "Village Development Fund".

No. 91-A—ACCOUNT of RECEIPTS connected with CIVIL DEFENCE for the year ended 31st March, 1955

	Central Government	STATE GOVERNMENTS				Total
		Government of Bihar	Government of Bombay	Government of Madras	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous	2,973	5,318	1,15,841	8,421	1,000	1,33,653
<i>Deduct—Refunds</i> . . . . .	..	1,459	..	..	..	1,459
TOTAL RECEIPTS	2,973	3,859	1,15,841	8,421	1,000	1,32,094

No. 91-B—ACCOUNT of EXPENDITURE connected with CIVIL DEFENCE during the year ended 31st March, 1955

	Central Government	STATE GOVERNMENTS			Total
		Government of Bihar	Government of Bombay	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Air Raid Precautions . . . . .	..	..	1,541 } (a) 2,070 }	..	1,541 } (a) 2,070 }
Miscellaneous . . . . .	..	..	..	15,099	15,099
Motor Spirit and Tyre Rationing Schemes . . . . .	..	1,115	294	..	1,409
Expenditure in connection with Registration of Foreigners' Act, 1939 . . . . .	..	..	72,222	..	72,222
Expenditure in connection with examination of activities of Foreigners . . . . .	..	—475	24,262	..	23,787
Maintenance charges of Detenues . . . . .	..	315	..	..	315
Expenditure connected with War Injuries Scheme	1,20,853	..	..	..	1,20,853
<i>Deduct—Share paid by the Central Government</i> . . . . .	..	..	1,00,984	6,030	1,07,014
TOTAL (VOTED)	1,20,853	955	—2,665 } (a) 2,070 }	9,069	1,28,212 } (a) 2,070 }

(a) Represents expenditure met from Contingency Fund.

M. and M.M.—Extraordinary Items.

No. 91-C—ACCOUNT of RECEIPTS connected with the PRE-PARTITION RECEIPTS for the year ended 31st March, 1955

	Central Government	STATE GOVERNMENTS			Total
		Government of Assam	Government of Punjab	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.
Union Excise Duties	516	..	..	..	516
State Excise Duties . . . . .	..	..	19,189	..	19,189
Forest . . . . .	..	7,515	..	..	7,515
Railways	—18,653	..	..	..	—18,653
Irrigation . . . . .	..	..	84	..	84
Posts and Telegraphs	—1,562	..	..	..	—1,562
Interest	25	..	..	..	25
Jails and Convict Settlements	17	..	..	..	17
Police . . . . .	..	..	45	..	45
Medical . . . . .	..	..	506	..	506
Agriculture . . . . .	..	..	41	..	41
Industries and Supplies	1,80,128	..	35	..	1,80,163
Miscellaneous Departments	2,928	..	1,020	..	3,948
Civil Works	1,07,571	..	..	..	1,07,571
Stationery and Printing	330	..	..	..	330
Miscellaneous	24,669	..	66,821	..	91,290
Defence Services	9,95,106	..	..	..	9,95,106
Undisbursed amount of claims passed by the Application Committee . . . . .	..	..	..	3,549	3,549
TOTAL	12,91,074	7,515	87,541	3,549	13,80,679

No. 91-D—ACCOUNT of EXPENDITURE connected with PRE-PARTITION PAYMENTS made during the year ended 31st March, 1955

	Central Government	STATE GOVERNMENTS			Total
		Government of Assam	Government of Punjab	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.
Union Excise Duties	1,80,158	..	..	..	1,80,158
Corporation Tax . . . . .	..	..	3,308	..	3,308
Taxes on Income other than Corporation Tax	1,626	..	..	..	1,626
Land Revenue . . . . .	..	68	771	..	839
Forest	442	2,779	447	..	3,668
Railways (Working expenses)	8,72,873	..	..	..	8,72,873
Irrigation . . . . .	..	..	886	..	886
Posts and Telegraphs (Working expenses)	2,35,726	..	..	..	2,35,726
Interest on Debt	1,97,762	..	..	..	1,97,762
General Administration	3,660	..	3,435	..	7,095
Audit	174	..	..	..	174
Administration of Justice . . . . .	..	..	1,887	..	1,887
Jails and Convict Settlements . . . . .	..	..	38	..	38
Police	24,924	..	1,363	..	26,287
Ports and Pilotage	8,000	..	..	..	8,000
Lighthouses and Lightships	444	..	..	..	444
Tribal Areas	8,786	..	..	..	8,786
External Affairs	44,121	..	..	..	44,121
Scientific Departments	604	..	20	..	624
Education . . . . .	..	131	139	..	270
Medical . . . . .	..	..	1,143	..	1,143
Public Health	451	4,968	..	..	5,419
Agriculture . . . . .	..	..	88,192	..	88,192
Veterinary . . . . .	..	..	787	..	787
Co-operation . . . . .	..	..	2,583	..	2,583
Industries and Supplies	4,46,266	589	69	..	4,46,924
Industries— Deduct—Working Expenses	—8	..	..	..	—8
Broadcasting	314	..	..	..	314
Miscellaneous Departments	1	..	153	..	154
Mint	13,470	..	..	..	13,470
Civil Works	3,24,152	..	2,02,706	..	5,26,858
Electricity . . . . .	..	..	136	..	136
Stationery and Printing	4,892	..	..	..	4,892
Miscellaneous	4,73,224	..	344	..	4,73,568
Claims passed by the Application Committee . . . . .	..	..	..	36,66,300	36,66,300
Defence Services	98,09,216	..	..	..	98,09,216
Charges in England—					
General Administration	1,140	..	..	..	1,140
Education	5,155	..	..	..	5,155
Superannuation Allowances	3,488	..	..	..	3,488
Miscellaneous	965	..	..	..	965
Defence Services	73,835	..	..	..	73,835
Total	1,27,35,877	8,535	2,08,402	36,66,300	1,67,19,114

Charged 5,46,991
Voted 1,61,72,123

H. and M. — Extraordinary Items.

No. 91-E—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1954-55

	Expenditure during the year 1954-55		Expenditure to end of the year 1954-55			Expenditure during the year 1954-55		Expenditure to end of the year 1954-55	
	Rs.		(A)	(B)		Rs.		(A)	(B)
CENTRAL GOVERNMENT					CENTRAL GOVERNMENT				
(1) Scheme for the purchase of Food Grains— Purchases of the Ministry of Food Purchases in India.	54,86,33,932	}	14,78,66,58,759		Brought forward	52,47,07,957		20,18,14,644	
Purchases in Other Countries.	36,86,09,814						(7) Purchase of machinery for Mica Miners—		
Deduct—Receipts and Recoveries on Capital Account.	39,25,75,553			Gross Expenditure				29,12,524	
Net Expenditure	52,46,68,193		18,63,28,828	Deduct—Receipts and Recoveries on Capital Account.	406			30,53,339	
(2) Schemes for Reserve Stock of Coal—				Net Expenditure	—406			—1,40,815	
Reserve stocks of coal at Collieries.	13,029		52,75,768	(8) Purchase of Reserve Stores by the Ministry of Works, Housing and Supply—					
Deduct—Receipts and Recoveries on Capital Account.	20,717		48,61,215	Purchases in India	2,97,263	}		—8,86,44,278	
Net Expenditure	—7,688		4,14,553	Purchases in Other Countries.					
(3) Scheme for the Production and Supply of Coal—				Deduct—Receipts and Recoveries on Capital Account.	1,18,40,942				
Purchases in India	28,395	}	4,88,34,280	Net Expenditure	—1,15,43,879				
Purchases in England	67,835					(9) Purchase of Machine Tools—			
Deduct—Receipts and Recoveries on Capital Account.	54,300		2,79,90,631	Purchases in India	25,030	}		8,19,81,515	
Net Expenditure	41,930		2,08,43,649	Purchases in Other Countries.	25,872				
(4) Scheme for the purchase and construction of Lighters— Construction of Lighters	..	}	51,10,618	Deduct—Receipts and Recoveries on Capital Account.	—1,91,084			8,72,37,823	
Purchase of Lighters	..					Net Expenditure	2,41,986			—52,56,108
Deduct—Receipts and Recoveries on Capital Account.	..		13,38,616	(10) Purchase of Foodstuffs by Local Administrations—					
Deduct—Share of the cost debited to Her Majesty's Government	..		21,55,487	Gross Expenditure	57,43,003	}	(J) 3,15,95,705		
Profit and loss on the operation of Lighters	..		—1,05,976	Suspense	18,23,147				
Net Expenditure	..		15,10,539	Deduct—Receipts and Recoveries on Capital Account	81,34,995				
(5) Acquisition of Frustrated Cargoes— Purchases in India	360	}	2,44,46,147	Net Expenditure	—5,68,845			(J) 3,15,95,705	
Purchases in Other Countries	..					(11) Cinchona Cultivation	3,20,067			1,02,41,015
Deduct—Receipts and Recoveries on Capital Account	—5,162		2,75,89,643	(12) Scheme for Chartering and Running of Steamers for Coastal Trade	..			18,97,462	
Net Expenditure	5,522		—31,43,490	Deduct—Receipts and Recoveries on Capital Account	..			24,21,848	
(6) Purchase of Rubber— Purchases in India	..	}	9,76,75,633	Net Expenditure	..			—5,24,386	
Purchases in England	..					(13) Scheme for Purchase and Distribution of Cloth—			
Deduct—Receipts and Recoveries on Capital Account.	..		10,18,15,062	(a) Suspense	10,77,869	}		75,20,260	
Net Expenditure	..		—41,39,429	(b) Imported Cloth	303				
Carried over	52,47,07,957		20,18,14,644	(c) Supply of Cloth and Yarn to Pakistan	..				
				Deduct—Receipts and Recoveries on Capital Account	1,55,668				
				Net Expenditure	9,22,494			75,20,260	
				Carried over	51,40,79,574			15,86,06,042	

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1954-55—*contd.*

	Expenditure during the year 1954-55		Expenditure to end of the year 1954-55			Expenditure during the year 1954-55		Expenditure to end of the year 1954-55	
	Rs.	Rs.	(A)	(B)		Rs.	Rs.	(A)	(B)
CENTRAL GOVERNMENT					CENTRAL GOVERNMENT				
Brought forward	51,40,79,574		15,66,06,042		Brought forward	50,85,94,990		11,24,06,467	
(14) Purchase of Woollen Goods—					(20) Cost of Consumers Goods imported on Government Account—				
Gross Expenditure	..		8,39,94,177		Gross Expenditure	67		3,50,29,531	
Deduct—Receipts and Recoveries on Capital Account	43,427		9,89,84,042		Deduct—Receipts and Recoveries on Capital Account	18		3,28,79,575	
Net Expenditure	—43,427		—1,49,89,865		Net Expenditure	49		21,49,956	
(15) Scheme for purchase of Wattle Bark—					(21) Purchase of Fertilisers—				
Purchases in India	..	}	39,66,871	}	Gross Expenditure	14,97,13,120	}	(D) —6,19,37,181	}
Purchases in England	..		38,33,455		Deduct—Receipts and Recoveries on Capital Account	12,29,28,132			
Deduct—Receipts and Recoveries on Capital Account	—12,199				Net Expenditure	2,67,84,988		—6,19,37,181	
Net Expenditure	12,199		1,33,416		(22) Purchase of Quinine Substitute	..	}	44,43,169	}
(16) Scheme for Supply of Essential Commodities—					Deduct—Receipts and Recoveries on Capital Account	5,20,531				44,43,169
Cost of commodities	..	}	4,74,429	}	Net Expenditure	—5,20,531		44,43,169	
Advances	..					(23) Purchase of Colliery Stores—			
Suspense	439			Purchases in India	25	}	74,59,909	}	
Deduct—Receipts and Recoveries on Capital Account—Repayment on Advances	2,282			Purchases in England	..				75,98,625
Deduct—Amount met from Revenue	..			Deduct—Receipts and Recoveries on Capital Account	—71				
Net Expenditure	—1,843		4,74,429	Net Expenditure	96		—1,38,716		
(17) Scheme for the purchase of Electrical Generating Plant—				(24) Purchase of Paper—					
Gross Expenditure	9,151	}	—37,71,214	}	Purchases in India	17,056	}	2,19,30,284	}
Deduct—Receipts and Recoveries on Capital Account	6,27,614					Purchases in England		..			2,16,02,024
Net Expenditure	—6,18,463		—37,71,214	Net Expenditure	14,375		3,28,260		
(18) Medical Stores Depots and Factories—				(25) Air Raid Precaution Equipment Purchased centrally	..			3,54,83,484	
Gross Expenditure	1,46,58,727	}	36,65,060	}	Deduct—Receipts and Recoveries on Capital Account	—3,673		3,43,71,210	
Deduct—Receipts and Recoveries on Capital Account	1,94,91,613					Net Expenditure	3,673		11,12,274
Net Expenditure	—48,32,886		36,65,060	(26) Purchase of Agricultural and Dairy Machinery	65,67,903	}	(E) 41,95,195	}	
(19) Civil Transport	..		16,45,21,671	}	Deduct—Receipts and Recoveries on Capital Account		7,019		
Deduct—Receipts and Recoveries on Capital Account	164		19,42,33,072		Net Expenditure	65,60,884		41,95,195	
Net Expenditure	—164		—2,97,11,401	Carried over	54,14,38,524		6,25,59,424		
Carried over	50,85,94,990		11,24,06,467						

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1954-55—*contd.*

	Expenditure during the year 1954-55		Expenditure to end of the year 1954-55			Expenditure during the year 1954-55		Expenditure to end of the year 1954-55	
	Rs.	Rs.	(A)	(E)		Rs.	Rs.	(A)	(B)
CENTRAL GOVERNMENT					CENTRAL GOVERNMENT				
Brought forward	54,14,38,524	6,25,59,424			Brought forward	65,62,91,845	25,43,82,959		
(27) Scheme for the Consumer and other Stores in Andamans					(c) Tubewells Project—				
Gross Expenditure	7,13,885	1,32,00,909			Gross Expenditure	1,06,96,763	3,11,45,904		
Deduct—Receipts and Recoveries on Capital Account	11,40,216	1,40,89,282			Deduct—Receipts and Recoveries on Capital Account	2,49,47,710	2,83,23,795		
Net Expenditure	—4,26,331	—8,88,373			Net Expenditure	—1,42,50,947	28,22,109		
(28) Import of Iron and Steel—					(d) Community Development Programme—				
Expenditure in India	5,66,081	16,15,51,886			Gross Expenditure	1,45,83,495	2,62,14,389		
Expenditure in Other Countries	7,95,840				Deduct—Receipts and Recoveries on Capital Account	1,39,46,594	2,55,38,693		
Deduct—Receipts and Recoveries on Capital Account	8,74,085	16,68,31,305			Net Expenditure	6,36,901	6,75,696		
Net Expenditure	4,87,836	—52,79,419			(e) National Malaria Control Programme—				
(29) Import of Sugar—					Gross Expenditure	2,75,64,066	4,88,87,995		
Expenditure in India	33,09,29,350	88,80,95,639			Deduct—Receipts and Recoveries on Capital Account	2,61,95,954	4,74,24,313		
Expenditure in Other Countries	34,70,28,808				Net Expenditure	13,68,112	14,63,682		
Deduct—Receipts and Recoveries on Capital Account	56,27,92,516	74,41,81,784			(f) Forest Research and Desert Afforestation—				
Net Expenditure	11,51,65,642	14,39,13,855			Gross Expenditure	2,05,501	(F) 4,96,484		
(30) Penicilin Scheme—					Deduct—Receipts and Recoveries on Capital Account	2,05,501	(F) 4,96,484		
Expenditure in India	10,22,489	66,89,238			Net Expenditure	..	..
Expenditure in Other Countries	..				(g) River Valley Project—				
Deduct—Receipts and Recoveries on Capital Account	13,83,590	70,63,609			Gross Expenditure	93,00,000	2,44,00,000		
Net Expenditure	—3,61,101	—3,74,371			Deduct—Receipts and Recoveries on Capital Account	93,00,000	2,44,00,000		
(31) Road Rollers Bulk procurement Scheme		19,79,619			Net Expenditure	..	..
Deduct—Receipts and Recoveries on Capital Account	12,725	18,54,486			(h) Import of Iron and Steel—				
Net Expenditure	—12,725	1,25,133			Gross Expenditure	5,92,75,468	11,94,69,800		
(32) Material and Equipment under Technical Co-operation Aid Programme—					Deduct—Receipts and Recoveries on Capital Account	3,67,14,384	5,55,27,453		
(a) Locust Control—					Loss on disposal of material and equipment transferred to Special Development Fund	—74,04,089	—74,04,089		
Gross Expenditure	5,25,795	18,99,925			Loss to be met from the Iron and Steel Equalisation Fund	—40,01,157	—40,01,157		
Deduct—Receipts and Recoveries on Capital Account	5,25,795	18,99,925			Net Expenditure	1,11,55,838	5,25,37,101		
Net Expenditure	..	..			Carried over	65,52,01,749	31,18,81,547		
(b) Soil Fertility and Fertilizers									
Gross Expenditure	1,26,235	6,04,34,990							
Deduct—Receipts and Recoveries on Capital Account	1,26,235	61,08,280							
Net Expenditure	..	5,43,26,710							
Carried over	65,62,91,845	25,43,82,959							

No. 91-E—ACCOUNT of CAPITAL OUTLAY OF SCHEMES of GOVERNMENT TRADING during and to the end of the year 1954-55—contd.

	Expenditure during the year 1954-55		Expenditure to end of the year 1954-55			Expenditure during the year 1954-55		Expenditure to end of the year 1954-55	
	Rs.	Rs.	(A)	(B)		Rs.	Rs.	(A)	(B)
CENTRAL GOVERNMENT					CENTRAL GOVERNMENT				
Brought forward	65,52,01,740	31,18,81,547			Brought forward	66,32,43,030	32,11,86,084		
(i) Import of Fertilizers—					(c) Canada Locomotive Boiler—				
Gross Expenditure	94,53,367	(G) 1,07,16,623			Gross Expenditure	93,00,000	93,00,000		
Deduct—Receipts and Recoveries on Capital Account.	66,23,781	66,23,781			Deduct—Receipts and Recoveries on Capital Account.	93,00,000	93,00,000		
Net Expenditure	28,29,586	40,92,842			Net Expenditure	..	..
(j) Village Workers Training Programme—					(d) River Valley Project—				
Gross Expenditure	3,71,200	3,71,200			Gross Expenditure	1,00,00,000	1,23,80,000		
Deduct—Receipts and Recoveries on Capital Account	3,43,740	3,43,740			Deduct—Receipts and Recoveries on Capital Account.	1,00,00,000	1,23,80,000		
Net Expenditure	27,460	27,460			Net Expenditure	..	..
(k) Expansion and Modernisation of Marine Fisheries—					(e) Central Rice Research Institute—				
Gross Expenditure	22,88,377	22,88,377			Gross Expenditure	59,441	59,441		
Deduct—Receipts and Recoveries on Capital Account	7,87,285	7,87,285			Deduct—Receipts and Recoveries on Capital Account.	..	..
Net Expenditure	15,01,092	15,01,092			Net Expenditure	59,441	59,441		
(l) Assistance to Medical Colleges and Allied Institutions—					(f) Bombay Transport—				
Gross Expenditure	20,500	20,500			Gross Expenditure	..	2,00,00,000		
Deduct—Receipts and Recoveries on Capital Account	20,500	20,500			Deduct—Receipts and Recoveries on Capital Account.	..	2,00,00,000		
Net Expenditure	..	..			Net Expenditure	..	..
(m) Ground Water Exploration—					(34) Purchase of Reserve Stock of Equipment for training of Demobilised Services Personnel—				
Gross Expenditure	23,85,748	23,85,748			Gross Expenditure	2,18,276	23,93,541		
Deduct—Receipts and Recoveries on Capital Account	11	11			Deduct—Receipts and Recoveries on Capital Account.	2,73,516	15,49,797		
Net Expenditure	23,85,737	23,85,737			Net Expenditure	—55,239	8,43,744		
(n) Development and Demonstration of Improved Methods of Low Cost Housing Construction—					(35) Sale of Indigenous Sugar—				
Gross Expenditure	19,833	19,833			Gross Expenditure	1,46,79,552	1,46,79,552		
Deduct—Receipts and Recoveries on Capital Account	..	..			Deduct—Receipts and Recoveries on Capital Account.	2,64,62,992	2,64,62,992		
Net Expenditure	19,833	19,833			Net Expenditure	—1,17,83,440	—1,17,83,440		
(o) Council of Scientific and Industrial Research—					(36) Central Water Power Research Institute—				
Gross Expenditure	2,56,000	2,56,000			Gross Expenditure	4,600	4,600		
Deduct—Receipts and Recoveries on Capital Account	2,56,000	2,56,000			Deduct—Receipts and Recoveries on Capital Account.	4,600	4,600		
Net Expenditure	..	..			Net Expenditure	..	..
(33) Material and Equipment under Colombo Plan—					(37) Council of Scientific Industrial Research—				
(a) Raw Material for Indian Railways—					Gross Expenditure	73,000	73,000		
Gross Expenditure	88,85,909	88,85,909			Deduct—Receipts and Recoveries on Capital Account.	73,000	73,000		
Deduct—Receipts and Recoveries on Capital Account.	76,13,028	76,13,028			Net Expenditure	..	..
Net Expenditure	12,72,881	12,72,881			(38) Bilaspur Commercial Corporation—				
(b) Locust Control—					Gross Expenditure	1,36,549			
Gross Expenditure	4,692	4,692			Deduct—Receipts and Recoveries on Capital Account.	56,457			(J)
Deduct—Receipts and Recoveries on Capital Account	..	..			Net Expenditure	80,092			
Net Expenditure	4,692	4,692			(39) Cultivable Land Reclamation Scheme—				
Carried over	66,32,43,030	32,11,86,084			Gross Expenditure	(L) 76,46,961	(H) 12,24,93,504		
					Deduct—Receipts and Recoveries on Capital Account	2,18,42,677	(H) 7,96,93,931		
					Net Expenditure	(L)—1,41,95,716	4,27,99,668		
					Carried over	63,73,48,108	35,31,05,608		

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1954-55—concl'd.

	Expenditure during the year 1954-55		Expenditure to end of the year 1954-55 (A) (B)			Expenditure during the year 1954-55		Expenditure to end of the year 1954-55 (A) (B)	
	Rs.		Rs.			Rs.		Rs.	
CENTRAL GOVERNMENT					STATE GOVERNMENTS				
Brought forward	63,73,48,168		35,31,05,482		Brought forward	1,14,406		11,34,825	
(40) Scheme for Mechanical Cultivation of Land—					GOVERNMENT OF HIMACHAL PRADESH				
Gross Expenditure	16,610		18,40,878		(a) Purchase of Food Grains—				
Deduct—Receipts and Recoveries on Capital Account	7,08,380		(H) 28,75,554		Gross Expenditure	74,911			
Net Expenditure	—6,91,770		—10,34,676		Deduct—Receipts and Recoveries on Capital Account	3,48,293		(I) —1,40,366	
(41) Indo-Norwegian Assistance Programme—					Net Expenditure	—2,73,382		(I) —1,40,366	
Fisheries Project—					(b) Bilaspur Commercial Corporation—				
Gross Expenditure	9,15,765		14,12,530		Gross Expenditure	55,790			
Deduct—Receipts and Recoveries on Capital Account	14,12,530		14,12,530		Deduct—Receipts and Recoveries on Capital Account	1,17,960		(J) —5,141	
Net Expenditure	—4,96,765		..		Net Expenditure	—62,170		(J) —5,141	
(42) Purchase and Sale of Cotton with a view to maintain Floor Prices—					(c) Purchase and distribution of Fertilizers in Part 'C' States—				
Gross Expenditure . . . . .	..		18,525		Gross Expenditure	17,325			
Deduct—Receipts and Recoveries on Capital Account . . . . .	..		..		Deduct—Receipts and Recoveries on Capital Account	6,892		(K) 31,380	
Net Expenditure . . . . .	..		18,525		Net Expenditure	10,433		31,380	
(43) Purchase of Reserve Stock of Hay in Kutch—					(d) Community Development Projects—Material and Equipment—				
Gross Expenditure . . . . .	..		2,21,640		Gross Expenditure	1,05,120		1,05,120	
Deduct—Receipts and Recoveries on Capital Account . . . . .	..		18,948		Deduct—Receipts and Recoveries on Capital Account	1,05,120		1,05,120	
Net Expenditure . . . . .	..		2,02,692		Net Expenditure . . . . .	..		..
(44) Purchase of Fertilizers in Part 'C' States—					Total Government of Himachal Pradesh	—3,25,119		—1,14,127	
Gross Expenditure . . . . .	..		(K) 10,40,724		GOVERNMENT OF VINDHYA PRADESH				
Deduct—Receipts and Recoveries on Capital Account . . . . .	..		(K) 10,40,724		Purchase of Food Grains by Local Administration—				
Net Expenditure . . . . .	..		(K) 10,40,724		Gross Expenditure	1,16,739		1,16,739	
(45) Scheme for Export of Coal and Coke—					Deduct—Receipts and Recoveries on sale of Food Grains	—15,975		—15,975	
Gross Expenditure . . . . .	..		1,81,90,306		Net Expenditure	1,32,714		1,32,714	
Deduct—Receipts and Recoveries on Capital Account . . . . .	..		2,42,85,450		Total STATE GOVERNMENTS (Voted)	—77,999		11,53,412	
Net Expenditure . . . . .	..		—60,95,144		Total 87—Capital Outlay on Schemes of Government Trading	63,60,82,467		34,83,91,848	
Loss or Gain by Exchange	833		833		Charged	16,90,353			
Total CENTRAL GOVERNMENT	63,61,60,466		34,72,38,436		Voted	63,43,92,114			
Charged	16,90,353								
Voted	63,44,70,113								
STATE GOVERNMENTS									
GOVERNMENT OF BHOPAL									
Purchase of Food Grains—									
Gross Expenditure	1,36,392		(I) 11,34,825						
Deduct—Receipts and Recoveries on Capital Account	21,986		(I) 11,34,825						
Net Expenditure	1,14,406		(I) 11,34,825						
Carried over	1,14,406		11,34,825						

(A) Pending closing of the 1947-48 (Pre-Partition) Accounts, the Capital Expenditure was carried forward in the 1947-48 (Post-Partition) Accounts provisionally in the following manner—

(1) In the case of schemes operating exclusively in areas now in India, entirely.

(2) In the case of schemes operating in both the areas now forming India and Pakistan, (a) on the basis of value of stock, or, and outstanding assets and liabilities in India where this could be determined and (b) 82½ per cent. of the progressive expenditure upto 14th August, 1947 in cases where these are not known; and

(3) In cases where the information as to whether the scheme was operating in both the areas now forming India and Pakistan is not available, 82½ per cent. of the progressive expenditure upto 14th August, 1947.

(B) In respect of schemes Nos. 9 and 25 the progressive capital expenditure is still provisional pending the determination of the expenditure to be brought forward on 15th August, 1947.

(C) Some State Governments Schemes have been included in this Account instead of in Account No. 84-A due to the fact that the State Governments concerned made the budget provision for these schemes under the major head "87—Capital Outlay on Schemes of Government Trading" instead of under "85 A—Capital Outlay on State Scheme of Government Trading". Accordingly the expenditure was booked under the former head. The requisite change in the budget provision has been got effected in the years 1955-56 and the schemes will be taken to Account No. 84-A in the Combined Finance and Revenue Accounts for the year 1956-57.

(D) The progressive figure of "Gross expenditure" on 31st March, 1955 has been decreased by Rs. 12,63,256 without financial adjustment in rectification of the wrong adjustments made in the accounts for the year 1953-54 under this scheme instead of the scheme "Import of Fertilizers under T.C.A. Programme".

(E) The Progressive figure of 'Gross Expenditure' has been increased by Rs. 3,83,234 due to the transfer of the amount from the 'Land Reclamation Scheme' without any financial adjustment.

(F) The progressive figure of "Gross Expenditure" and "Deduct—Receipts and Recoveries on Capital Account" on 31st March, 1955 has been decreased by Rs. 95,745 without financial adjustment in rectification of wrong adjustments made in previous year's accounts. See footnote (a) under Account No. 18-A on page 175.

(G) The progressive figure of "Gross Expenditure" on 31st March, 1955 has been increased by Rs. 12,63,256 without financial adjustment in rectification of the wrong adjustment made in the accounts for the year 1953-54. See footnote (D) above.

(H) The Progressive figures of 'Gross Expenditure' and 'Deduct—Receipts and Recoveries' have been reduced by Rs. 3,83,234 and Rs. 44 respectively due to transfer of Rs. 3,83,234 to the scheme 'Purchase of Agricultural and Dairy Machinery' and Rs. 44 represent the transfer of a credit for this amount to the scheme 'Mechanical Cultivation of Land'.

(I) Rs. 16,20,419 and Rs. 1,33,016 representing amounts pertaining to the all and Himachal Pradesh respectively previously met from the Consolidated Fund of India transferred *proforma* to these States.

(J) Rs. 57,028 representing amount pertaining to Himachal Pradesh previously met from the Consolidated Fund of India transferred *proforma* to that State.

(K) Rs. 20,947 representing amount pertaining to Himachal Pradesh previously met from the Consolidated Fund of India transferred *proforma* to that State.

No. 91-F—ACCOUNT of CAPITAL OUTLAY on GRANTS to STATE GOVERNMENTS for DEVELOPMENT during and to end of the year 1954-55

	Expenditure during the year 1954-55	Expenditure to end of the year 1954-55
	Rs.	Rs.
CENTRAL GOVERNMENT		
Grants for Industrial Housing	1,57,27,016	1,57,27,016
Grants for Development Schemes . . . . .	..	52,80,76,001
Grants to State Governments	8,73,91,195	8,73,91,195
Grants for Grow More Food Schemes . . . . .	..	12,52,32,198
<i>Deduct—Recoveries</i> . . . . .	..	<i>37,89,300</i>
Total Expenditure outside the Revenue Account (Voted)	10,31,18,211	75,26,37,110

No. 91-G—ACCOUNT of PAYMENTS to PAKISTAN for UNIQUE INSTITUTIONS during and to end of the year 1954-55

	Expenditure during the year 1954-55	Expenditure to end of the year 1954-55
	Rs.	Rs.
CENTRAL GOVERNMENT		
Payments to the Government of Pakistan for setting up Unique Institutions	2,47,26,000
Total Expenditure outside the Revenue Accounts (Voted)	2,47,26,000

Section N—Public Debt

Public Debt of the Central Government

The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent Debt and (b) Floating Debt. "Permanent Debt" covers all such debt raised by Government in the open market as, at the time when it is raised, has a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as Treasury Bills and Ways and Means Advances from the Reserve Bank of India with a currency of not more than twelve months.

2. The Public Debt of the Central Government consists of rupee loans raised in India, sterling loans raised in England and the dollar loans viz. (1) Loans taken from the International Bank for Reconstruction and Development and (2) Loans from the U.S.A. for the purchase of American Wheat. At the end of 1954-55 the rupee loans bearing interest amounted in round figures to Rs. 2,160 crores, the sterling loans to £ 18 million and the dollar loans to Rs. 110 crores or to a total interest bearing debt of Rs. 2,294 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £2,383,862 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. The liability for Railway Annuities, is however, included here only for technical reasons as it has been funded by a lump payment to the U.K. Government which have undertaken to make available to the Government of India the amount required to meet the instalments as and when they fall due. The balance of rupee debt not bearing interest amounting to Rs. 11,43,21,077 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

£32,497 under debt not bearing interest in England represents the balance of India 5½ per cent. Stock, 1932, India 3½ per cent. Stock, (1931 or after), India 4½ per cent Stock, 1950-55, and India 3 per cent. Stock, 1948 which remained unclaimed on 31st March 1955. There is besides a balance of rupee debt amounting to Rs. 32,47,494 which is interest free.

Public Debt of State Governments.

3. The Public Debt of the State Governments is divided in the accounts into three classes, I—Permanent Debt, II—Floating Debt and III—Loans from the Central Government. The terms "Permanent Debt" and "Floating Debt" have already been explained in paragraph 1 above. Under the provisions of Article 293 of the Constitution of India, and the entry "Public Debt of the State" included as item 43 in list II—State List—in the Seventh Schedule to the Constitution, the State Governments have powers to raise loans in the open market, within the territory of India, subject to the consent of the Government of India if there is still outstanding any part of a loan made to the State by the Government of India or by its predecessor Government, or in respect of which a guarantee has been given by the Government of India or by its predecessor Government.

Loans granted by the Government of India to the State Governments under Article 293 2 of the Constitution of India and under the Part 'C' States (Amendment) Act, 1954, are recorded under the head "III—Loans from the Central Government." The balances of the liabilities of the Provincial (now State) Governments to the Provincial Loans Fund on 31st March, 1937, which were not cancelled under the scheme for the decentralisation of balances and the cancellation and consolidation of debt on the introduction of Provincial Autonomy, as well as advances made by the Central Government to certain Provincial Governments direct during the year 1936-37, were transferred to this head on 1st April, 1937.

4. The balances shown in Account Nos. 92 and 92-A exhibit the ultimate liability of Government as represented by the nominal value of outstanding debt.

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1955, and the AMOUNT of DEBT at the commencement and close of the year.

---	Amount, 1st April 1954	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA							
Permanent Debt							
LOANS BEARING INTEREST							
4½ per cent Loan 1955-60	9,05,63,700	..	..	9,95,63,700	..	..	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
Carried over	78,21,09,500	..	..	78,21,09,500	..	..	78,21,09,500

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to and DISCHARGES of DEBT during the year ended 31st March 1955 and the AMOUNT of DEBT at the commencement and close of the year—contd.

	Amount 1st April 1954	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1955
—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA							
—contd.							
Permanent Debt—contd.							
LOANS BEARING INTEREST—contd.							
Brought forward	78,21,09,500	..	..	78,21,09,500	..	..	78,21,09,500
8½ per cent. National Plan Bonds 1961.	75,28,99,700	..	..	75,28,99,700	..	..	75,28,99,700
3½ per cent. National Plan Loan 1964.	..	1,58,12,83,400	..	1,58,12,83,400	..	..	1,58,12,83,400
3 per cent. Loan, 1896-97 . .	8,93,34,600	..	..	8,93,34,600	..	..	8,93,34,600
3 per cent. Loan, 1964 . .	30,33,10,400	..	..	30,33,10,400	..	..	30,33,10,400
3 per cent. Loan, 1963-65 . .	1,16,17,46,100	..	..	1,16,17,46,100	..	..	1,16,17,46,100
3 per cent. Victory Loan, 1957 .	1,14,06,89,400	..	..	1,14,06,89,400	..	..	1,14,06,89,400
3 per cent. Loan 1958 . .	50,35,63,300	..	..	50,35,63,300	..	..	50,35,63,300
3 per cent. Second Victory Loan 1959-61.	1,13,65,63,800	..	..	1,13,65,63,800	..	..	1,13,65,63,800
3 per cent. Funding Loan 1966-68	1,10,11,78,000	..	..	1,10,11,78,000	..	..	1,10,11,78,000
3 per cent. First Development Loan 1970-75	1,15,05,83,200	..	..	1,15,05,83,200	..	..	1,15,05,83,200
3 per cent. Conversion Loan 1946	2,48,91,66,121	..	..	2,48,91,66,121	6,950	..	2,48,91,59,171
3 per cent. Bhopal Loan 1966-76	1,18,73,200	..	..	1,18,73,200	..	..	1,18,73,200
2½ per cent. Loan, 1960 . .	45,63,06,800	..	..	45,63,06,800	..	..	45,63,06,800
2½ per cent. Loan, 1962 . .	75,86,72,300	..	..	75,86,72,300	..	..	75,86,72,300
2½ per cent. Loan, 1976 . .	14,77,48,000	..	..	14,77,48,000	..	..	14,77,48,000
2½ per cent. Loan, 1961 . .	57,00,68,700	..	..	57,00,68,700	..	..	57,00,68,700
2½ per cent. Bhopal War Bond 1957.	26,24,600	..	..	26,24,600	..	..	26,24,600
2½ per cent. Loan 1955 . .	60,45,00,900	..	..	60,45,00,900	..	..	60,45,00,900
15 Years Annuity Certificates .	..	55,40,500	..	55,40,500	77,158	..	54,63,342
Total Loans bearing Interest	13,16,29,38,621	1,58,68,23,900	..	14,74,97,62,521	84,108	..	14,74,96,78,413
LOANS NOT BEARING INTEREST							
6½ per cent. Treasury Bonds, 1935	69,500	..	..	69,500	..	..	69,500
5½ per cent. Loan, 1938-40 . .	20,000	..	..	20,000	..	..	20,000
3½ per cent. Loan, 1842-43 . .	17,06,500	..	..	17,06,500	1,05,900	..	16,00,600
3½ per cent. Loan 1954-59 . .	12,95,89,100	2,30,200	..	12,98,19,300	11,95,25,400	..	1,02,93,900
3½ per cent. Loan, 1854-65 . .	19,54,950	..	..	19,54,950	1,12,703	..	18,42,247
3½ per cent. Loan, 1865 . .	26,57,280	..	..	26,57,280	2,04,630	..	24,52,650
3½ per cent. Loan, 1879 . .	4,00,200	..	..	4,00,200	7,900	..	3,92,300
3½ per cent. Loan, 1900-01 . .	23,22,800	..	..	23,22,800	3,02,100	..	20,20,700
3 per cent. Defence Bonds, 1946	8,32,566	..	..	8,32,566	30,671	..	8,01,895
2½ per cent. Loan, 1948-52 . .	44,56,500	..	..	44,56,500	14,700	..	44,41,800
2½ per cent. Bond, 1950 . .	1,42,69,600	..	..	1,42,69,600	1,500	..	1,42,68,100
2½ per cent. Loan, 1954 . .	35,06,06,300	..	..	35,06,06,300	32,29,57,200	..	2,76,49,100
Carried over— Loans not bearing Interest .	50,89,05,296	2,30,200	..	50,91,35,496	44,32,62,704	..	6,58,72,792
Loans bearing Interest	13,16,29,38,621	1,58,68,23,900	..	14,74,97,62,521	84,108	..	14,74,96,78,413

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1955 and the AMOUNT of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1954	Additions, to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1955
A—DEBT RAISED IN INDIA — <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanent Debt—<i>concl'd.</i>							
Brought forward { Loans bearing interest	13,16,29,38,621	1,58,68,23,900	..	14,74,97,62,521	84,108	..	14,74,96,78,413
{ Loans not bearing interest.	50,89,05,296	2,30,200	..	50,91,35,496	44,32,62,704	..	6,58,72,792
5 per cent. Loan, 1940-43	13,600	..	..	13,600	200	..	13,400
5 per cent. Loan, 1939-44	51,900	..	..	51,900	5,400	..	46,500
5 per cent. Bond, 1935	1,200	..	..	1,200	..	..	1,200
5 per cent. Loans, 1945-55	25,09,850	..	..	25,09,850	2,51,400	..	22,58,450
4½ per cent. Loan 1950-55	62,700	..	..	62,700	11,600	..	51,100
4½ per cent. Bonds, 1934	100	..	..	100	100	..	..
4 per cent. Loan, 1934-37	1,06,800	..	..	1,06,800	1,06,800	..	..
4 per cent. Bonds, 1943	1,28,000	..	..	1,28,000	300	..	1,27,700
3½ per cent. Loan, 1947-50	25,44,800	..	..	25,44,800	2,15,800	..	23,29,000
3 per cent. Loan 1953-55	2,66,08,135	..	..	2,66,08,135	1,64,34,300	..	1,01,73,835
3 per cent. Bonds, 1941	300	..	..	300	..	..	300
3 per cent. Loan, 1949-52	1,54,38,400	..	..	1,54,38,400	2,13,600	..	1,52,24,800
Liability in respect of Bundi State Loan taken over by Government of India.	5,43,459	-5,43,459	..	..	..	..	..
3 per cent. Loan, 1951-54	1,90,79,700	..	..	1,90,79,700	8,57,700	..	1,82,22,000
TOTAL LOANS NOT BEARING INTEREST.	57,59,94,240	-3,13,259	..	57,56,80,981	46,13,59,904	..	11,43,21,077
INTEREST FREE LOANS							
Three-year Interest Free Defence Bonds.	2,86,025	..	..	2,86,025	21,581	..	2,64,444
Five year Interest Free Prize Bonds, 1949.	(a) 30,48,890	..	..	30,48,890	65,840	..	29,83,050
TOTAL INTEREST FREE LOANS	(a) 33,34,915	..	..	33,34,915	87,421	..	32,47,494
TOTAL PERMANENT DEBT	13,74,22,67,776 (a)	1,58,65,10,641	..	15,32,87,78,417	46,16,31,433	..	14,86,72,46,984
FLOATING DEBT							
Treasury Bills	3,34,95,00,000	15,47,30,75,000	..	18,82,25,75,000	14,10,38,75,000	..	4,71,87,00,000
Treasury Deposits Receipts . . . . .	..	..	..	..	200	..	(b) -200
Securities issued to International Monetary Fund and Interna- tional Bank for Reconstruc- tion and Development.	2,12,60,20,000	..	..	2,12,60,20,000	..	..	2,12,60,20,000
Other Floating Loans	(c) 17,34,808	..	..	17,34,808	11,98,021	..	5,36,787
TOTAL FLOATING DEBT	5,47,72,54,808	15,47,30,75,000	..	20,95,03,29,808	14,10,50,73,221	..	6,84,52,56,587
Total Debt raised in India	19,21,95,22,584 (c)	17,05,95,85,641	..	36,27,91,08,225	14,56,66,04,654	..	21,71,25,03,571
Carried over	19,21,95,22,584	17,05,95,85,641	..	36,27,91,08,225	14,56,66,04,654	..	21,71,25,03,571

(a) Differs from last years closing balance due to rounding.

(b) The minus balance will be set off by a Corresponding credit in the Account of subsequent years.

(c) Differs from last year's closing balance by Rs. 32,74,808 due to the balance taken over without financial adjustment.

Other Floating Loans—

	Rs.
Bombay	5,36,787
Assam	27,38,021

Total 32,74,808

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1955, and the AMOUNT of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1954	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	19,21,95,22,584	17,05,95,85,641	..	36,27,91,08,225	14,56,66,04,654	..	21,71,25,03,571
B— DEBT RAISED IN ENGLAND	£	£	£	£	£	£	£
Permanent Debt							
LOANS BEARING INTEREST							
India 4½ per cent. Stock, 1958-68	416,355	..	..	416,355	75,315	..	341,040
India 2½ per cent. Stock	112,069	..	..	112,069	8,098	..	103,971
East Indian Railway 4½ per cent. Irredeemable Debenture Stock	9,370	..	..	9,370	..	..	9,370
Eastern Bengal Railway 4 per cent. Irredeemable Debenture Stock.	2,439	..	..	2,439	..	..	2,439
South Indian Railway 4½ per cent Perpetual Debenture Stock.	4,040	..	..	4,040	..	..	4,040
Great Indian Peninsula Railway 4 per cent. Irredeemable Stock.	10,830	..	..	10,830	400	..	10,430
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
Railway Annuities (a)							
East Indian Railway Annuity terminating in 1953	..	..	..	..	..	..	..
Eastern Bengal Railway Annuity terminating in 1957.	412,870	..	..	412,870	101,926	..	310,944
Scinde Punjab and Delhi Railway Annuity terminating in 1959	1,675,553	..	..	1,675,553	310,210	..	1,365,343
Madras Railway Annuity terminating in 1956	1,159,171	..	..	1,159,171	451,596	..	707,575
TOTAL LOANS BEARING INTEREST	19,269,625	..	..	19,269,625	947,545	..	18,322,080
LOANS NOT BEARING INTEREST							
India 5½ per cent. Bonds, 1932	100	..	..	100	..	..	100
India 4½ per cent. Stock 1950-55	100	..	..	100	..	..	100
India 4 per cent. Stock 1948-53	100	..	..	100	100	..	..
India 3½ per cent. Stock 1954-59	280,464	..	..	280,464	274,964	..	5,500
India 3½ per cent. Stock 1931	20,078	..	..	20,078	4,445	..	15,633
India 3 per cent. Stock 1949-52	100	..	..	100	100	..	..
India 3 per cent. Stock 1948	11,564	..	..	11,564	400	..	11,164
TOTAL LOANS NOT BEARING INTEREST.	312,506	..	..	312,506	280,009	..	32,497
Total Debt raised in England	19,582,131	..	..	19,582,131	1,227,554	..	18,354,577
TOTAL DEBT RAISED IN ENGLAND CONVERTED INTO RS. AT £1= Rs. 13½.	Rs. 26,10,95,090	Rs. ..	Rs. ..	Rs. 26,10,95,090	Rs. 1,63,67,390	Rs. ..	Rs. 24,47,27,700
Total Carried over	19,21,95,22,584	17,05,95,85,641	..	36,27,91,08,225	14,56,66,04,654	..	21,71,25,03,571
	26,10,95,090	..	..	26,10,95,090	1,63,67,390	..	24,47,27,700

(a) The details of payments during 1954-55 in respect of Annuities created in purchase of Railways are:—

	£
East Indian Railway	474
Eastern Bengal Railway—	
Annuity terminating in 1957, at the rate of £8.3s. 4.79d. for £ 100 Stock of the Company	116,826
Scinde Punjab and Delhi Railway—	
Annuity terminating in 1959, at the rate of £3.s. 3.14d. for £ 100 Stock of the Company	371,254
Madras Railway—	
Annuity terminating in 1956, at the rate of £5.7s. 10.795d. for £ 100 Stock of the Company	486,378
	(c) 976,926

(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 1954-55, £863,732 and Interest on Capital, £113,204.

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the Additions to, and DISCHARGES of DEBT, during the year ended 31st March, 1955 and the AMOUNT of DEBT at the Commencement and close of the year—concl'd.

	Amount, 1st April 1954	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Debt— Brought forward							
{ In India	19,21,95,22,584	17,05,95,85,641	..	36,27,91,08,225	14,56,66,04,654	..	21,71,25,03,571
{ England	26,10,95,090	..	..	26,10,95,090	1,63,67,390	..	24,47,27,700
OTHER DEBT							
(i) Loans from the International Bank for Reconstruction and Development.							
(a) Bokaro Konar Project Loan	6,99,66,347	63,13,729	..	7,62,80,076	..	..	7,62,80,076
(b) Agricultural Machinery Project Loan.	1,81,13,672	..	..	1,81,13,672	68,61,905	..	1,12,51,767
(c) Railway Project Loan	12,16,33,371	..	..	12,16,33,371	95,27,619	..	11,21,06,752
(d) Damodar Project Loan	..	4,27,075	..	4,27,075	..	..	4,27,075
(ii) Loans from the U.S.A. for the purchase of American Wheat.	90,31,25,813	..	..	90,31,25,813	..	..	90,31,25,813
TOTAL OTHER DEBT	1,11,28,39,203	67,40,804	..	1,11,95,80,007	1,63,89,524	..	1,10,31,90,483
TOTAL PUBLIC DEBT OF THE CENTRAL GOVERNMENT.	20,59,34,56,877	17,06,63,26,445	..	37,65,97,83,322	14,59,93,61,563	..	23,06,04,21,754

Summary

	Balance on 1st April, 1954		Balance on 31st March, 1955	
	Permanent Debt	Floating Debt	Permanent Debt	Floating Debt
	Rs.	Rs.	Rs.	Rs.
Debt bearing Interest—				
In India	13,16,29,38,621	5,47,72,54,808	14,74,96,78,413	6,84,52,56,587
In England	25,69,28,337	..	24,42,94,400	..
Other Debt	1,11,28,39,203	..	1,10,31,90,483	..
Total	14,53,27,06,161	5,47,72,54,808	16,09,71,63,296	6,84,52,56,587
Debt not bearing Interest—				
In India	67,59,94,240	..	11,43,21,077	..
In England	41,66,753	..	4,33,300	..
Total	68,61,60,993	..	11,47,54,377	..
Interest Free Debt—				
In India	33,34,915	..	32,47,494	..
Total Public Debt of the Central Government	15,11,62,62,069	5,47,72,54,808	16,21,51,65,167	6,84,52,56,587
	20,59,34,56,877		23,06,04,21,754	

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1955 and the Amounts of DEBT, at the commencement and close of the year.

	Amount, 1st April 1954	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF AJMER—					
Loans from the Central Government . . . . .	..	43,46,347	43,46,347	..	43,46,347
Total Government of Ajmer . . . . .	..	43,46,347	43,46,347	..	43,46,347
GOVERNMENT OF BHOPAL—					
Loans from the Central Government . . . . .	..	52,15,526	52,15,526	..	52,15,526
Total Government of Bhopal . . . . .	..	52,15,526	52,15,526	..	52,15,526
GOVERNMENT OF COORG—					
Loans from the Central Government . . . . .	..	10,87,522	10,87,522	..	10,87,522
Total Government of Coorg . . . . .	..	10,87,522	10,87,522	..	10,87,522
GOVERNMENT OF DELHI—					
Loans from the Central Government . . . . .	..	95,03,500	95,03,500	..	95,03,500
Total Government of Delhi . . . . .	..	95,03,500	95,03,500	..	95,03,500
GOVERNMENT OF HIMACHAL PRADESH—					
Loans from the Central Government . . . . .	..	67,02,573	67,02,573	..	67,02,573
Total Government of Himachal Pradesh . . . . .	..	67,02,573	67,02,573	..	67,02,573
GOVERNMENT OF VINDHYA PRADESH—					
Loans from the Central Government . . . . .	..	68,23,726	68,23,726	..	68,23,726
Total Government of Vindhya Pradesh . . . . .	..	68,23,726	68,23,726	..	68,23,726
GOVERNMENT OF ANDHRA—					
Floating Debt—					
Other Floating Loans . . . . .	..	3,86,89,389	3,86,89,389	3,86,89,389	..
Loans from the Central Government	6,88,71,470	13,62,25,125	20,50,96,595	3,27,57,866	17,23,38,729
Total Government of Andhra	6,88,71,470	17,49,14,514	24,37,85,984	7,14,47,256	17,23,38,729
GOVERNMENT OF ASSAM—					
Permanent Debt—					
Loans bearing interest—					
3 per cent Assam Government Loan 1952	200	..	200	200	..
Loans from the Central Government	4,50,31,099	6,26,75,647	10,77,06,746	40,50,659	10,36,56,087
Total Government of Assam	4,50,31,299	6,26,75,647	10,77,06,946	40,50,859	10,36,56,087
GOVERNMENT OF BIHAR—					
Permanent Debt—					
Loans bearing interest—					
4 per cent State Development Loan 1963	1,28,97,600	2,31,603	1,31,29,203	..	1,31,29,203
Floating Debt—					
Other Floating Loans . . . . .	..	1,19,00,000	1,19,00,000	1,19,00,000	..
Loans from the Central Government	19,33,60,646	18,19,53,386	37,53,14,032	52,19,885	37,00,94,147
Total Government of Bihar	20,62,58,246	19,40,84,989	40,03,43,235	1,71,19,885	38,32,23,350

NO. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1955 and the Amounts of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1954	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BOMBAY—					
Permanent Debt—					
Loans bearing interest—					
4 per cent Bombay State Development Loan 1963	5,50,35,400	..	5,50,35,400	8,07,900	5,42,27,500
4 per cent Bombay State Development Loan 1964	3,66,72,700	..	3,66,72,700	10,85,300	3,55,87,400
3½ per cent Bombay State Development Loan 1962	2,99,43,900	..	2,99,43,900	4,18,700	2,95,25,200
3 per cent Bombay Government Loan 1955	3,27,27,600	..	3,27,27,600	30,93,100	2,96,34,500
3 per cent Bombay Government Loan 1956	3,24,14,100	..	3,24,14,100	26,95,900	2,97,18,200
3 per cent Bombay Government Loan 1958	3,28,69,100	..	3,28,69,100	22,03,600	3,06,65,500
3 per cent Bombay Provincial Development Loan 1962	5,82,58,100	..	5,82,58,100	29,02,300	5,53,55,800
3 per cent Bombay State Development Loan 1960	2,97,28,100	..	2,97,28,100	9,46,500	2,87,81,600
3 per cent Tapi Irrigation Development Loan 1961	68,22,850	..	68,22,850	27,100	67,95,750
Loans not bearing interest—					
Bombay Development Loan 1920	5,700	..	5,700	..	5,700
Loans raised by merged States before merger	(a) 49,27,411	..	49,27,411	42,99,643	6,27,768
Other Loans	1,00,000	..	1,00,000	..	1,00,000
Floating Debt—					
Other Floating Loans—					
Loans raised by merged States before merger	(a) 33,71,578	..	33,71,578	16,488	33,55,090
Loans from the Central Government	36,48,57,614	18,85,51,963	55,34,09,577	1,18,28,613	54,15,80,964
Total Government of Bombay	68,77,34,153	18,85,51,963	87,62,86,116	3,03,25,144	84,59,60,972
GOVERNMENT OF MADHYA PRADESH—					
Permanent Debt—					
Loans bearing interest—					
4 per cent Madhya Pradesh State Development Loan 1963	99,43,000	10,75,100	1,10,18,100	..	1,10,18,100
3½ per cent Madhya Pradesh Loan 1962	1,02,18,100	..	1,02,18,100	..	1,02,18,100
3 per cent Madhya Pradesh Loan 1964	2,03,28,800	..	2,03,28,800	..	2,03,28,800
3 per cent Madhya Pradesh Loan 1960	1,01,44,700	..	1,01,44,700	..	1,01,44,700
3 per cent Madhya Pradesh Loan 1958	52,69,800	..	52,69,800	..	52,69,800
3 per cent Madhya Pradesh Loan 1956	50,54,200	..	50,54,200	..	50,54,200
3 per cent Madhya Pradesh Loan 1955	50,00,000	..	50,00,000	..	50,00,000
Loans not bearing interest—					
3 per cent Madhya Pradesh Loan 1952	29,700	..	29,700	1,700	28,000
Loans from the Central Government	16,36,82,815	7,60,63,121	23,97,45,936	2,51,79,515	21,45,66,421
Total Government of Madhya Pradesh	22,96,71,115	7,71,38,221	30,68,09,336	2,51,81,215	28,16,28,121
GOVERNMENT OF MADRAS—					
Permanent Debt—					
Loans bearing interest—					
4 per cent Madras Government Loan 1963	10,29,56,225	(b)—14,925	10,29,41,300	..	10,29,41,300
4 per cent Madras Government Loan 1964	5,24,81,200	..	5,24,81,200	..	5,24,81,200
3½ per cent Madras Government Loan 1962	3,01,49,300	..	3,01,49,300	..	3,01,49,300
3 per cent Madras Government Loan 1952 . . . . .	..	..	..	(c) —10,200	10,200
Carried over	18,55,86,725	—14,925	18,55,71,800	—10,200	18,55,82,000

(a) Differs from last year's closing balance due to Pre-integration balances of merged States having been incorporated in Government Accounts by correction of opening Balances.

(b) Represents misclassification in the previous year now rectified.

(c) Represents misclassification rectified in the Accounts of subsequent years.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1955 and the Amounts of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1954	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS—<i>concl'd.</i>					
Permanent Debt—<i>concl'd.</i>					
Brought forward	18,55,86,725	—14,925	18,55,71,800	—10,200	18,55,82,000
Loans bearing interest—					
3 per cent Madras Government Loan 1953	(c) —12,80,003	..	—12,80,003	(b)—5,35,703	—7,44,300
3 per cent Madras Government Loan 1955	1,23,25,000	..	1,23,25,000	..	1,23,25,000
3 per cent Madras Government Loan 1956	1,25,10,000	..	1,25,10,000	..	1,25,10,000
3 per cent Madras Government Loan 1959	1,23,95,600	..	1,23,95,600	..	1,23,95,600
3 per cent Madras Government Loan 1958	1,07,95,000	..	1,07,95,000	..	1,07,95,000
3 per cent Madras Government Loan 1960	2,78,44,000	..	2,78,44,000	..	2,78,44,000
3 per cent Madras Government Development Bonds 1960	4,38,25,400	..	4,38,25,400	..	4,38,25,400
2½ per cent Madras Government Loan 1961	3,81,77,200	..	3,81,77,200	..	3,81,77,200
Loans not bearing interest—					
3 per cent Madras Government Loan 1952	58,900	..	58,900	21,800	37,100
3 per cent Madras Government Loan 1953	(c) 14,21,700	..	14,21,700	5,74,700	8,47,000
Floating Debt—					
Other Floating Loans	..	8,46,60,491	8,46,60,491	8,46,60,491	..
Loans from the Central Government	65,04,79,605	13,58,35,797	78,63,15,402	2,32,17,626	76,30,97,776
Total Government of Madras	99,41,39,127	22,04,81,363	1,21,46,20,490	10,79,28,714	1,10,66,91,776
GOVERNMENT OF ORISSA—					
Loans from the Central Government	(a) 36,84,05,309	16,85,27,242	53,69,32,551	18,50,865	53,50,81,686
Total Government of Orissa	36,84,05,309	16,85,27,242	53,69,32,551	18,50,865	53,50,81,686
GOVERNMENT OF PUNJAB—					
Floating Debt—					
Other Floating Loans	..	67,00,000	67,00,000	67,00,000	..
Loans from the Central Government	1,06,69,41,452	28,59,53,159	1,35,28,94,611	1,44,72,488	1,33,84,22,123
Total Government of Punjab	1,06,69,41,452	29,26,53,159	1,35,95,94,611	2,11,72,488	1,33,84,22,123
GOVERNMENT OF UTTAR PRADESH—					
Permanent Debt—					
Loans bearing interest—					
4 per cent Uttar Pradesh State Development Loan 1963	5,65,15,500	..	5,65,15,500	..	5,65,15,500
4 per cent Uttar Pradesh Loan 1964	6,11,45,200	..	6,11,45,200	..	6,11,45,200
3½ per cent Uttar Pradesh Loan 1962	1,97,19,200	..	1,97,19,200	3,07,500	1,94,11,700
3 per cent Uttar Pradesh Loan 1960	2,21,14,700	..	2,21,14,700	3,25,000	2,17,89,700
3 per cent Uttar Pradesh Loan 1958	3,02,62,000	..	3,02,62,000	37,500	3,02,24,500
3 per cent Uttar Pradesh Loan 1961—66	1,59,08,600	..	1,59,08,600	1,66,000	1,57,42,600
2½ per cent Uttar Pradesh Loan 1961	2,24,93,600	..	2,24,93,600	4,00,000	2,20,93,600
Uttar Pradesh Encumbered Estates Act Bonds	2,03,45,391	37,999	2,03,83,390	16,73,559	1,87,09,831
Uttar Pradesh Zamindari Abolition Compensation Bonds	..	14,05,59,250	14,05,59,250	9,71,250	13,95,88,000
Carried over	24,85,04,191	14,05,97,249	38,91,01,440	38,80,809	38,52,20,631

(a) Includes Rs. 896,700, the balance of the advance drawn by the late Crown Representative for Loans to the Eastern State Joint Police Fund.

(b) Represents misclassification in the previous year now rectified.

(c) Differs from last years closing balance due to rounding.

II.—Public Debt.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1955 and the Amounts of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1954	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH—<i>contd.</i>					
Permanent Debt—					
Loans not bearing interest—					
Brought forward	24,85,04,191	14,05,97,249	38,91,01,440	38,80,809	38,52,20,631
5 per cent Uttar Pradesh Loan 1944	2,71,300	..	2,71,300	20,000	2,51,300
3 per cent Uttar Pradesh Loan 1952 (1st and 2nd issue)	3,92,800	..	3,92,800	60,600	3,32,200
Floating Debt—					
Other Floating Loans . . . . .	..	3,21,00,000	3,21,00,000	3,21,00,000	..
Loans from the State Bank of India	1,00,000	..	1,00,000	..	1,00,000
Loans from the Central Government	(c) 51,96,32,663	21,42,47,263	73,38,79,926	2,10,37,707	71,28,42,219
Total Government of Uttar Pradesh	76,89,00,954	38,69,44,512	1,15,58,45,466	5,70,99,116	1,09,87,46,350
GOVERNMENT OF WEST BENGAL—					
Permanent Debt—					
Loans bearing interest—					
4 per cent West Bengal Loan 1963	3,60,23,300	..	3,60,23,300	..	3,60,23,300
4 per cent West Bengal Loan 1964	2,00,00,000	..	2,00,00,000	..	2,00,00,000
3½ per cent West Bengal Loan 1962	1,75,00,000	..	1,75,00,000	..	1,75,00,000
Floating Debt—					
Other Floating Loans	(a) 1	10,99,28,481	10,99,28,482	6,52,89,938	4,46,38,544
Loans from the Central Government	(c) 74,01,05,758	31,91,13,837	1,05,92,19,595	1,17,96,897	1,04,74,22,698
Total Government of West Bengal	(a) 81,36,29,059	42,90,42,318	1,24,26,71,377	7,70,86,835	1,16,55,84,542
GOVERNMENT OF HYDERABAD—					
Permanent Debt—					
Loans bearing interest—					
6 per cent Hyderabad Government Loan 1916	8,743	..	8,743	..	8,743
6 per cent Hyderabad Government Loan 1920	13,543	..	13,543	..	13,543
6 per cent Hyderabad Government Loan 1929—31	28,929	..	28,929	..	28,929
6 per cent Hyderabad Government Loan 1942	55,629	..	55,629	5,143	50,486
6 per cent Hyderabad Government Loan 1941—51	17,228	..	17,228	..	17,228
5½ per cent Hyderabad Government Loan 1942—52	70,971	..	70,971	4,543	66,428
4 per cent Hyderabad Government Development Loan 1963	3,20,97,300	13,73,500	3,34,70,800	..	3,34,70,800
3½ per cent Hyderabad Government Loan 1945—55	74,315	..	74,315	4,457	69,858
3 per cent Hyderabad Government Loan 1950—60	6,58,99,714	..	6,58,99,714	..	6,58,99,714
2½ per cent Hyderabad Government Loan 1974	6,85,71,429	4,40,00,000	11,25,71,429	..	11,25,71,429
2½ per cent Hyderabad Government Loan 1953—63	5,38,42,286	..	5,38,42,286	..	5,38,42,286
2½ per cent Hyderabad Government Loan 1954—59	7,54,76,657	..	7,54,76,657	..	7,54,76,657
2½ per cent Hyderabad Government Loan 1955—60	11,95,03,628	..	11,95,03,628	..	11,95,03,628
1½ per cent Hyderabad Government Loan 1974	3,85,71,429	..	3,85,71,429	..	3,85,71,429
Old Railway Shares	28,80,483	..	28,80,483	..	28,80,483
Floating Debt—					
Other Floating Loans	3,11,34,473	1,98,70,358	5,10,04,831	5,10,00,000	4,831
Loans from the Central Government	14,21,93,286	6,74,04,779	20,95,98,065	1,59,10,898	19,36,87,167
Total Government of Hyderabad	63,04,40,043	13,26,48,637	76,30,88,680	(b) 13,39,539	(b) —13,39,539
				(b) 6,69,25,041	(b) 69,61,63,639

(a) Differs from the last year's closing balance by reason of correction since made.

(b) Met from the Contingency Fund.

(c) Differs from last year's closing balance due to rounding.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1955 and the Amounts of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1954	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA BHARAT—					
Permanent Debt—					
Loans bearing interest—					
4 per cent Madhya Bharat State Development Loan 1963	1,04,78,601	..	1,04,78,601	..	1,04,78,601
Floating Debt—					
Other Floating Loans	64,99,363	20,00,000	84,99,363	85,00,000	—687
Loans from the Central Government	3,02,23,209	4,05,58,120	7,07,81,329	55,52,798	6,52,28,531
Total Government of Madhya Bharat	4,72,01,173	4,25,58,120	8,97,59,293	1,40,52,798	7,57,06,495
GOVERNMENT OF MYSORE—					
Permanent Debt—					
Loans bearing interest—					
5 per cent Mysore State Loan 1955	1,63,44,300	..	1,63,44,300	..	1,63,44,300
4 per cent Mysore State Development Loan 1963	3,37,25,451	..	3,37,25,451	10	3,37,25,441
4 per cent Conversion Loan 1953—63	2,95,85,200	..	2,95,85,200	..	2,95,85,200
3 per cent Loan of 1956—61	5,99,72,900	..	5,99,72,900	..	5,99,72,900
3 per cent Loan of 1958	5,08,05,700	..	5,08,05,700	..	5,08,05,700
Loans not bearing interest—					
7 per cent Mysore State Loan 1931	7,138	..	7,138	7,138	..
6½ per cent Mysore State Loan 1941—51	61,450	..	61,450	..	61,450
6½ per cent Mysore State Loan 1940	1,11,462	..	1,11,462	4,187	1,07,275
5½ per cent Mysore State Conversion Loan 1919-20	500	..	500	500	..
5½ per cent Mysore State Loan 1938	4,100	..	4,100	100	4,000
3½ per cent Loan of 1951—58	88,900	..	88,900	..	88,900
Shimoga District Board Railway Debenture Loan	48,250	..	48,250	..	48,250
Floating Debt	25,000	..	25,000	..	25,000
Loans from the Central Government	10,81,82,604	8,05,63,520	18,87,26,124	44,09,106	18,43,17,018
Total Government of Mysore	29,89,42,955	8,05,63,520	37,95,06,475	44,21,041	37,50,85,434
GOVERNMENT OF P.E.P.S.U.—					
Loans from the Central Government	4,56,56,395	2,57,96,210	7,14,52,605	10,88,829	7,03,63,776
Total Government of P.E.P.S.U.	4,56,56,395	2,57,96,210	7,14,52,605	10,88,829	7,03,63,776
GOVERNMENT OF RAJASTHAN—					
Floating Debt—					
Treasury Bills	2,97,40,600	12,00,18,800	14,97,59,400	12,00,00,000	2,97,59,400
Other Floating Loans	4,01,30,932	15,64,61,922	19,65,92,854	16,78,09,705	2,87,23,149
Loans from the Central Government	9,22,20,326	12,20,64,563	21,42,84,889	31,03,998	21,11,80,891
Total Government of Rajasthan	16,20,91,858	39,85,45,285	56,06,37,143	29,09,73,703	26,96,63,440

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March, 1955 and the Amounts of DEBT at the commencement and close of the year—*concl'd.*

	Amount, 1st April 1954	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF SAURASHTRA—					
Permanent Debt—					
Loans bearing interest—					
4 per cent Saurashtra State Development Loan, 1964 . . . . .	..	2,51,99,900	2,51,99,900	..	2,51,99,900
4 per cent Saurashtra Development Loan 1963	1,13,15,800	..	1,13,15,800	..	1,13,15,800
3 per cent Bhavnagar State Bonds 1960	13,99,800	..	13,99,800	..	13,99,800
3 per cent Porbandar State New Water Project Loan 1975	25,00,000	..	25,00,000	..	25,00,000
3 per cent Porbandar State Loan for Drainage and Roads 1975	10,00,000	..	10,00,000	..	10,00,000
Loans not bearing interest—					
3 per cent Bhavnagar State Bonds II Renewal	1,700	..	1,700	..	1,700
Floating Debt—					
Other Floating Loans	(A) 3,61,403	42,14,446	45,75,849	47,18,251	—1,42,402
Loans from the Central Government	5,24,78,456	3,35,71,331	8,60,49,787	15,74,422	8,44,75,365
Total Government of Saurashtra	6,90,57,159	6,29,85,677	13,20,42,836	62,92,673	12,57,50,163
GOVERNMENT OF TRAVANCORE-COCHIN—					
Permanent Debt					
Loans bearing interest—					
4 per cent Travancore-Cochin State Development Loan 1963	3,25,60,600	..	3,25,60,600	..	3,25,60,600
3½ per cent Loan 1956 (Travancore)	50,00,000	..	50,00,000	..	50,00,000
3½ per cent Loan 1956-61 (Cochin)	30,00,000	..	30,00,000	..	30,00,000
3 per cent Loan 1952-54 (Travancore)	1,34,77,869	..	1,34,77,869	1,33,32,934	1,44,935
3 per cent Loan 1953-55 (Cochin)	70,00,000	..	70,00,000	65,89,300	4,10,700
3 per cent Loan 1955-58 (Cochin)	1,00,00,000	..	1,00,00,000	..	1,00,00,000
Loans not bearing interest—					
5 per cent Debenture Loan 1915-16 (Travancore)	19,400	..	19,400	300	19,100
5 per cent Loan 1943-53 (Cochin)	5,000	..	5,000	..	5,000
Floating Debt—					
Other Floating Loans	3,14,33,613	7,41,22,753	10,55,56,366	10,54,92,142	64,224
Loans from the Central Government	5,30,92,180	3,82,59,304	9,13,51,484	35,17,879	8,78,33,605
Total Government of Travancore-Cochin	15,55,88,662	11,23,82,057	26,79,70,719	12,89,32,555	13,90,38,164

(A) Includes Rs.—3,37,902 relating to ex-Mangrol and other units incorporated by Correction of Opening Balances.

NA—Inter-State Debt Settlement

This Section was opened under Part I—Consolidated Fund of India and of the States concerned with effect from the accounts for the year 1953-54 to record (i) the receipts from the Governments of Pakistan and Burma in discharge of their pre-separation debt, (ii) transactions connected with the repayment by the Governments of Andhra and Mysore of their share of the Public Debt incurred by the composite Madras State to the Government of Madras and (iii) transactions connected with the repayments by the Central Government of their share of the pre-integration Public Debt of the erstwhile Indian States to their successor States.

2. The heads under this Section close to "Government" in the ledger.

No. 92-B—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL and STATE GOVERNMENTS on account of INTER-STATE DEBT SETTLEMENT for the year ended 31st March, 1955

Head of Account	Receipts	Disbursements (Charged)
	Rs.	Rs.
CENTRAL GOVERNMENT		
India and Pakistan . . . . .	..	..
India and Burma	14,64,11,880	..
India and Travancore-Cochin . . . . .	..	1,10,00,000
Total	14,64,11,880	1,10,00,000
STATE GOVERNMENTS		
GOVERNMENT OF ANDHRA		
Madras and Andhra . . . . .	..	65,200
GOVERNMENT OF MADRAS		
Madras and Andhra	65,200	..
Madras and Mysore	2,400	..
GOVERNMENT OF MYSORE		
India and Mysore . . . . .	..	..
Madras and Mysore . . . . .	..	2,400
GOVERNMENT OF TRAVANCORE-COCHIN		
India and Travancore-Cochin	1,10,00,000	..
Total Central and State Governments	15,74,79,480	1,10,67,600

Section—Q Loans and Advances by the Central Government

This section records transactions connected with the advances to State and Foreign Governments and loans and advances granted by the Central Government to local funds, etc. Loans granted by the Central Government to Government servants for house-building, purchase of motor conveyances and similar purposes are also brought to account in this section.

The grant to Government servants of house-building advances and advances for the purchase of conveyances, tents, etc., was discontinued by the Central Government from 13th May, 1937, in the case of 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. 93—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT showing the amounts ADVANCED and REPAYED during the year ended 31st March, 1955 and the BALANCES of such LOANS, etc., at the commencement and close of that year.

	Balance, 1st April, 1954	Amount Advanced during the year	Total	Amount repaid during the year	Balance, 31st March, 1955	Amount of Interest receiv- ed and credited to Revenue. (See Account Nos. 41 and 41-A)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to State Governments	(c) 4,32,43,57,309	1,93,37,89,003	6,25,81,46,312	18,62,48,946	6,07,18,97,368	(a)15,01,92,493
Advances to Foreign Governments	(d)2,19,54,898	..	2,19,54,898	1,19,54,898	1,00,00,000	..
Loans to Notabilities—						
Loans to Notabilities	(c) 13,37,999	14,600	13,52,599	..	13,52,599	6,370
Other Advances . . . . .	..	..	..	82,348	—82,348	..
Total	13,37,999	14,600	13,52,599	82,348	12,70,251	6,370
Advances to Crown Representative (b)	8,96,700	..	8,96,700	8,96,700	..	..
Loans to Local Funds, etc.—						
Loans to Major Port Trusts	8,41,08,539	5,38,00,000	13,79,08,539	23,86,937	13,55,21,602	6,32,646
Loans to Municipalities	(d)2,73,08,066	6,00,000	2,79,08,066	7,71,062	2,71,37,004	10,98,556
Regimental and Other Loans	99,26,278	..	99,26,278	10,01,538	89,24,740	..
Loans to District and Other Local Fund Com- mittees	88,55,451	3,00,000	91,55,451	1,20,121	90,35,330	3,90,576
Loans to Landholders and Other Notabilities	—23,794	..	—23,794	—23,794	..	..
Advances to Cultivators	(d)2,00,29,682	30,36,181	2,30,65,863	31,25,099	1,99,40,764	2,82,798
Advances Under Special Laws	3,09,35,926	..	3,09,35,926	7,00,910	3,02,35,016	12,55,750
Miscellaneous Loans and Advances	(c)41,49,83,063 (e)	22,72,98,878	64,22,81,941	3,44,98,923	60,77,83,018	1,21,76,396
Total	59,61,23,211	28,50,35,059	88,11,58,270	4,25,80,796	83,85,77,474	1,58,36,722
Carried over	4,94,46,70,117	2,21,88,38,662	7,16,35,08,779	24,17,63,688	6,92,17,45,091	16,60,35,585

(a) Includes Rs. 16,829 on account of Interest on Loans to Part 'C' States for the Development of Cottage Industries which has been credited to "XX—Interest" directly.

(b) This head has been allowed to continue up to 1954-55.

(c) Differs from the last year's closing balance due to corrections since made.

(d) Differs from the last year's closing balance due to rounding.

(e) Includes Rs. 6,82,403 (Credit) transferred *proforma* from the major head "72—Capital Outlay on Industrial Development", vide footnote (q) below Account No. 62-B on page 394. The debit of Rs. 29,479 referred to therein was included under this head *proforma* during the year 1953-54.

No. 93—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT showing the amounts ADVANCED and REPAID during the year ended 31st March, 1955 and the Balances of such LOANS, etc., at the commencement and close of that year—concl'd.

	Balance, 1st April, 1954	Amount Advanced during the year	Total	Amount Repaid during the year	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue. (See Account Nos. 41 and 41-A)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,94,46,70,117	2,21,88,38,662	7,16,35,08,779	24,17,63,688	6,92,17,45,091	16,60,35,585
Loans to Government Servants—						
House Building Advances	55,217	1,413	56,630	13,202	43,428	3,322
Advances for the Purchase of Motor Conve- yances.	(a) 54,35,496	37,86,047	92,21,543	36,27,583	55,93,960	1,32,766
Advances for the Purchase of Other Conve- yances.	(a) 46,58,638	58,00,232	1,04,58,870	49,63,466	54,95,404	91,344
Passage Advances	(b) 2,460	680	3,140	183	2,957	66
Other Advances	(b) 51,673	11,94,186	12,45,859	1,22,218	11,23,641	1,158
Total	1,02,03,484	1,07,82,558	2,09,86,042	87,26,652	1,22,59,390	2,28,656
TOTAL INDIA	4,95,48,73,601	2,22,96,21,220	7,18,44,94,821	25,04,90,340	6,93,40,04,481	16,82,64,241
ENGLAND						
	£	£	£	£	£	£
Loans to Government Servants—						
Advances for the Purchase of Motor Conve- yances.	2,806	2,441	5,247	1,412	3,835	16
Passage Advances	288	300	588	141	447	..
TOTAL ENGLAND	3,094	2,741	5,835	1,553	4,282	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total England converted into Rs. @ £ 1/ = Rs. 13-1/3	41,260	36,550	77,810	20,710	57,100	(c) 203
GRAND TOTAL	4,95,49,14,861	2,22,96,57,770	7,18,45,72,631	25,05,11,050	6,93,40,61,581	16,82,64,444

(a) Differs from the last year's closing balance due to corrections since made.

(b) Differs from the last year's closing balance due to rounding.

(c) This is included under the head "Receipts in England—High Commissioner—Other Items" in Account No. 41.

Section R—Loans and Advances by State Governments.

This Section records the transactions connected with the loans and advances granted by State Governments to local bodies, cultivators, etc. Loans to Government servants of State Governments for house building and purchase of conveyances, etc., which carry interest at the prescribed rates, are also brought to account in this Section.

No. 94.—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1955 and the Balances of such LOANS, etc. at the commencement and close of the year.

	Balance, 1st April, 1954	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue. (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF AJMER						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	54,000	54,000	..	54,000	..
Advances to Cultivators	5,30,300	5,30,300	109	5,30,191	..
Miscellaneous Loans and Advances	1,18,048	1,18,048	..	1,18,048	..
Total	7,02,348	7,02,348	109	7,02,239	..
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	4,500	4,500	71	4,429	..
Advances for purchase of Other Conveyances	9,319	9,319	868	8,451	..
Total	13,819	13,819	939	12,880	..
Total Government of Ajmer	7,16,167	7,16,167	1,048	7,15,119	..
GOVERNMENT OF BHOPAL						
Loans to Municipalities, Port Funds, etc.—						
Advances to Cultivators	11,60,319	11,60,319	79,679	10,80,640	..
Miscellaneous Loans and Advances	3,78,249	3,78,249	14,961	3,63,288	..
Total	15,38,568	15,38,568	94,640	14,43,928	..
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	14,755	14,755	211	14,544	..
Advances for purchase of Other Conveyances	12,089	12,089	181	11,908	..
Total	26,844	26,844	392	26,452	..
Total Government of Bhopal	15,65,412	15,65,412	95,032	14,70,380	..
GOVERNMENT OF COORG						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	50,000	50,000	..	50,000	..
Advances to Cultivators	91,660	91,660	..	91,660	..
Miscellaneous Loans and Advances	9,20,990	9,20,990	..	9,20,990	..
Total	10,62,650	10,62,650	..	10,62,650	..
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	1,000	1,000	..	1,000	..
Advances for purchase of Other Conveyances	525	525	..	525	..
Total	1,525	1,525	..	1,525	..
Total Government of Coorg	10,64,175	10,64,175	..	10,64,175	..

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1955 and the Balances of such LOANS, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April, 1954	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF DELHI						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	35,07,644	35,07,644	..	35,07,644	..
Advances to Cultivators	6,04,850	6,04,850	..	6,04,850	..
Miscellaneous Loans and Advances	33,73,020	33,73,020	350	33,72,670	..
Total	74,85,514	74,85,514	350	74,85,164	..
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	4,416	4,416	..	4,416	..
Advances for purchase of Other Conveyances	6,072	6,072	..	6,072	..
Total	10,488	10,488	..	10,488	..
Total Government of Delhi	74,96,002	74,96,002	350	74,95,652	..
GOVERNMENT OF HIMACHAL PRADESH—						
Loans to Municipalities, Port Funds, etc.—						
Loans to Land-holders and other Notabilities	18,000	18,000	..	18,000	..
Advances to Cultivators	1,12,900	1,12,900	..	1,12,900	..
Loans and Advances under the Community Development Programme	2,67,600	2,67,600	..	2,67,600	..
Total	3,98,500	3,98,500	..	3,98,500	..
Loans to Government Servants—						
Advances for purchase of Other Conveyances	680	680	..	680	..
Total	680	680	..	680	..
Total Government of Himachal Pradesh	3,99,180	3,99,180	..	3,99,180	..
GOVERNMENT OF VINDHYA PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Advances to Cultivators	17,27,394	17,27,394	350	17,27,044	..
Advances under Special Laws	2,00,000	2,00,000	..	2,00,000	..
Loans and Advances under the Community Development Programme	4,49,868	4,49,868	1,120	4,48,748	..
Miscellaneous Loans and Advances	(a) 1,05,000	(a) 1,05,000	..	(a) 1,05,000	..
Total	23,77,262 (a) 1,05,000	23,77,262 (a) 1,05,000	1,470	23,75,792 (a) 1,05,000	..
Loans to Government Servants—						
Advances for purchase of Motor Conveyances	6,200	6,200	..	6,200	..
Advances for purchase of Other Conveyances	66,805	66,805	1,646	65,159	..
Total	73,005	73,005	1,646	71,359	..
Total Government of Vindhya Pradesh	24,50,267 (a) 1,05,000	24,50,267 (a) 1,05,000	3,116	24,47,151 (a) 1,05,000	..

(a) Met from the Contingency Fund.

B. Loans and Advances, etc.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1955 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April, 1954	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue. (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ANDHRA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	..	17,000	17,000	..	17,000	..
Loans to Municipalities	(a) 70,88,095	30,96,286	1,01,84,381	2,88,197	98,96,184	2,60,368
Loans to District and other Local Fund Committees.	71,733	43,530	1,15,263	—7,565	1,22,828	2,925
Loans to Land-holders and other Notabilities	—871	..	—871	..	—871	..
Advances to Cultivators	(a) 6,68,16,850	1,55,99,081	8,44,15,931	1,31,83,458	7,12,32,473	6,17,874
Advances under Special Laws	29,36,435	1,20,500	30,56,935	91,684	29,65,251	89,135
Loans and Advances under the Community Development Programme.	2,27,700	3,77,540	6,05,240	1,66,107	4,40,133	1,034
Miscellaneous Loans and Advances	(a) 1,60,50,153	1,54,03,044	3,14,53,197	83,21,729	2,31,31,468	5,12,237
Total	(a) 9,31,90,095	3,66,56,981	12,98,47,076	2,20,42,610	10,78,04,466	14,83,573
Loans to Government Servants—						
House Building Advances	1,951	..	1,951	448	1,503	36
Advances for purchase of Motor Conveyances	1,19,391	1,68,995	2,88,386	1,19,091	1,69,295	2,520
Advances for purchase of Other Conveyances	(a) 6,002	27,010	33,012	16,198	16,814	301
Other Advances	—325	..	—325	11	—336	..
Total	(a) 1,27,019	1,96,005	3,23,024	1,35,748	1,87,276	2,857
Total Government of Andhra	9,33,17,114	3,68,52,986	13,01,70,100	2,21,78,358	10,79,91,742	14,86,430
GOVERNMENT OF ASSAM						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	42,33,800	19,56,750	61,90,550	1,12,589	60,77,961	63,399
Loans to District and other Local Fund Committees.	3,81,946	6,60,000	10,41,946	54,218	9,87,728	10,746
Loans to Land holders and other Notabilities	8,70,783	..	8,70,788	64,368	8,06,420	36,183
Loans to Autonomous Districts and Regional Committees (Assam).	2,75,000	40,000	3,15,000	..	3,15,000	—
Advances to Cultivators	79,65,105	48,24,593	1,27,89,698	12,95,552	1,14,94,146	94,288
Loans and Advances under the Community Development Programme.	3,67,077	10,72,943	14,40,020	85,137	13,54,883	517
Miscellaneous Loans and Advances	2,24,22,098	1,04,71,576	3,28,93,674	2,15,139	3,26,78,535	1,08,049
Total	3,65,15,814	1,90,25,862	5,55,41,676	18,27,003	5,37,14,673	3,13,182
Loans to Government Servants—						
House Building Advances	46,01,101	16,37,921	62,39,022	8,66,979	53,72,043	7,494
Advances for purchase of Motor Conveyances	2,22,238	1,28,368	3,50,606	1,20,615	2,29,991	10,398
Advances for purchase of Other Conveyances	33,672	48,887	82,559	30,535	52,024	751
Passage Advances	758	500	1,258	748	510	—
Other Advances	1,16,975	68,823	1,85,798	5,75,224	—3,89,426	92
Total	49,74,744	18,84,499	68,59,243	15,94,101	52,65,142	18,735
Total Government of Assam	4,14,90,558	2,09,10,361	6,24,00,919	34,21,104	5,89,79,815	3,31,917

(a) Differs from previous years closing balance on account of corrections since made.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1955 and the Balances of such LOANS etc. at the commencement and close of the year— *contd.*

	Balance, 1st April 1954	Amount advanced	Total	Amount repaid	Balance, 31st March 1955	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	83,42,600	25,76,970	1,09,19,570	2,36,940	1,06,82,630	92,752
Loans to District and Other Local Fund Committees.	63,38,608	8,65,368	72,03,976	1,12,628	70,91,348	92,723
Advances to Cultivators	9,59,05,067	5,06,76,509	14,65,81,576	47,88,435	14,17,93,141	8,14,128
Advances under Special Laws	(a) 50,75,711	36,64,230	87,39,941	1,21,106	86,18,835	34,205
Miscellaneous Loans and Advances	2,77,52,487	76,90,688	3,54,43,175	4,48,538	3,49,94,637	4,52,787
Total	14,34,14,473	6,54,73,765	20,88,88,238	57,07,647	20,31,80,591	14,86,595
Loans to Government Servants—						
House Building Advances	1,43,557	90,507	2,34,064	95,319	1,38,745	1,986
Advances for purchase of Motor Conveyances	5,25,376	3,96,535	9,21,911	3,42,818	5,79,093	9,195
Advances for Purchase of Other Conveyances	56,002	47,201	1,03,203	53,842	49,361	715
Passage Advances	2,612	..	2,612	..	2,612	—
Other Advances	73,559	28,777	1,02,336	17,970	84,366	..
Total	8,01,106	5,63,020	13,64,126	5,09,949	8,54,177	11,896
Total Government of Bihar	14,42,15,579	6,60,36,785	21,02,52,364	62,17,596	20,40,34,768	14,98,491
GOVERNMENT OF BOMBAY						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	6,01,94,335	2,00,00,000	8,01,94,335	55,70,496	7,46,23,839	23,23,502
Loans to Municipalities	(b) 61,18,537	3,57,950	64,76,487	1,59,615	63,16,872	2,31,228
Loans to District and other Local Fund Committees	(b) 72,90,107	53,76,852	1,26,66,959	5,84,465	1,20,82,494	2,51,354
Loans to Landholders and other Notabilities	(b) 15,70,680	..	15,70,680	19,274	15,51,406	10,432
Advances to Cultivators	(b) 10,34,74,228	1,80,22,834	12,14,97,062	2,72,65,803	9,42,31,459	63,20,823
Advances under Special laws	4,47,51,000	1,64,75,840	6,12,26,840	8,69,592	6,03,57,248	31,26,302
Loans and Advances under the Community Development Programme.	10,89,675	27,01,426	37,91,101	—6,775	37,97,876	2,860
Miscellaneous Loans and Advances	(b) 8,64,48,225	1,23,68,852	9,88,17,077	30,17,802	9,57,99,275	10,96,710
Total	(b) 31,09,36,787	7,53,03,754	38,62,40,541	3,74,80,072	34,87,60,469	1,23,63,211
Loans to Government Servants—						
House Building Advances	(b) 45,678	8,762	54,440	11,292	43,148	..
Advances for purchase of Motor Conveyances	(b) 5,14,754	1,82,402	6,97,156	3,19,773	3,77,383	10,030
Advances for purchase of Other Conveyances	(b) 65,704	75,987	1,41,691	85,449	56,242	1,713
Passage Advances	—68	..	—68	1,247	—1,315	..
Other Advances	(b) 92,075	..	92,075	—16	92,091	..
Total	(b) 7,18,143	2,67,151	9,85,294	4,17,745	5,67,549	11,897
Total Government of Bombay	(b) 31,16,54,930	7,55,70,905	38,72,25,835	3,78,97,817	34,93,28,018	1,23,75,108

(a) Differs from previous year's closing balance on account of rounding.

(b) Differs from previous year's closing balance on account of corrections since made.

R.—Loans and Advances, etc.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPaid during the year ended 31st March 1955 and the Balances of such LOANS etc. at the commencement and close of the year—contd.

	Balance, 1st April, 1954	Amount Advanced	Total	Amount repaid	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue. (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	1,34,60,420	9,96,000	1,44,56,420	7,38,745	1,37,17,675	5,00,416
Loans to District and other Local Fund Committees.	4,42,140	50,000	4,92,140	76,706	4,15,434	14,300
Loans to Landholders and other Notabilities	3,48,377	..	3,48,377	1,27,121	2,21,256	493
Advances to Cultivators	5,92,36,468	3,58,43,219	9,50,79,687	2,19,24,932	7,31,54,755	25,28,921
Miscellaneous Loans and Advances	(a)18,28,96,199 (b)	2,51,25,265	20,80,21,464	6,64,100	20,73,57,364	2,55,582
Total	(a)25,63,83,604	6,20,14,484	31,83,98,088	2,35,31,604	29,48,66,484	32,99,712
Loans to Government Servants—						
House Building Advances	3,12,183	2,13,983	5,26,166	93,058	4,33,108	1,230
Advances for purchase of Motor Conveyances	(a) 2,50,252	2,12,988	4,63,240	1,60,781	3,02,459	4,855
Advances for purchase of Other Conveyances	(a) 32,288	73,261	1,05,549	56,747	48,802	1,805
Other Advances	490	18,614	19,104	1,198	17,906	
Total	5,95,213	5,18,846	11,14,059	3,11,784	8,02,275	7,890
Total Government of Madhya Pradesh	(a)25,69,78,817	6,25,33,330	31,95,12,147	2,38,43,388	29,56,68,759	33,07,602
GOVERNMENT OF MADRAS						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	3,87,66,321	43,08,262	4,30,74,583	18,24,132	4,12,50,451	13,87,600
Loans to Municipalities	* 1,30,91,569	26,09,600	1,57,01,169	9,88,903	1,47,12,266	4,88,867
Loans to District and other Local Fund Committees.	3,10,997	1,12,100	4,23,097	23,671	3,99,426	17,965
Advances to Cultivators	*7,35,47,810	1,32,63,336	8,68,11,146	1,70,78,992	6,97,32,154	8,60,215
Advances under Special Laws	61,73,019	55,045	62,28,064	2,06,831	60,21,233	1,20,416
Loans and Advances under the Community Development Programme.	9,63,321	75,60,112	85,23,433	89,290	84,34,143	—331(c)
Miscellaneous Loans and Advances	* 4,51,23,753	1,57,09,904	6,08,33,657	96,40,640	5,11,93,017	13,21,429
Total	* 17,79,76,790	4,36,18,359	22,15,95,149	2,98,52,459	19,17,42,690	41,96,161
Loans to Government Servants—						
House Building Advances	3,334	..	3,334	1,998	1,336	414
Advances for purchase of Motor Conveyances	4,01,155	2,54,195	6,55,350	3,05,981	3,49,369	7,658
Advances for purchase of Other Conveyances	* 12,975	48,716	61,691	36,290	25,401	380
Other Advances	— 2,776	13,116	10,340	353	9,987	9
Total	4,14,688	3,16,027	7,30,715	3,44,622	3,86,093	8,461
Total Government of Madras	(c)17,83,91,478*	4,39,34,386	22,23,25,864	3,01,97,081	19,21,28,783	42,04,622

(a) Differs from previous year's closing balance on account of rounding.

(b) Includes the Loans and Advances under the Community Development Programme.

(c) Included under Miscellaneous in Account No. 41.

* Includes corrections to balances carried out *pro forma*.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1955 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April, 1954	Amount Advanced	Total	Amount repaid	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue (See Account (No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ORISSA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	81,817	3,15,000	3,96,817	7,828	3,88,989	4,314
Loans to District and other Local Fund Committees.	4,69,699	13,99,767	18,69,466	34,850	18,34,616	5,947
Advances to Cultivators	94,27,549	42,71,852	1,36,99,401	6,19,186	1,30,80,215	1,74,925
Advances under Special Laws	43,65,967	22,89,800	66,55,767	16,29,027	50,26,740	1,87,128
Loans and Advances under the Community Development Programme.	15,000		15,000		15,000	
Miscellaneous Loans and Advances	(b) 69,45,984	39,08,882	1,08,54,866	7,68,829	1,00,86,037	69,153
Total	(b) 2,13,06,016	1,21,85,301	3,34,91,317	30,59,720	3,04,31,597	4,41,467
Loans to Government Servants—						
House Building Advances	17,648	35,804	53,452	37,886	15,566	1,296
Advances for purchase of Motor Conveyances	(b) 3,87,517	1,82,994	5,70,511	1,80,454	3,90,057	13,502
Advances for purchase of Other Conveyances	(b) 70,332	98,433	1,68,765	97,412	71,353	2,351
Other Advances	2,190		2,190	2,250	—60	548
Total	(b) 4,77,687	3,17,231	7,94,918	3,18,002	4,76,916	17,697
Total Government of Orissa	(b) 2,17,83,703	1,25,02,532	3,42,86,235	33,77,722	3,09,08,513	4,59,164
GOVERNMENT OF PUNJAB						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	28,53,908	5,10,812	33,64,720	2,41,069	31,23,651	1,33,425
Loans to District and other Local Fund Committees.	—50,000	..	—50,000	..	—50,000	..
Loans to Landholders and other Notabilities	50,335	..	50,335	34,000	16,335	..
Advances to Cultivators	2,00,97,619	74,14,413	2,75,12,032	40,85,490	2,34,26,542	3,50,036
Loans and Advances under the Community Development Programme.	22,60,650	71,42,641	94,03,291	..	94,03,291	..
Loans and Advances to Displaced Persons	6,38,36,871	10,21,951	6,48,58,822	34,96,479	6,13,62,343	7,41,451
Miscellaneous Loans and Advances	1,21,51,047	66,47,686	1,87,98,733	8,39,780	1,79,58,953	2,68,373
Total	10,12,00,430	2,27,37,503	12,39,37,933	86,96,818	11,52,41,115	14,93,285
Loans to Government Servants—						
House Building Advances	3,38,924	3,18,921	6,57,845	61,174	6,96,671	1,109
Advances for purchase of Motor Conveyances	2,66,948	1,25,147	3,92,095	1,31,519	2,60,576	3,277
Advances for purchase of Other Conveyances	25,771	1,10,637	1,36,408	69,694	66,714 } (a) — 2,337 } 609	308
Passage Advances	—1,986	..	—1,986	78	—2,064	..
Other Advances	3,08,421	90,970	3,99,391	3,93,916	(a) + 2,337 } 6,476 } 609	609
Total	9,38,078	6,45,675	15,83,753	6,56,380	9,27,373	6,303
Total Government of Punjab	10,21,38,508	2,33,83,178	12,55,21,686	93,53,198	11,61,68,488	14,99,588

(a) Proforma correction since made.

(b) Differs from previous year's closing balance due to rounding.

R. Loans and Advances, etc.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1955 and the Balances of such LOANS, etc. at the commencement and close of the year—contd.

	Balance, 1st April, 1954	Amount Advanced	Total	Amount repaid	Balance, 31st March, 1955	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	5,70,71,081	2,01,12,500 (b) 1,00,000	7,71,83,581 (b) 1,00,000	44,07,689	7,27,75,892 (b) 1,00,000	16,07,730
Loans to District and other Local Fund Committees.	1,21,90,515	30,70,000	1,52,60,515	14,37,688	1,38,22,827	3,16,351
Advances to Cultivators	4,44,36,846	1,61,31,547	6,05,68,393	1,42,16,060	4,63,52,333	12,48,642
Advances under Special Laws	2,09,32,700	44,326	2,09,77,026	93,40,936	1,16,36,090	7,64,049
Loans and Advances under the Community Development Programme.	22,89,803	61,95,676	84,85,479	3,24,760	81,60,719	..
Miscellaneous Loans and Advances	5,34,47,783	1,64,78,771	6,99,26,554	45,46,206	6,53,80,348	3,35,861
Total	19,03,68,728	6,20,32,820 (b) 1,00,000	25,24,01,548 (b) 1,00,000	3,42,73,339	21,81,28,209 (b) 1,00,000	42,72,633
Loans to Government Servants—						
House Building Advances	8,29,134	3,98,838	12,27,972	1,76,121	10,51,851	2,771
Advances for purchase of Motor Conveyances	3,10,602	6,71,626	9,82,228	2,87,598	6,94,630	4,628
Advances for purchase of Other Conveyances	66,753	1,11,584	1,78,337	1,22,504	55,833	2,600
Passage Advances	— 672	..	— 672	— 672	..	..
Other Advances	— 608	800	192	426	— 234	..
Total	12,05,209	11,82,848	23,88,057	5,85,977	18,02,080	9,999
Total Government of Uttar Pradesh	19,15,73,937	6,32,15,668 (b) 1,00,000	25,47,89,605 (b) 1,00,000	3,48,59,316	21,99,30,289 (b) 1,00,000	42,82,632
GOVERNMENT OF WEST BENGAL						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	1,04,04,432	..	1,04,04,432	63,412	1,03,41,020	34,510
Loans to Municipalities	64,50,292	7,52,683	72,02,975	3,30,929	68,72,046	1,45,258
Loans to District and other Local Fund Committees.	(a) 27,18,811	5,95,000	33,13,811	44,851	3,268,960	..
Advances to Cultivators	(c) 1,58,25,256	99,03,969	2,57,29,225	68,67,386	1,88,61,839	4,86,390
Advances under Special Laws	(a) 9,42,186	11,12,285	20,54,471	8,330	20,46,141	1,784
Loans and Advances to Displaced Persons	(a) 17,44,89,270	4,80,86,012	22,25,75,282	10,54,786	22,15,20,496	40,130
Loans and Advances under the Community Development Programme.	(a) 4,49,790	9,98,325	14,48,115	2,78,531	11,69,584	13,683
Miscellaneous Loans and Advances	(c) 1,78,97,074	91,90,252	2,70,87,326	36,24,180	2,34,63,146	4,09,483
Total	(a) 22,91,77,111	7,06,38,526	29,98,15,837	1,22,72,405	28,75,42,232	11,31,247
Carried over						

(a) Differs from last year's closing balance due to rounding.

(b) Met from Contingency Fund.

(c) Differs from last year's closing balance due to correction since made.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1955 and the Balances of such LOANS at the commencement and close of the year—*contd.*

	Balance, 1st April, 1954	Amount Advanced	Total	Amount repaid	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue (See Account No. 41).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF WEST BENGAL—<i>contd.</i>						
Brought forward	22,91,77,111	7,06,38,526	29,98,15,637	1,22,72,405	28,75,43,232	11,31,247
Loans to Government Servants—						
House Building Advances	(a) 2,24,143	1,46,882	3,71,025	97,773	2,73,252	23,965
Advances for purchase of Motor Conveyances	2,41,354	56,152	2,97,506	1,18,152	1,79,354	7,989
Advances for purchase of Other Conveyances	12,626	15,690	28,316	16,762	11,554	293
Passage Advances	(a) 76	6,047	6,123	1,188	4,935	472
Other Advances	157	..	157	..	157	15
Total	4,78,356	2,24,771	7,03,127	2,33,875	4,69,252	32,734
Total Government of West Bengal	22,96,55,467	7,08,63,297	30,05,18,764	1,25,06,280	28,80,12,484	11,03,981
GOVERNMENT OF HYDERABAD						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	17,32,730	2,50,000	19,82,730	2,54,747	17,27,983	12
Loans to District and other Local Fund Committees.	19,05,220	6,093	19,11,313	34,877	18,76,436	10,567
Loans to Landholders and other Notabilities	16,63,183	8,877	16,72,060	31,161	16,40,899	413
Advances to Cultivators	5,18,35,561	1,69,32,330	6,87,67,891	1,26,31,890	5,61,36,001	5,20,108
Loans and Advances under the Community Development Programme.	26,001	2,43,876	2,69,877	6,458	2,63,419	..
Miscellaneous Loans and Advances	18,30,87,961	33,37,773 (b) 10,00,000	18,64,25,734 (b) 10,00,000	1,57,41,115	17,06,84,619 (b) 10,00,000	3,76,965
Total	24,02,50,656	2,07,78,949 (b) 10,00,000	26,10,29,605 (b) 10,00,000	2,87,00,248	23,23,29,357 (b) 10,00,000	9,08,067
Loans to Government Servants—						
House Building Advances	—95	..	—95	18	—113	..
Advances for purchase of Motor Conveyances	9,06,931	4,69,666	13,76,597	4,59,786	9,16,811	14,335
Advances for purchase of Other Conveyances	28,727	25,100	53,827	31,736	22,091	..
Other Advances	24,607	..	24,607	9,029	15,578	..
Total	9,60,170	4,94,766	14,54,936	5,00,569	9,54,367	14,335
Total Government of Hyderabad	24,12,10,826	2,12,73,715 (b) 10,00,000	26,24,84,541 (b) 10,00,000	2,92,00,817	23,32,83,724 (b) 10,00,000	9,22,402
GOVERNMENT OF MADHYA PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	81,99,442	17,99,009	99,98,451	6,76,370	93,22,081	1,53,146
Loans to Land holders and other Notabilities	17,75,076	..	17,75,076	19,418	17,55,658	2,921
Advance to Cultivators	1,73,88,170	82,81,046	2,56,69,216	38,17,653	2,18,51,563	3,42,903
Advances under Special Laws	17,86,023	1,47,300	19,33,323	41,967	18,91,356	4,594
Loans and Advances under the Community Development programme.	..	36,25,605	36,25,605	1,03,470	35,22,135	..
Miscellaneous Loans and Advances	4,04,93,514	13,54,040	4,18,47,554	3,21,05,922	97,41,632	1,27,598
Total carried over	6,96,42,225	1,52,07,000	8,48,49,225	3,67,64,800	4,80,84,425	6,31,068

(a) Differs from previous year's closing balance on account of rounding.

(b) Met from Contingency Fund.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1955 and the Balances of such LOANS etc. at the commencement and close of the year—*contd.*

	Balance, 1st April, 1954	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1955	Amount of Interest receiv- ed and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA BHARAT—<i>contd.</i>						
Loans to Government Servants—						
Brought forward	6,96,42,225	1,52,07,000	8,43,49,225	3,67,64,800	4,80,84,425	6,31,068
House Building Advances	5,38,157	2,33,092	7,71,249	1,03,439	6,67,810	18
Advances for purchase of Motor Conveyances	3,75,900	90,783	4,66,683	1,50,239	3,16,444	3,328
Advances for purchase of Other Conveyances	2,61,591	2,05,611	4,67,112	2,29,938	2,37,174	3,406
Other Advances	4,01,449	..	4,01,449	34,907	3,66,542	4,384
Total	15,77,007	5,29,486	21,06,493	5,18,523	15,87,970	11,136
Total Government Madhya Bharat	7,12,19,232	1,57,36,486	8,69,55,718	3,72,83,323	4,96,72,395	6,42,204
GOVERNMENT OF MYSORE						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(a) 51,62,208	41,08,726	92,70,934	1,61,826	91,09,108	31,332
Loans to District and other Local Fund Committees.	(a) 3,94,512	..	3,94,512	73,972	3,20,540	
Loans to Land holders and other Notabilities	23,82,086	5,22,555	29,04,641	1,85,179	27,19,462	50,351
Advances to Cultivators	79,68,400	29,43,308	1,09,11,708	18,80,444	90,31,264	1,42,304
Advances under Special Laws.	(a) 57,14,411	3,07,250	60,21,661	9,64,608	50,57,053	86,967
Loans and Advances under the Community Development Programme.	(b) 56,323	27,121	83,424	4,991	78,433	..
Miscellaneous Loans and Advances	(a) 1,56,86,600	29,23,417	1,86,10,017	32,75,794	1,53,34,223	3,21,483
Total	(a) 3,73,64,520	1,08,32,377	4,81,96,897	65,46,814	4,16,50,083	6,32,437
Loans to Government Servants—						
House Building Advances	14,24,276	7,05,139	21,29,415	2,58,271	18,71,144	56,901
Advances for purchase of Motor Conveyances	5,40,636	85,925	6,26,561	1,77,034	4,49,527	32,091
Advances for purchase of Other Conveyances	1,13,648	1,21,686	2,35,334	1,04,356	1,30,978	
Other Advances	3,083	9,850	12,933	2,427	10,506	..
Total	20,81,643	9,22,600	30,04,243	5,42,088	24,62,155	88,992
Total Government of Mysore	(a) 3,94,46,163	1,17,54,977	5,12,01,140	70,88,902	4,41,12,238	7,21,429
GOVERNMENT OF P.E.P.S.U.						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	77,587	5,64,000	6,41,587	8,437	6,33,150	..
Loans to District and other Local Fund Committees.	-1,43,121	..	-1,43,121	-94	-1,43,027	..
Loans to Land holders and other Notabilities	23,15,296	1,54,754	24,70,050	83,005	23,87,045	..
Advances to Cultivators	57,90,002	34,63,600	92,53,602	2,58,685	89,94,917	2,65
Loans and Advances under the Community Development Programme.	5,48,500	28,87,900	34,36,400	..	34,36,400	..
Miscellaneous Loans and Advances	3,33,19,087	16,53,605	3,49,72,692	56,06,288	2,93,66,404	84,83
Total Carried over	4,19,07,351	87,23,859	5,06,31,210	69,56,321	4,46,74,889	87,51

(a) Differs from previous year's closing balance on account of correction since made.

(b) Differs from previous year's closing balance due to rounding.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1955 and the Balances of such LOANS etc. at the commencement and close of the year—*contd.*

	Balance, 1st April, 1954.	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF P.E.P.S.U.—<i>contd.</i>						
Loans to Government Servants—						
Brought forward	4,19,07,351	87,23,859	5,06,31,210	59,56,321	4,46,74,889	87,519
House Building Advances	5,29,978	1,75,280	7,05,258	1,12,199	5,92,659	5,699
Advances for purchase of Motor Conveyances	1,637	15,400	17,037	12,869	4,168	..
Advances for purchase of Other Conveyances	13,539	18,669	32,208	20,953	11,255	771
Other Advances	14,512	200	14,712	—1,731	16,443	..
Total	5,59,666	2,09,549	7,69,215	1,44,290	6,24,925	6,470
Total Government of P.E.P.S.U.	4,24,67,017	89,33,408	5,14,00,425	61,00,611	4,52,99,814	93,989
GOVERNMENT OF RAJASTHAN						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	27,69,989	24,97,700	52,67,689	4,05,911	48,61,778	42,027
Loans to District and other Local Fund Committees	9,755	..	9,755	609	9,146	..
Loans to Land holders and other Notabilities	1,38,14,236	60,638	1,38,74,874	18,58,990	1,20,15,884	6,644
Advances to Cultivators	1,73,05,330	57,69,771	2,30,75,101	28,34,857	2,02,40,244	2,90,473
Loans and Advances under the Community Development Programme	10,86,704	24,11,720	34,98,424	1,30,317	33,68,107	..
Miscellaneous Loans and Advances	(a)4,20,38,509	13,99,199	4,34,37,708	6,67,173	4,27,70,535	1,01,671
Total	7,70,21,523	1,21,39,028	8,91,63,551	58,97,857	8,32,65,694	4,40,815
Loans to Government Servants—						
House Building Advances	8,91,556	3,02,373	11,93,929	2,28,414	9,65,515	3,864
Advances for purchase of Motor Conveyances	1,92,283	71,101	2,63,384	87,719	1,75,665	1,737
Advances for purchase of Other Conveyances	1,07,468	60,795	1,68,263	76,449	91,814	1,470
Other Advances	—45,781	51,536	5,755	—14,658	20,413	1,484
Total	11,45,526	4,85,805	16,31,331	3,77,924	12,53,407	8,655
Total Government of Rajasthan	7,81,70,049	1,26,24,833	9,07,94,882	62,75,781	8,45,19,101	4,49,370
GOVERNMENT OF SAURASHTRA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	11,51,797	14,08,392	25,60,189	3,16,505	22,43,684	47,271
Loans to Land holders and other Notabilities	* 66,13,064	5,300	66,18,364	2,41,981	63,76,383	52,800
Advances to Cultivators	*1,66,44,136	21,30,987	1,87,75,123	54,17,593	1,33,57,530	10,00,900
Miscellaneous Loans and Advances	1,83,36,300	66,02,703	2,49,39,003	10,36,017	2,39,02,986	4,98,000
Total—Carried over	*4,27,45,297	1,01,47,382	5,28,92,679	70,12,096	4,58,30,583	15,99,100

(a) Includes loans to displaced persons.

* Includes the balances relating to Ex-Mangrol and other units incorporated by correction to opening balance.

R.—Loans and Advances etc.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1955 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April, 1954	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1955	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs. 4,27,45,297	Rs. 1,01,47,382	Rs. 5,28,92,679	Rs. 70,12,096	Rs. 4,58,80,583	Rs. 15,49,124
GOVERNMENT OF SAURASHTRA—contd. brought forward						
Loans to Government Servants—						
House Building Advances	6,04,638	2,77,486	8,82,124	1,00,814	7,81,310	8,806
Advances for purchase of Motor Conveyances	73,320	35,195	1,08,515	33,166	75,349	1,315
Advances for purchase of Other Conveyances	14,443	46,307	60,750	36,480	24,270	819
Other Advances	—2,291	..	—2,291	—4,188	1,897	..
Total	6,90,110	3,58,988	10,49,098	1,66,272	8,82,826	10,940
Total Government of Saurashtra	*4,34,35,407	1,05,06,370	5,39,41,777	71,78,368	4,67,63,409	16,10,064
GOVERNMENT OF TRAVANCORE-COCHIN						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	94,34,772	..	94,34,772	7,94,195	86,40,577	4,46,064
Loans to Municipalities	24,90,532	1,66,495	26,57,027	76,198	25,80,829	49,843
Loans to Land holders and other Notabilities	13,161	..	13,161	941	12,220	380
Advances to Cultivators	8,50,693	8,97,743	17,48,436	2,36,445	15,11,991	11,004
Miscellaneous Loans and Advances	1,69,26,027	33,59,785	2,02,85,812	34,07,701	1,68,78,111	5,91,980
Total	2,97,15,185	44,24,023	3,41,39,208	45,15,480	2,96,23,728	10,99,271
Loans to Government Servants—						
House Building Advances	1,593	..	1,593	633	960	13
Advances for purchase of Motor Conveyances	2,19,850	89,700	3,09,550	99,651	2,09,899	6,260
Advances for purchase of Other Conveyances	53	..	58	23	35	791
Other Advances	1,758	..	1,758	1,758	..	993
Total	2,23,259	89,700	3,12,959	1,02,065	2,10,894	8,057
Total Government of Travancore-Cochin	2,99,38,444	45,13,723	3,44,52,167	46,17,545	2,98,34,622	11,07,328

*Includes the balances relating to ex-Mangrol and other units incorporated by correction to opening balance.

No. 95—STATEMENT showing the DISTRIBUTION between Charged and Voted of the Expenditure of the CENTRAL GOVERNMENT and of the STATE GOVERNMENTS under Debt Heads (Comprising Public Debt and Loans and Advances) for the year ended 31st March, 1955.

Heads of Expenditure	Central Government		Government of Ajmer		Government of Bhopal		Government of Coorg		Government of Delhi		Government of Himachal Pradesh	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>N—Public Debt</i>												
I—Permanent Debt	49,42,88,347	..	..	..	..	..	..	..	..	..	..	..
II—Floating Debt	14,10,50,73,221	..	..	..	..	..	..	..	..	..	..	..
III—Loans from the Central Government . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
<i>NA.—Inter State Debt Settlement</i>	1,10,00,000	..	..	..	..	..	..	..	..	..	..	..
<i>Q—Loans and Advances by the Central Government</i>												
Advances to State Governments	2,20,67,11,386	3,45,45,021	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Amount met from Fund for Development of Handloom and Khadi Industries</i>	2,22,58,809	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Amount met from Special Development Fund</i>	28,02,35,365	7,80,730	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Amount met from Fund for the benefit of Cotton Growers</i>	31,90,000	..	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Amount met from Sugar (Temporary) Excise Fund</i>	10,02,500	..	..	..	..	..	..	..	..	..	..	..
Loans to Notabilities . . . . .	..	14,600	..	..	..	..	..	..	..	..	..	..
Loans to Local Funds etc. . . . .	..	35,61,01,534	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Amount met from Fund for Development of Handloom and Khadi Industries</i>	..	1,06,16,475	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Amount recovered from other Governments and Departments. (Iron and Steel Equalisation Fund)</i>	..	6,00,00,000	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Amount met from Railway Revenue Reserve Fund</i>	..	4,50,000	..	..	..	..	..	..	..	..	..	..
Loans to Government Servants . . . . .	..	1,08,19,108	..	..	..	..	..	..	..	..	..	..
<i>R—Loans and Advances by the State Governments</i>												
Loans to Municipalities, Port Funds etc. . . . .	..	..	..	7,02,348	..	15,38,568	..	10,62,650	..	74,85,514	..	3,98,500
Loans to Government Servants . . . . .	..	..	..	13,819	..	26,844	..	1,525	..	10,488	..	680
Total	10,51,03,86,280	32,06,33,058	..	7,16,167	..	15,65,412	..	10,64,175	..	74,96,002	..	3,99,180

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

Charged and Voted (Statement)

No. 95—STATEMENT showing the DISTRIBUTION between Charged and Voted of the EXPENDITURE of the CENTRAL GOVERNMENT and of the STATE GOVERNMENTS under Debt Heads (Comprising Public Debt and Loans and Advances) for the year ended 31st March 1955—*con'd.*

Heads of Expenditure	Government of Vindhya Pradesh		Government of Andhra		Government of Assam		Government of Bihar		Government of Bombay		Government of Madhya Pradesh	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
<i>N—Public Debt</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—Permanent Debt . . . . .	..	..	..	..	200	..	..	..	1,84,80,043	..	1,700	..
II—Floating Debt . . . . .	..	..	3,86,89,389	..	..	..	1,19,00,000	..	16,488	..	..	..
III—Loans from the Central Government . . . . .	..	..	3,27,57,866	..	40,50,659	..	52,19,885	..	1,18,22,613	..	2,51,79,515	..
NA—Inter State Debt Settlement . . . . .	..	..	65,200	..	..	..	..	..	..	..	..	..
<i>R—Loans and Advances by the State Governments</i>												
Loans to Municipalities, Port Funds, etc. . . . .	..	23,77,262 (a) 1,05,000	..	3,66,56,981	..	1,90,25,862	..	6,54,73,765	4,19,619	7,48,84,135	..	6,20,14,484
Loans to Government Servants . . . . .	..	73,005	..	1,96,005	..	18,84,499	..	5,63,020	..	2,67,161	..	5,18,846
Total . . . . .	..	24,50,267 (a) 1,05,000	7,15,12,455	3,68,52,986	40,50,859	2,09,10,361	1,71,19,885	6,60,36,785	3,07,44,763	7,51,51,286	2,51,81,215	6,25,33,330

Heads of Expenditure	Government of Madras		Government of Orissa		Government of Punjab		Government of Uttar Pradesh		Government of West Bengal		Government of Hyderabad	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
<i>N—Public Debt</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—Permanent Debt	50,597	..	..	..	..	..	39,61,409	..	..	..	14,143	..
II—Floating Debt	8,46,60,491	..	..	..	67,00,000	..	3,21,00,000	..	6,52,89,938	..	5,10,00,000	..
III—Loans from the Central Government	2,32,17,626	..	18,50,865	..	1,44,72,488	..	2,10,37,707	..	1,17,96,897	..	1,59,10,896 (a) 13,39,539	..
NA—Inter State Debt Settlement . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
<i>R—Loans and Advances by the State Governments</i>												
Loans to Municipalities, Port Funds, etc. . . . .	..	4,36,18,359	..	1,21,85,301	..	2,27,37,503	..	6,20,32,820 (a) 1,00,000	..	7,06,38,526	..	2,07,78,949 (a) 10,00,000
Loans to Government Servants . . . . .	..	3,16,027	..	3,17,231	..	6,45,675	..	11,82,848	..	2,24,771	..	4,94,766
Total	10,79,28,714	4,39,34,386	18,50,865	1,25,02,532	2,11,72,488	2,33,83,178	5,70,99,116	6,32,15,668 (a) 1,00,000	7,70,86,835	7,08,63,297	6,69,25,041 (a) 13,39,539	2,12,73,715 (a) 10,00,000

(a) Represents expenditure met from the Contingency Fund.

No. 95—STATEMENT showing the DISTRIBUTION between Charged and Voted of the EXPENDITURE of the CENTRAL GOVERNMENT and of the STATE GOVERNMENTS under Debt Heads (Comprising Public Debt and Loans and Advances) for the year ended 31st March, 1955—*contd.*

Heads of Expenditure	Government of Madhya Bharat		Government of Mysore		Government of P.E.P.S.U.		Government of Rajasthan		Government of Saurashtra		Government of Travancore-Cochin	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
<i>N—Public Debt</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—Permanent Debt . . . . .	..	..	11,935	..	..	..	..	..	..	..	1,99,22,534	..
II—Floating Debt	85,00,000	..	..	..	..	..	28,78,69,705	..	47,18,251	..	10,54,92,142	..
III—Loans from the Central Government . . .	55,52,798	..	44,09,106	..	10,88,829	..	31,03,998	..	15,74,422	..	35,17,879	..
<i>NA—Inter State Debt Settlement</i> . . . . .	..	..	2,400	..	..	..	..	..	..	..	..	..
<i>B—Loans and Advances by the State Governments</i>												
Loans to Municipalities, Port Funds etc. . .	..	1,52,07,000	..	1,08,32,377	..	87,23,859	..	1,21,39,028	1,16,715	1,00,30,669	19,374	44,04,649
Loans to Government Servants . . . . .	..	5,29,486	..	9,22,600	..	2,09,549	..	4,85,805	..	3,58,988	..	89,700
Total	1,40,52,798	1,57,36,486	44,23,441	1,17,54,977	10,88,829	89,33,408	29,09,73,703	1,26,24,833	64,09,386	1,03,89,657	12,89,51,929	44,94,349

Charged and Voted Statement.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1954-55

PART II—CONTINGENCY FUND

This part deals with the accounts of Contingency Fund established by law by Parliament/State Legislature under Article 267 of the Constitution. The Contingency Fund is in the nature of an imprest into which are paid from time to time such sums as may be determined by such law, and the said Fund is placed at the disposal of the President, Governor or Rajpramukh, as the case may be, to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Parliament/State Legislature.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1955

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT	15,00,00,000						
Industries and Supplies		..	..	33,389	33,389	..	
Aviation		..	..	24,049	24,049	..	
Miscellaneous Departments		..	..	1,98,840	1,98,840	..	
Miscellaneous		..	..	10,51,207	10,51,207	..	
Prepartition payments		..	..	3,48,000	3,48,000	..	
Capital Outlay on Schemes of Government Trading.		..	..	6,30,00,000	6,30,00,000	..	
Total Central Government	15,00,00,000	..	..	6,46,55,485	6,46,55,485	..	(a) 15,00,00,000
STATE GOVERNMENTS							
GOVERNMENT OF AJMER	..	10,00,000					
Industries and Supplies		..	..	17,700	17,700	..	
Total Government of Ajmer	..	10,00,000	..	17,700	17,700	..	10,00,000
GOVERNMENT OF BHOPAL	..	10,00,000					10,00,000
GOVERNMENT OF DELHI	..	10,00,000					10,00,000
GOVERNMENT OF HIMACHAL PRADESH	..	10,00,000					
Public Health		..	..	7,095	7,095	..	
Agriculture		..	..	2,73,442	2,73,442	..	
Veterinary		..	..	4,883	..	4,883	
Civil Works		..	..	97,499	97,499	..	
Miscellaneous		..	..	20,783	20,783	..	
Capital Outlay on Industrial Development.		..	..	3,08,000	3,08,000	..	
Total Government of Himachal Pradesh.	..	10,00,000	..	7,11,702	7,06,819	4,883	9,95,117
GOVERNMENT OF VINDHYA PRADESH—	..	10,00,000					
Administration of Justice		..	..	23,000	..	23,000	
Superannuation Allowances and Pensions.		..	..	21,500	..	21,500	
Loans and Advances by State Governments.		..	..	1,05,000	..	1,05,000	
Total Government of Vindhya Pradesh.	..	10,00,000	..	1,49,500	..	1,49,500	8,50,500

(a) Includes Rs. 5 Crores placed at the disposal of the Financial Commissioner of Railways for the purpose of meeting unforeseen expenditure of the Railways.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1955—*contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS—<i>contd.</i>							
GOVERNMENT OF ANDHRA	40,00,000						
Forest		..	..	69,813	69,813	..	
Construction of Irrigation, etc. Works—							
Working Expenses		..	..	26,857	26,857	..	
Other Revenue Expenditure financed from Ordinary Revenues.		..	..	47,216	47,216	..	
General Administration		..	..	10,218	10,218	..	
Education		..	..	2,05,000	..	2,05,000	
Co-operation		..	..	58,552	..	58,552	
Civil Works		..	..	1,002	..	1,002	
Construction of Irrigation Navigation, Embankment and Drainage Works—Capital Account.		..	..	3,49,407	3,49,407	..	
Capital Account of Civil Works Outside the Revenue Account.		..	..	5,94,061	5,94,061	..	
Total Government of Andhra	40,00,000	..	..	13,62,126	10,97,572	2,64,554	37,35,446
GOVERNMENT OF ASSAM	55,00,000	(a) 95,00,000					
Forest		..	..	98,865	98,865	..	
General Administration		..	..	32,620	32,620	..	
Education		..	..	2,53,000	2,53,000	..	
Medical		..	..	89,500	89,500	..	
Co-operation		..	..	75,000	75,000	..	
Industries and Supplies		..	..	58,432	58,432	..	
Capital Outlay on Forests		..	..	8,170	8,170	..	
Capital Outlay on Industrial Development.		..	..	10,000	10,000	..	
Total Government of Assam	55,00,000	95,00,000	..	6,25,587	6,25,587	..	1,50,00,000
GOVERNMENT OF BIHAR	1,00,00,000	7,75,00,000					
Amount augmented by the Issue of Ordinance by the Governor.			..				
Taxes on Income Other than Corporation Tax and Estate Duty		..	..	630	630	..	
Forests		..	..	6,848	6,848	..	
Other Revenue Expenditure financed from Ordinary Revenues.		..	..	90,448	90,448	..	
Construction of Irrigation etc. Works—							
Working Expenses		..	..	1,855	1,855	..	
General Administration		..	..	1,67,931	1,67,931	..	
Police		..	..	6,11,417	6,11,417	..	
Education		..	..	1,23,570	1,23,570	..	
Medical		..	..	3,157	3,157	..	
Public Health		..	..	1,432	1,432	..	
Cooperation		..	..	6,224	6,224	..	
Industries and Supplies		..	..	4,12,591	4,12,591	..	
Miscellaneous Departments		..	..	29,436	29,436	..	
Civil Works		..	..	21,861	21,861	..	
Miscellaneous		..	..	33,468	33,468	..	
Civil Defence		..	..	338	338	..	
Construction of Irrigation, etc. Works.—Capital Outlay outside the Revenue Account		..	..	1,90,627	1,90,627	..	
Receipts from Electricity Schemes—Working expenses.		..	..	17,500	17,500	..	
Less—Amount augmented by Ordinance promulgated by the Governor of Bihar but was not placed before the Legislature for approval.		— 7,75,00,000	..	..	..	..
Total Government of Bihar	1,00,00,000	..	..	17,19,333	17,19,333	..	1,00,00,000

(a) Charged under the Head "57.—Miscellaneous".

No. 96.—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1955—*contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS— <i>contd.</i>							
GOVERNMENT OF BOMBAY	2,93,44,264						
Land Revenue		1,809	1,809	66,527	66,527	..	
State Excise Duties . . . . .		..	..	3,000	..	3,000	
Forest . . . . .		..	..	26,309	26,309	..	
Other Taxes and Duties . . . . .		..	..	3,769	3,769	..	
Construction of Irrigation etc. Works.		..	..	13,583	13,583	..	
General Administration		51,730	51,730	5,95,796	5,95,796	..	
Administration of Justice . . . . .		..	..	3,879	3,879	..	
Police . . . . .		..	..	88,656	88,656	..	
Scientific Departments		1,46,277	1,46,277	8,88,026	8,88,026	..	
Education . . . . .		..	..	1,14,888	1,14,888	..	
Medical		10,000	10,000	..	..	..
Public Health . . . . .		..	..	19,805	19,805	..	
Agriculture . . . . .		..	..	1,61,402	1,43,997	17,405	
Veterinary . . . . .		..	..	724	724	..	
Co-operation		923	923	..	..	..
Industries and Supplies . . . . .		..	..	55,538	55,538	..	
Miscellaneous Departments . . . . .		..	..	55,651	54,000	1,651	
Civil Works . . . . .		..	..	2,18,508	2,16,588	1,920	
Other Revenue Expenditure con- nected with Electricity Schemes		..	..	1,29,761	1,26,558	3,203	
Receipts from Electricity Schemes—Working Expenses.		..	..	9,459	9,417	42	
Famine		34,964	34,964	1,128	..	1,128	
Miscellaneous		1,67,047	1,67,047	2,55,083	..	2,55,083	
Civil Defence . . . . .		..	..	2,070	..	2,070	
Construction of Irrigation etc. Works (Capital Account)		..	..	7,54,747	7,54,747	..	
Capital Outlay on Industrial Development.		..	..	80,619	80,619	..	
Bombay Development Scheme . . . . .		..	..	3,254	3,254	..	
Capital Accounts of other State Works.		2,42,986	2,42,986	16,50,354	16,45,230	5,124	
Loans and Advances by State Government.		..	..	1,00,20,000	1,00,20,000	..	
Total Government of Bombay	2,93,44,264	6,55,736	6,55,736	1,52,22,536	1,49,31,910	2,90,626	2,97,09,374

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1955—*contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS—<i>contd.</i>							
GOVERNMENT OF MADHYA PRADESH	49,36,482						
Land Revenue . . . . .		..	..	1,385	1,385	..	
Forest . . . . .		..	..	57,865	57,865	..	
Charges on account of Motor Vehicles Acts . . . . .		..	..	5,062	5,062	..	
Other Taxes and Duties . . . . .		..	..	3,353	3,353	..	
General Administration . . . . .		..	..	39,571	30,571	9,000	
Police . . . . .		..	..	1,392	1,392	..	
Education . . . . .		..	..	2,02,004	1,86,004	16,000	
Agriculture . . . . .		..	..	62,026	62,026	..	
Veterinary . . . . .		..	..	82,410	82,410	..	
Co-operation . . . . .		..	..	20,000	20,000	..	
Industries and Supplies . . . . .		..	..	85,455	84,152	1,303	
Miscellaneous Departments . . . . .		..	..	10,333	10,333	..	
Other Revenue Expenditure connected with Electricity Schemes . . . . .		..	..	847	847	..	
Famine . . . . .		..	..	22,307	22,307	..	
Miscellaneous . . . . .		..	..	3,98,713	2,73,713	25,000	
Community Development Projects . . . . .		..	..	10,299	10,299	..	
Capital Outlay on State Schemes of Government Trading		63,518	63,518	7,166	7,166	..	
Total Government of Madhya Pradesh.	49,36,482	63,518	63,518	10,10,189	9,58,885	51,303	49,46,697
GOVERNMENT OF MADRAS	75,00,000						
Land Revenue . . . . .		..	..	91,588	91,588	..	
Charges on account of Motor Vehicles Acts . . . . .		..	..	1,85,000	1,85,000	..	
Other Taxes and Duties . . . . .		..	..	26,307	26,307	..	
General Administration . . . . .		..	..	1,03,220	1,03,220	..	
Administration of Justice . . . . .		..	..	1,784	1,784	..	
Jails and Convict Settlements . . . . .		..	..	43	43	..	
Police . . . . .		..	..	12,375	12,375	..	
Education . . . . .		..	..	5,58,782	5,58,782	..	
Public Health . . . . .		..	..	56,841	56,841	..	
Agriculture . . . . .		..	..	546	546	..	
Veterinary . . . . .		..	..	1,31,532	1,31,532	..	
Co-operation . . . . .		..	..	659	659	..	
Miscellaneous Departments . . . . .		..	..	3,27,063	3,27,063	..	
Civil Works . . . . .		..	..	5,62,910	5,62,910	..	
Other Revenue Expenditure connected with Electricity Schemes . . . . .		..	..	146	146	..	
Stationery and Printing . . . . .		..	..	12,261	12,261	..	
Miscellaneous . . . . .		..	..	2,857	2,857	..	
Capital Account of Irrigation etc., Works— . . . . .		..	..	2,67,648	2,67,648	..	
Total Government of Madras	75,00,000	..	..	23,31,542	23,31,542	..	75,00,000

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1955—*contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS—<i>contd.</i>							
GOVERNMENT OF ORISSA	35,00,000	65,00,000					
Forest		..	..	92,792	92,792	..	
Other Revenue Expenditure financed from Ordinary Revenues		..	..	1,26,763	1,26,763	..	
General Administration		..	..	8,32,913	8,32,913	..	
Police		..	..	10,597	10,597	..	
Scientific Departments		..	..	23,600	23,600	..	
Agriculture		..	..	11,948	11,948	..	
Industries and Supplies		..	..	1,81,500	1,81,500	..	
Civil Works		..	..	3,89,100	3,89,100	..	
Famine		..	..	2,76,104	2,76,104	..	
Miscellaneous		..	..	88,160	88,160	..	
Community Development Projects		..	..	38,017	38,017	..	
Capital Outlay on Schemes of Agricultural Improvement and Research.		..	..	9,64,342	9,64,342	..	
Capital Outlay on Civil Works outside the Revenue Account.		..	..	18,014	18,014	..	
Capital Outlay on Electricity Schemes.		..	..	2,75,976	2,75,976	..	
Loans and Advances by State Government.		..	..	11,95,312	11,95,312	..	
Total Government of Orissa	35,00,000	65,00,000	..	45,25,138	45,25,138	..	1,00,00,000
GOVERNMENT OF PUNJAB	49,65,000						
State Excise Duties		..	..	45,510	45,510	..	
Other Revenue Expenditure financed from Ordinary Revenues.		..	..	95,945	95,945	..	
General Administration		..	..	1,000	1,000	..	
Police		..	..	827	827	..	
Education		35,000	35,000	..	..	..
Agriculture		..	..	28,523	28,523	..	
Co-operation		..	..	1,56,263	1,56,263	..	
Civil Works		..	..	2,13,724	2,13,724	..	
Capital Outlay on Civil Works		..	..	173	173	..	
Total Government of Punjab	49,65,000	35,000	35,000	5,41,965	5,41,965	..	50,00,000

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1955—*contd.*

	Open ng Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS— <i>contd.</i>							
GOVERNMENT OF UTTAR PRADESH	3,82,54,149						
Land Revenue		8,009	8,009	27,418	19,540	7,878	
Other Taxes and Duties . . . . .		..	..	47,180	47,180	..	
Other Revenue Expenditure finan- ced from ordinary Revenues.		..	..	72,434	72,434	..	
Jails and Convict Settlements . . . . .		..	..	2,865	2,865	..	
Education		14,02,842	14,02,842	2,17,681	2,17,681	..	
Medical . . . . .		..	..	1,24,954	1,22,954	2,000	
Public Health . . . . .		..	..	9,795	8,795	1,000	
Agriculture		20,000	20,000	4,06,452	22,118	3,84,334	
Veterinary . . . . .		..	..	1,774	1,774	..	
Industries and Supplies . . . . .		..	..	6,49,491	6,48,791	700	
Civil Works . . . . .		..	..	20,07,351	20,07,351	..	
Miscellaneous		3,15,000	3,15,000	4,17,000	..	4,17,000	
Post War Planning etc. . . . .		..	..	3,07,702	3,07,702	..	
Construction of Irrigation etc. Works—Capital account.		..	..	12,70,419	1,21,113	11,49,306	
Capital Outlay on Civil Works . . . . .		..	..	26,841	26,841	..	
Loans and Advances by State Governments.		..	..	56,00,000	55,00,000	1,00,000	
Total Government of Uttar Pradesh.	3,82,54,149	17,45,851	17,45,851	1,11,89,157	91,26,939	20,62,218	3,79,37,782
GOVERNMENT OF WEST BENGAL	1,00,00,000	..	..	..	..	..	..
Famine . . . . .		..	..	40,40,472	40,40,472	..	..
Loans and Advances by State Governments.		..	..	22,51,000	22,51,000	..	..
Total—Government of West Bengal.	1,00,00,000	..	..	62,91,472	62,91,472	..	1,00,00,000
GOVERNMENT OF HYDERABAD	92,61,457 (a)						
Land Revenue . . . . .		..	..	45,250	45,250	..	
Registration . . . . .		..	..	67	67	..	
Other Taxes and Duties . . . . .		..	..	4,722	4,722	..	
General Administration . . . . .		..	..	2,14,834	2,14,834	..	
Police . . . . .		..	..	4,00,000	4,00,000	..	
Scientific Departments . . . . .		..	..	235	235	..	
Education . . . . .		..	..	2,85,500	2,85,500	..	
Medical . . . . .		..	..	12,086	12,086	..	
Public Health . . . . .		..	..	3,30,355	3,30,355	..	
Agriculture . . . . .		..	..	73,713	9,506	64,207	
Veterinary . . . . .		..	..	9,482	9,482	..	
Co-operation . . . . .		..	..	15,000	15,000	..	
Industries and Supplies . . . . .		..	..	9,32,631	9,32,631	..	
Miscellaneous Departments . . . . .		..	..	10,82,736	10,82,736	..	
Civil Works . . . . .		..	..	9,956	9,956	..	
Total Government of Hyderabad —Carried over.	92,61,457	..	..	34,16,557	33,52,350	64,207	..

(a) Differ: from last year's closing balance due to rounding.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1955—*contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS <i>—contd.</i>							
GOVERNMENT OF HYDERABAD— Brought forward	92,61,457	..	..	34,16,557	33,52,350	64,207	
Famine . . . . .		..	(b) 4,52,829	2,78,450	2,78,450	..	
Miscellaneous		5,38,543	..	2,53,998	2,53,998	..	
Community Development Projects		..	..	1,376	1,376	..	
Capital Outlay on Industrial Development within the Revenue Account		..	(c) 85,714	..	..	..
Capital Outlay on Civil Works .		..	..	25,000	25,000	..	
Capital Outlay on Road and Water Transport Schemes.		..	2,00,000	..	..	2,00,000	
Loans from the Central Govern- ment.		..	..	13,39,539	..	13,39,539	
Loans and Advances by State Government .		..	..	30,89,973	20,89,973	10,00,000	
Total Government of Hyderabad.	92,61,457	5,38,543	7,38,543	84,04,893	60,01,147	26,08,746	73,96,254
GOVERNMENT OF MADHYA BHARAT.	1,00,00,000						
Land Revenue . . . . .		..	..	50,738	50,738	..	
Forest . . . . .		..	..	58,356	58,356	..	
Other Taxes and Duties . . . . .		..	..	9,055	9,055	..	
Other Revenue Expenditure fin- anced from Ordinary Revenues.		..	..	36,200	36,200	..	
General Administration . . . . .		..	..	1,92,837	1,92,837	..	
Administration of Justice . . . . .		..	..	55,496	55,496	..	
Police . . . . .		..	..	5,631	5,631	..	
Education . . . . .		..	..	16,138	16,138	..	
Medical . . . . .		..	..	40,491	40,491	..	
Public Health . . . . .		..	..	32,494	32,494	..	
Agriculture . . . . .		..	..	54,585	54,585	..	
Industries and Supplies . . . . .		..	..	2,26,605	2,26,605	..	
Miscellaneous Departments		..	..	53,901	53,901	..	
Receipts from Road and Water Transport Schemes—							
Working Expenses . . . . .		..	..	1,94,816	1,94,816	..	
Civil Works . . . . .		..	..	1,15,128	1,15,128	..	
Miscellaneous . . . . .		..	..	11,01,091	11,01,091	..	
Capital Outlay on Schemes of Agricultural Improvement and Research.		..	..	5,00,000	5,00,000	..	
Capital Outlay on Electricity Schemes.		..	..	73,115	73,115	..	
Capital Outlay on Road and Water Transport Schemes.		..	..	2,51,128	2,51,128	..	
Total Government of Madhya Bharat.	1,00,00,000	..	..	30,67,803	30,67,803	..	1,00,00,000

(b) and (c) Recouped by debit to the major head "57—Miscellaneous".

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1955—*concl'd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS—<i>concl'd.</i>							
GOVERNMENT OF MYSORE	30,00,000						
Other Taxes and Duties . . . . .		..	..	1,892	1,892	..	
General Administration . . . . .		..	..	17,006	17,006	..	
Total Government of Mysore	30,00,000	..	..	18,898	18,898	..	30,00,000
GOVERNMENT OF P.E.P.S.U.	50,00,000						
State Excise Duties . . . . .		..	..	16,584	16,584	..	
General Administration . . . . .		..	..	26,374	26,374	..	
Education . . . . .		..	..	10,000	10,000	..	
Veterinary . . . . .		..	..	32,000	32,000	..	
Civil Works . . . . .		..	..	12,331	12,331	..	
Miscellaneous . . . . .		..	..	2,36,961	2,36,961	..	
Total Government of P.E.P.S.U.	50,00,000	..	..	3,34,250	3,34,250	..	50,00,000
GOVERNMENT OF RAJASTHAN	50,00,000						
General Administration . . . . .		..	..	18,901	18,901	..	
Public Health . . . . .		..	..	7,091	7,091	..	
Agriculture . . . . .		..	..	27,489	27,489	..	
Miscellaneous Departments . . . . .		..	..	13,736	13,736	..	
Civil Works . . . . .		..	..	82,982	82,982	..	
Famine . . . . .		..	..	3,17,834	3,17,834	..	
Stationery and Printing . . . . .		..	..	1,578	1,578	..	
Community Development Projects, Construction of Irrigation, etc. works. . . . .		..	..	3,60,630	3,60,630	..	
Capital Account of Civil Works Outside the Revenue Account. Loans and Advances by State Government. . . . .		..	..	2,834	2,834	..	
Total Government of Rajasthan	50,00,000	..	..	23,51,688	23,51,688	..	50,00,000
GOVERNMENT OF SAURASHTRA	50,00,000						
Interest on Debt and Other Obligations. . . . .		..	..	5,03,998	5,03,998	..	
General Administration . . . . .		..	..	17,093	17,093	..	
Education . . . . .		..	..	94,154	94,154	..	
Medical . . . . .		..	..	1,39,658	1,39,658	..	
Industries and Supplies . . . . .		..	..	50	50	..	
Miscellaneous Departments . . . . .		..	..	21,760	21,760	..	
Famine . . . . .		..	..	23,302	23,302	..	
Community Development Projects. . . . .		..	..	52,212	52,212	..	
Payments to Retrenched Personnel. . . . .		..	..	13,409	13,409	..	
Loans and Advances by State Government. . . . .		..	..	1,13,160	1,13,160	..	
Total Government of Saurashtra	50,00,000	..	..	9,78,796	9,78,796	..	50,00,000
GOVERNMENT OF TRAVANCORE-COCHIN	25,00,000						
General Administration . . . . .		..	..	59,778	35,909	23,869	
Civil Works . . . . .		..	..	5,899	5,899	..	
Miscellaneous . . . . .		..	..	29,333	29,333	..	
Total Government of Travancore-Cochin	25,00,000	..	..	95,010	71,141	23,869	24,76,131

Part III—Public Account
Sections O, P and S to V—Debts, Deposits, Advances, etc.

Receipts Rs. 18,45,40,81,673

Disbursements Rs. 18,09,93,01,363

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursement
				Rs.	Rs.
	97	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds were provided for such expenditure.	588 to 591	..	..
CENTRAL GOVERNMENT					
O—Unfunded Debt	98	Special Loans	594—	..	53,294
	100	Deposits of Service Funds	596	14,61,045	32,06,733
		Savings Bank Deposits		1,34,93,64,680	1,10,34,68,065
		State Provident Funds		35,58,82,090	19,99,79,402
	101	Post Office Certificates	597	36,28,11,450	11,26,45,240
		Other Accounts		2,09,75,622	1,59,91,085
		State Certificates		..	2,99,946
		Ten Year Treasury Savings Deposits		5,53,93,476	53,86,627
P—Deposits and Advances.	42	Other Appropriations for Reduction or Avoidance of Debt	316	5,00,00,000	..
	102	Famine Relief Fund	602	71,600	71,600
	104	Silver Redemption Reserve	609	—4,03,774	9,05,870
	105	Purchases and Sales of Silver	609	—13,54,766	3,72,76,496
	106	Central Road Fund	610	5,99,50,650	6,62,47,516
	106-A	Subventions from Central Road Fund	611	46,87,964	22,07,997
	25	Depreciation Reserve Fund—Railways	216	33,77,60,300	45,83,42,907
	25-A	Railway Revenue Reserve Fund	217	1,18,54,137	..
	25-A	Loans to Branch Line Companies	217	..	4,50,000
	25-B	Railway Development Fund	218	9,70,04,247	12,78,28,511
	40	Renewals Reserve Fund—Posts and Telegraphs	297	1,25,00,000	1,04,11,515
	40-A	Telephone Development Fund	297	4,739,669	16,54,232
		Fund for the Development of Handloom and Weaving Industries.		..	9,46,077
		Renewals Reserve Fund—Northern India Salt Revenue		1,08,772	1,81,333
		Renewals Reserve Fund—Pritchard Salt Works, Kharagoda		8,48,228	..
		Depreciation Reserve Fund—Lighthouses and Lightships		78,500	..
		General Reserve Fund—Lighthouses and Lightships		19,91,927	12,80,157
		Depreciation Reserve Fund—Overseas Communication Service.		8,86,500	..
		Replacement Reserve Fund—Lighthouses and Lightships		13,500	..
		Fund for the benefit of cotton growers		77,96,157	57,87,696
		Fund for payment of Bonus to temporary clerical personnel under the scheme of unified scale of pay.		—2,022	3,650
		Kutch Benevolent Fund		50,000	20,743
		Reserve Fund for the protection of Sugar Industry		3,33,667	..
	108	Fund for the relief of Ground Nut Cultivators	613	647	194
		Cotton Textile Fund		..	4,87,079
		Coal Production Fund		62,410	..
		Defence Reserve Fund		15,248	..
		Motor Transport Reserve Fund		40,300	15,004
		Depreciation Reserve Fund—Government Presses		3,78,836	1,18,579
		Unemployment Fund (Pondichery)		85,696	98,639
		Sugar (Temporary) Excise Fund		3,69,426	21,07,112
		Coal Mines Labour, Housing and General Welfare Fund		99,56,604	68,69,697
		Post Office Certificates Bonus Fund		5,17,05,690	67,35,331
		Mica Mines Labour Welfare Fund		13,17,192	9,95,092
		Deposits of Depreciation Reserve Fund of Government Commercial Concerns		3,72,000	37,006
		Special Reserve Fund—Electricity		1,05,000	..
		Fund from Assistance under T.C.A. Programme		11,73,80,251	7,31,03,894
		Fund from other Assistance under Colombo Plan		2,59,47,642	1,09,68,600
		Panth Piploda Reserve Fund		..	680
		Fund for the Development of Handloom and Khadi Industry.		9,01,32,095	7,80,75,677
		Fund for the Benefit of Linseed Cultivators		310	19,960
		Pension Fund Pondichery		2,91,892	2,64,775
		Fund for Assistance from Norway for Fisheries Community Development		14,40,782	19,37,547
		Fund for the sale proceeds of American Loan wheat		43,03,760	24,48,70,000
		Fund for the sale proceeds of wheat under Colombo Plan		..	25,16,000
	109	Deposits of Local Funds	620	3,89,28,440	3,31,69,981
	110	Deposits of Branch Line Companies	622	20,364	10,212
	111	Departmental, Judicial and Other Deposits	623	2,57,34,87,397	2,51,53,93,859
		Advances		88,11,64,628	87,47,74,656
		Suspense		21,11,86,936	21,21,73,219
		Miscellaneous		2,94,91,669	2,87,93,233
Total—Carried over				6,77,27,88,754	6,24,41,82,561

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Total—Brought forward		6,77,27,88,754	6,24,81,82,581
S—Remittances		Receipts and Payments		6,06,95,99,262	5,92,76,46,386
T—Transfer of cash between England and India.	114	Receipts and Payments	634	1,43,53,33,174	1,42,19,80,962
		Total—Public Account		14,26,77,21,190	13,59,78,09,929
V—Cash Balance	115	Opening and Closing Balances	635	38,04,51,314	32,21,53,576
		TOTAL—CENTRAL GOVERNMENT		14,64,81,72,504	13,91,99,63,505
		STATE GOVERNMENTS			
O—Unfunded Debt	98	Special Loans	595	15,93,924	28,94,141
"	101	State Savings Bank Deposits	598 to 601	4,17,36,427	4,52,35,317
"	101	State Provident Funds		13,03,22,621	6,71,97,591
"	101	Indian State Certificates		9,05,702	32,80,728
"	101	Other Accounts		3,25,37,898	1,28,47,073
P—Deposits and Advances.	102	Famine Relief Fund	602	2,71,32,449	2,07,60,617
"	103	Sinking Funds	606	11,22,31,140	2,69,39,028
"	103	Sinking Funds for Loans granted to Local Bodies	603	2,000	..
"	42	Other Appropriations for Reduction or Avoidance of Debt	317	3,74,33,407	14,24,14,150
"	103	Sinking Fund Investment Account	603-606	2,55,25,534	6,34,18,550
"	106-A	Subventions from Central Road Fund	611	6,45,66,097	6,18,35,254
"	107	Revenue Reserve Fund	612	10,17,482	..
"	107	Revenue Reserve Fund Investment Account	612	4,49,03,656	7,95,00,781
"		General Reserve Fund—Transport	614-619	1,10,064	..
"		Depreciation Reserve Fund—Irrigation		-1,17,75,806	-1,00,16,480
"		Depreciation Reserve Fund—Electricity		4,17,67,089	2,76,42,779
"		Contingency Reserve Fund—Electricity		2,31,658	..
"		State Road Funds		4,43,09,179	4,91,50,988
"		General Police Fund		2,04,851	2,04,851
"		Pension Equalisation Fund		4,769	27,000
"		Publication Fund—Assam		1,015	3,434
"		Fund for Village Re-construction and Harijan Welfare		10,17,626	49,002
"		Dangs District Reserve Fund		30,70,099	2,75,001
"		Nazul Fund (Lucknow)		8,14,267	-1,46,822
"		Magh Mela Fund (U.P.)		1,30,331	1,42,544
"	108	Fund for the Development of Rural Water Supply		98,930	..
"		Zamindari Abolition Fund		88,05,13,939	98,78,57,772
"		Sugarcane Compensation Fund		82,656	..
"		Depreciation Reserve Fund—Government Presses		11,23,534	9,96,073
"		Special Reserve Fund—Electricity		31,44,846	25,76,592
"		Deposits of Depreciation Reserve of Commercial Concerns		3,63,73,759	1,24,86,733
"		Hospital Fund		..	16,80,950
"		Sugar Research and Labour Housing Fund		44,800	35,53,888
"		Special Development Fund	2,68,80,356	3,21,12,016	
"		Fund for the promotion of education amongst educational-ly backward classes	42,06,000	33,89,325	
"		Fund for Development of Hindi and State Languages	1,80,000	62,669	
"		Fund for Development Schemes	1,42,77,473	6,55,83,521	
"		Orissa Loan Stipend Fund	3,67,841	1,93,159	
"		Motor Transport Reserve Fund	35,289	30,458	
		Total—Carried Over		1,56,71,22,902	1,70,41,78,683

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursement
				Rs.	Rs.
		Total—Brought forward		1,56,71,22,902	1,70,41,78,683
P—Deposits and Advances.		Reserve Fund for protection of Sugar Industry		—894	894
„		Securities Adjustment Reserve		49,36,000	49,36,000
„		Depreciation Reserve Fund—Water Works		—1,60,162	—3,05,000
„		Public Health and Medical Relief Fund, Bhavnagar		14,17,000	14,61,976
„		Debt Redemption and Avoidance Fund		32,67,830	21,21,812
„		Village Development Fund		30,38,582	12,17,793
„		Industrial Research and Development Fund		10,00,702	10,64,798
„		Nizam Sagar Development Fund		8,57,100	6,16,735
„	108	Bombay State Milk Fund	614-619	89,62,793	80,11,246
„		Rudrapur Township Development Fund		96,287	1,12,317
„		Port Reserve Fund		21,49,792	31,02,508
„		Sugarcane Cess Fund		74,91,958	58,43,583
„		Other Funds for Madhya Bharat Government		1,91,89,675	41,63,931
„		Cultivators Amelioration Fund—Bhavnagar		35,59,600	38,77,469
„		Insurance Fund		12,16,572	4,13,002
„		Cultivators Benefit Fund		336	1,03,938
„		Co-operative Marketing and Agricultural Development Fund		3,30,046	74,93
„	102	Transfer from Famine Relief Fund	602	2,37,163	..
„		General Reserve Fund—Cooch-Bihar		7,04,689	3,98,701
„	108	Hindu Religious and Charitable Endowment Fund		11,10,459	12,49,609
„		Fishermen's Relief Fund	614-619	3,903	1,250
„		Fire and Flood Emergency Fund		50,000	39,726
„	109	Deposits of Local Funds	620-622	1,05,03,16,925	99,95,73,259
„	111	Departmental, Judicial and Other Deposits	623-626	1,21,17,70,322	1,27,17,31,858
„	..	Advances		10,48,12,313	12,89,14,885
„	..	Suspense		9,30,35,950	30,79,70,533
„	..	Miscellaneous		2,55,69,667	18,16,307
		Total—Public Account		4,11,20,87,510	4,45,26,92,835
S—Remittances		Receipts and Payments		7,42,72,973	4,87,98,599
V—Cash Balances	111 & 115	Opening and Closing Balances	623-626 635-636	78,25,64,161	92,12,70,129
		TOTAL STATE GOVERNMENTS		4,96,89,24,644	5,42,27,61,563
		TOTAL CENTRAL AND STATE GOVERNMENTS		19,61,70,97,148	19,34,27,25,968

Part III—Public Account**Sections O, P and S to V—Debt, Deposits, Advances, etc.**

This part deals with the Debt (other than those falling under Debt Heads included in Part I), Deposits and Remittance transactions as distinct from Revenue, Service and Capital transactions which have been dealt with in Part I. Besides the accounts of Debt, this part includes an account of all other sources, apart from revenue, from which the capital and other disbursements outside the Revenue Account are financed.

2. A progressive account of Capital and other disbursements of the Central and State Governments (outside the Revenue Account) to end of 1954-55 and of the principal sources from which funds were provided for such expenditure is set forth in Account No. 97, which has been adopted from 1931-32 in replacement of the statement of the distribution of the Public Debt formerly given in Account No. 82-B. The statement is not a complete balance sheet, but it gives a fairly accurate presentation of the changes in the financial position of the Central and State Governments from year to year. In this statement the loans from the Central Government to State Governments are treated as disbursements of the Central Government and as part of the Public Debt of the State Governments. The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such Capital Outlay is financed—

- (1) Ordinary Revenue.
- (2) Surplus cash balances.
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits, advances and remittances.

3. Pending the closing of the accounts for the pre-partition period *i.e.* 1st April, 1947 to 14th August, 1947, and the final settlement between the dominions of India and Pakistan, and the Governments of East and West Punjab, the opening balances on 15th August, 1947 under the various Debt, Deposit etc. Heads in respect of these Governments were adopted on a provisional basis subject to correction in future. The basis on which the 'Provisional' figures were worked out was not uniform. In some cases, for instance, General Provident Fund Advances to Government servants, etc. the allocation followed the option for service exercised by the Government servants concerned. In certain other cases it was on a territorial basis. In yet others, where neither formula could be suitably applied, the figures had been worked out on ad-hoc basis. The balances should, therefore, still be regarded as provisional.

In the case of the Government of Bengal, however, the pre-partition accounts were closed and the balances on 14th August, 1947 were allocated between East and West Bengal. The allocation had been made either on the basis of agreements reached between the two Governments or on the basis of Awards made by the Arbitral Tribunal. Where there was neither agreement nor arbitration, figures had been adopted on a provisional basis. The balances should, therefore, be regarded as provisional in those cases.

No. 97—STATEMENT showing the CAPITAL and Other EXPENDITURE (outside the Revenue Account) of the several GOVERNMENTS, in INDIA and in ENGLAND, to end of the year 1954-55 and the PRINCIPAL SOURCES from which FUNDS were provided for that EXPENDITURE

	STATE GOVERNMENTS													
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CAPITAL AND OTHER EXPENDITURE														
1. Capital expenditure to end of 1954-55														
Commercial Departments—														
Railways	9,01,58,43,550	..	..	..	..	..	..	..	..	..	..	..	..	9,01,58,43,550
Ports—														
Visagapatam Port	4,82,93,209	..	..	..	..	..	..	..	..	..	..	..	..	4,82,93,209
Kandla Port	5,25,04,257	..	..	..	..	..	..	..	..	..	..	..	..	5,25,04,257
Posts and Telegraphs	81,41,07,500	..	..	..	..	..	..	..	..	..	..	..	..	81,41,07,500
Irrigation	1,89,16,469	71,803	..	1,19,965	(a) 31,857	(a) 24,71,447	..	33,77,35,682	3,13,48,591	11,00,80,663	29,42,23,633	..	33,08,49,679	1,12,58,49,779
Electricity Schemes	9,26,012	..	28,62,931	..	..	6,72,483	(a) 8,84,446	25,82,05,159	33,77,322	4,74,37,380	..	..	42,97,31,527	74,40,97,260
Other Commercial Departments and Undertakings	12,03,22,655	..	..	..	..	31,63,089	1,00,000	33,72,535	98,98,492	1,53,76,168	..	..	2,59,41,785	17,81,74,724
Total Commercial Departments	10,07,09,13,652	71,803	28,62,931	1,19,965	31,857	63,07,019	9,84,446	59,93,13,376	4,46,24,395	17,28,94,211	29,42,23,633	..	78,65,22,991	11,97,88,70,279
Other Departments—														
New Delhi Capital Outlay	30,81,20,296	..	..	..	..	..	..	..	..	..	..	..	..	30,81,20,296
Bombay Development Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	8,57,22,929	..	..	8,57,22,929
Other Accounts	10,90,52,83,877	18,77,439	1,41,82,028	1,13,047	35,36,840	1,28,02,944	49,57,509	80,81,117	3,61,89,017	21,81,22,558	60,30,96,923	9,98,50,975	1,28,67,925	11,92,09,62,199
Total Other Departments	11,21,34,04,173	18,77,439	1,41,82,028	1,13,047	35,36,840	1,28,02,944	49,57,509	80,81,117	3,61,89,017	21,81,22,558	68,88,19,852	9,98,50,975	1,28,67,925	12,31,48,05,424
Total Capital Expenditure to end of 1954-55.	21,28,43,17,825	19,49,242	1,70,44,959	2,33,012	35,68,697	1,91,09,963	59,41,955	60,73,94,493	8,08,13,412	39,10,16,769	98,30,43,485	9,98,50,975	79,93,90,916	24,29,36,75,703
2. India's Financial Contribution to the Great War, 1914-18.	1,50,00,00,000	..	..	..	..	..	..	..	..	..	..	..	..	1,50,00,00,000
3. Loans and Advances—														
Advances to State Governments	6,07,18,97,366	..	..	..	..	..	..	..	..	..	..	..	..	6,07,18,97,366
Advances to Foreign Governments	1,00,00,000	..	..	..	..	..	..	..	..	..	..	..	..	1,00,00,000
Loans to Notabilities	12,70,251	..	..	..	..	..	..	..	..	..	..	..	..	12,70,251
Loans to Local Funds, etc.	83,85,77,475	7,02,239	14,43,928	10,62,650	74,85,164	3,98,500	(b) 23,75,792	10,78,04,466	5,37,14,674	20,31,80,591	34,87,80,471	29,48,66,484	19,17,42,691	2,05,21,15,125
Loans to Government Servants	1,23,16,490	12,880	28,452	1,525	10,488	680	(b) 71,359	1,87,276	52,65,143	8,54,177	5,67,548	8,02,275	3,86,093	2,05,02,386
Total Loans and Advances	6,93,40,61,582	7,15,119	14,70,380	10,64,175	74,95,652	3,99,180	24,47,151	10,79,91,742	5,89,79,817	20,40,34,768	34,93,28,019	29,56,68,769	19,21,28,784	8,15,57,85,128
Total Capital and Other Expenditure to end of 1954-55.	29,71,83,79,407	26,64,361	1,85,15,339	12,97,187	1,10,64,340	1,95,09,143	83,89,106	71,53,86,235	13,97,93,229	59,50,51,537	1,33,23,71,504	39,55,19,734	99,15,19,700	33,94,94,60,831
4. Deduct—Contribution from Revenues and Contingency Fund for Capital Expenditure to end of 1954-55.	12,30,69,034	..	4,89,831	..	(a) 30,208	(a) 11,128	(a) 1,09,844	—22,682	93,01,152	1,54,09,226	11,19,87,070	89,65,424	018	26,94,09,253
Net Capital and Other Expenditure outside the Revenue Account to end of 1954-55.	29,59,53,10,373	26,64,361	1,80,25,508	12,97,187	1,10,34,141	1,94,98,015	82,79,262	71,54,08,917	13,04,92,077	57,96,42,311	1,22,03,84,434	38,65,54,310	99,14,60,682	33,68,00,51,578

PRINCIPAL SOURCES OF FUNDS														
(Balances to end of 1954-55)														
1. Capital contributed by District Boards etc.	83,47,448	..	..	..	..	..	..	..	..	..	..	..	..	83,47,448
2. Sale proceeds of American and Lease Lead Surpluses.	3,23,36,930	..	..	..	..	..	..	..	..	..	..	..	..	3,23,36,930
3. Debt—														
Permanent Debt—														
In India—Nominal value	14,86,72,46,983	..	..	..	..	..	..	..	..	1,31,29,203	30,10,24,918	6,70,61,700	34,35,94,000	15,59,20,56,804
Less unredeemed discount	10,85,54,410	..	..	..	..	..	..	..	..	..	..	—3,08,986	..	—10,88,63,396
In England—Nominal value (Sterling converted into Rs. at £1 = Rs. 13-1/3)	24,47,27,700	..	..	..	..	..	..	..	..	..	..	..	..	24,47,27,700
Less unredeemed discount	42,46,819	..	..	..	..	..	..	..	..	..	..	..	..	42,46,819
Other Debt	1,10,31,90,484	..	..	..	..	..	..	..	..	..	..	..	..	1,10,31,90,484
Floating Debt	6,84,52,56,587	..	..	..	..	..	..	..	..	..	33,55,090	..	..	6,84,86,11,677
Loans from the Central Government	..	43,46,347	52,15,526	10,87,522	95,03,500	67,02,573	68,23,726	17,23,38,729	10,36,56,087	37,00,94,147	54,15,60,964	21,45,66,421	76,30,97,776	2,19,90,13,318
Unfunded Debt—														
Savings Bank Deposits	2,58,53,06,153	..	..	..	..	..	..	..	..	..	..	..	..	2,58,53,06,153
State Certificates	45,72,494	..	..	..	..	..	..	..	..	..	..	..	..	45,72,494
Post Office Certificates	2,12,19,22,530	..	..	..	..	..	..	..	..	..	..	..	..	2,12,19,22,530
Ten Year Treasury Savings Deposits.	37,33,70,903	..	..	..	..	..	..	2,99,52,238	1,97,84,958	3,04,26,557	13,78,07,633	3,01,16,205	6,29,90,807	68,44,49,301
State Provident Funds, etc.	1,65,24,38,265	..	..	..	..	..	..	..	..	..	..	..	..	1,65,24,38,265
Total Debt outstanding on 31st March 1955.	29,68,52,29,870	43,46,347	52,15,526	10,87,522	95,03,500	67,02,573	68,23,726	20,22,90,967	12,34,41,045	41,36,49,907	98,37,68,605	31,14,35,340	1,16,96,82,583	32,92,31,77,511
4. Contingency Fund	15,00,00,000	10,00,000	10,00,000	..	10,00,000	9,95,117	8,50,500	37,35,446	1,50,00,000	1,00,00,000	2,97,09,374	49,48,697	75,00,000	22,57,39,134
5. Sinking Funds and Reserve Funds	2,59,67,41,030	..	..	..	..	..	..	1,48,28,604	1,78,81,750	3,22,58,155	37,99,14,588	9,81,93,449	14,03,07,285	3,28,01,24,861
6. Net balance under Deposits, Advances, etc., other than those shown separately.	2,61,21,32,614	..	..	..	..	..	..	7,05,37,422	2,29,89,507	8,50,24,066	33,21,37,833	5,56,90,121	13,24,06,846	3,31,09,17,409
7. Remittances	—21,02,09,453	..	..	..	..	..	..	54,71,673	6,84,614	54,76,703	84,03,332	23,59,103	8,09,361	—18,70,04,667
8. Reserve Bank Deposits	42,51,231	..	..	..	..	..	..	..	..	..	..	..	..	42,51,231
Total Debt and other Obligations on 31st March 1955.	34,97,88,29,870	53,46,347	62,15,526	10,87,522	1,05,03,500	76,97,690	76,74,226	29,68,64,112	17,99,96,916	54,64,08,831	1,73,39,33,732	47,26,26,710	1,45,07,06,076	39,59,78,89,857
Deduct—Cash Balance on 31st March, 1955.	32,21,53,575	34,68,384	5,40,105	79,14,796	94,30,678	28,90,035	..	85,86,697	5,06,20,419	9,43,69,101	10,47,60,539	3,88,44,615	6,31,17,861	70,06,96,805
Deduct—Investments on 31st March 1955	37,23,18,404	..	..	..	..	..	..	64,01,777	2,84,85,638	12,82,21,294	62,32,07,205	21,78,21,547	8,37,33,504	1,46,01,89,369
Net Provision of Funds	31,14,43,87,691	18,77,963	56,75,421	—68,27,274	10,72,822	48,07,655	76,74,226	28,18,75,638	10,08,90,859	32,38,18,436	1,00,59,65,988	21,59,60,548	1,30,38,53,710	37,43,10,03,653

(a) Differs from the corresponding figures appearing in the Finance Accounts due to the amount of Capital expenditure met from revenue having not been included in the latter.

(b) Differs from the corresponding figures shown in Statement No. 2 of the Finance Accounts due to the transactions during 1954-55 being excluded from the latter.

(c) This includes Rs. 44,38,82,584 being the amount financed from the funds of the Composit State of Madras.

(d) This includes Rs. 64,06,15,289 being the amount financed from the funds of the Composite State of Madras.

No. 97—STATEMENT showing the CAPITAL and Other EXPENDITURE (outside the Revenue Account) of the several GOVERNMENTS in INDIA and in ENGLAND, to end of the year 1954-55, and the PRINCIPAL SOURCES from which FUNDS were provided for that EXPENDITURE—concl'd.

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orisen	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CAPITAL AND OTHER EXPENDITURE													
1. Capital expenditure to end of 1954-55—													
Commercial Departments—													
Railways	9,01,58,43,550	..	..	..	..	..	..	..	..	..	..	..	9,01,58,43,550
Ports—													
Visagapatam Port	4,82,93,209	..	..	..	..	..	..	..	..	..	..	..	4,82,93,209
Kandla Port	5,25,04,257	..	..	..	..	..	..	..	..	..	..	..	5,25,04,257
Posts and Telegraphs	81,41,07,500	..	..	..	..	..	..	..	..	..	..	..	81,41,07,500
Irrigation	1,12,58,49,779	3,22,30,352	(a)21,37,55,156	(a)62,50,64,533	3,23,29,018	29,32,93,911	36,59,332	17,26,46,132	(a) 2,70,16,277	9,08,20,396	5,70,04,763	4,23,13,296	2,71,59,82,975
Electricity Schemes	74,40,97,260	4,57,10,372	9,06,55,580	(a)35,08,11,576	(a)1,59,73,868	5,02,11,740	(a) 3,97,96,895	26,03,44,697	(a) 14,89,555	1,55,05,541	1,47,93,650	18,07,46,423	1,81,01,37,177
Other Commercial Departments and Undertakings	17,81,74,724	45,11,58,591	(a)98,47,84,963	..	53,22,47,953	9,86,41,912	36,16,001	9,01,78,860	2,08,98,719	9,43,33,051	15,73,474	9,28,68,279	2,54,84,76,527
Total Commercial Departments	11,97,88,70,279	52,90,99,315	1,28,91,95,699	97,58,76,109	58,05,50,889	44,21,47,563	4,70,72,228	52,31,69,689	4,94,04,551	20,06,58,988	7,33,71,887	31,59,27,998	17,00,53,45,195
Other Departments—													
New Delhi Capital Outlay	30,81,20,296	..	..	..	..	..	..	..	..	..	..	..	30,81,20,296
Bombay Development Scheme	8,57,22,929	..	..	..	..	..	..	..	..	..	..	..	8,57,22,929
Other Accounts	11,92,09,62,199	4,45,78,287	15,36,27,959	44,95,67,987	26,89,32,538	14,58,33,172	30,60,025	— 23,83,992	(a)1,94,97,232	11,13,43,799	7,50,74,895	6,29,63,873	13,25,30,57,974
Total Other Departments	12,31,43,05,424	4,45,78,287	15,36,27,959	44,95,67,987	26,89,32,538	14,58,33,172	30,60,025	— 23,83,992	1,94,97,232	11,13,43,799	7,50,74,895	6,29,63,873	13,64,69,01,199
Total Capital Expenditure to end of 1954-55	24,29,36,75,703	57,36,77,602	1,44,28,23,658	1,42,54,44,096	84,94,83,427	58,79,80,735	5,01,32,253	52,07,85,697	6,89,01,783	31,20,02,787	14,84,46,782	37,88,91,871	30,65,22,46,394
India's Financial Contribution to the Great War, 1914-18.	1,50,00,00,000	..	..	..	..	..	..	..	..	..	..	..	1,50,00,00,000
Loans and Advances—													
Advances to State Governments	6,07,18,97,366	..	..	..	..	..	..	..	..	..	..	..	6,07,18,97,366
Advances to Foreign Governments	1,00,00,000	..	..	..	..	..	..	..	..	..	..	..	1,00,00,000
Loans to Notabilities	12,70,251	..	..	..	..	..	..	..	..	..	..	..	12,70,251
Loans to Local Funds, etc.	2,05,21,15,125	3,04,31,597	11,52,41,114	21,81,28,209	28,75,43,232	23,23,29,356	4,80,84,425	4,16,50,084	4,46,74,889	8,32,85,694	4,58,80,583	2,96,23,728	3,22,89,68,036
Loans to Government Servants	2,05,02,386	4,76,916	9,27,374	18,02,080	4,69,252	9,54,367	15,87,969	24,62,155	6,24,925	12,53,407	8,82,826	2,10,894	3,21,54,551
Total Loans and Advances	8,15,57,85,128	3,09,08,513	11,61,68,488	21,99,30,289	28,80,12,484	23,32,83,723	4,96,72,394	4,41,12,239	4,52,99,814	8,45,19,101	4,67,63,409	2,98,34,622	9,34,42,90,204
Total Capital and Other Expenditure to end of 1954-55	33,94,94,60,831	60,45,86,115	1,55,89,92,146	1,64,53,74,385	1,13,74,95,911	82,12,64,458	9,98,04,647	56,48,97,936	11,42,01,597	39,65,21,888	19,52,10,191	40,87,26,493	41,49,65,36,598
Deduct—Contribution from Revenues and Contingency Fund for Capital Expenditure to end of 1954-55.	26,94,09,253	4,86,96,145	2,27,58,826	(a)19,49,35,992	(a) 93,39,362	3,58,61,311	(a)23,48,194	1,99,21,715	(a) 13,54,481	(,67,70,448	3,56,57,488	2,22,54,544	67,99,17,769
Net Capital and Other Expenditure outside the Revenue Account to end of 1954-55.	33,68,00,51,578	55,58,89,970	1,53,62,33,320	1,45,04,38,393	1,12,81,56,549	78,54,03,147	9,74,56,453	54,49,76,221	11,28,47,116	37,97,51,440	15,95,42,703	38,58,71,949	40,81,66,18,839

PRINCIPAL SOURCES OF FUNDS

Balances to end of 1954-55

1. Capital contributed by District Board etc.	83,47,448	83,47,448
2. Sale proceeds of American and Lease Lend Surpluses	3,23,36,930	3,23,36,930
3. Debt—														
Permanent Debt—														
In India—Nominal value	15,59,20,56,804	..	..	38,58,04,131	7,35,23,300	50,24,71,641	1,04,78,601	19,07,43,416	..	..	4,14,17,200	5,11,40,335	16,84,76,35,428
Less unredeemed discount	10,88,63,398	..	..	..	..	..	..	..	..	..	..	..	10,88,63,398
In England—Nominal value (Sterling converted into Rs. at £1 = Rs. 13-1 ¹ / ₃)	24,47,27,700	..	..	..	..	..	..	..	..	..	..	..	24,47,27,700
Less unredeemed discount	42,46,819	..	..	..	..	..	..	..	..	..	..	..	42,46,819
Other Debt	1,10,31,90,484	..	..	..	..	..	..	..	..	..	..	..	1,10,31,90,484
Floating Debt	6,84,86,11,677	..	..	1,00,000	4,46,38,544	4,831	—637	25,000	..	5,84,82,549	—1,42,402	64,224	6,95,17,83,786
Loans from the Central Government	2,19,90,18,318	53,50,81,086	1,33,84,22,123	71,28,42,219	1,04,74,22,698	19,36,87,167	6,52,28,531	18,43,17,018	7,03,63,778	21,11,80,891	8,44,75,365	8,78,33,405	6,72,98,68,397	
Unfunded Debt—														
Savings Bank Deposits	2,58,53,05,153	..	..	..	..	..	..	..	..	..	..	..	2,58,53,05,153
State Certificates	45,72,494	..	..	..	..	..	..	..	..	..	..	..	45,72,494
Post Office Certificates	2,12,19,22,530	..	..	..	..	..	..	..	..	..	..	..	2,12,19,22,530
Ten Years Treasury Saving Deposits	68,44,49,301	..	..	..	..	..	..	..	..	..	..	..	68,44,49,301
State Provident Funds, etc.	1,65,24,38,265	1,55,74,771	3,98,99,863	8,34,25,506	5,86,58,018	2,73,81,208	63,59,569	12,90,51,693	13,04,661	1,86,72,291	15,32,099	8,17,29,865	2,11,60,27,809	
Total Debt outstanding on 31st March 1955	32,92,31,77,511	55,06,56,457	1,37,83,21,986	1,18,21,71,856	1,22,42,42,560	72,35,44,847	8,20,66,064	50,41,37,127	7,16,68,437	28,83,35,731	12,71,82,262	22,07,68,029	39,27,63,72,867	
4. Contingency Fund	22,57,39,134	1,00,00,000	50,00,000	3,79,37,782	1,00,00,000	73,96,254	1,00,00,000	30,00,000	50,00,000	50,00,000	50,00,000	24,70,131	32,65,49,301	
5. Sinking Funds and Reserve Funds	3,28,01,24,861	1,58,42,159	2,04,64,978	62,12,16,856	2,88,56,406	55,05,44,801	18,86,96,155	16,49,27,449	5,01,07,216	34,80,431	3,53,99,124	7,69,49,260	5,03,66,09,696	
6. Net balance under Deposits, Advances, etc., other than those shown separately.	3,31,09,17,409	2,17,81,405	4,69,79,384	11,26,89,362	9,48,70,411	6,21,19,269	—6,90,14,638	3,74,32,749	2,07,48,215	9,72,60,745	6,39,61,448	3,46,42,458	3,83,42,86,217	
7. Receipts	—18,70,04,667	16,65,026	—12,49,92,501	33,99,271	—2,15,36,836	—8,63,14,683	1,07,75,356	—1,88,47,649	—3,39,569	—2,75,00,593	44,53,294	—79,07,799	—45,41,51,370	
8. Reserve Bank Deposits	42,51,231	..	..	..	..	..	..	..	..	..	..	..	42,51,231
Total Debt and other Obligations on 31st March 1955.	39,59,78,89,857	59,99,45,047	1,32,56,73,847	1,95,74,15,187	1,33,64,32,541	1,25,72,90,488	22,25,22,937	69,06,49,676	14,71,64,279	36,65,76,314	23,60,96,128	32,69,28,079	48,06,46,04,320	
Part III—Public Accounts														
Deduct—Cash Balance on 31st March 1955	70,56,96,805	2,84,91,640	9,07,55,620	4,91,47,512	9,05,84,103	5,77,13,098	3,93,75,509	6,25,15,420	2,14,23,756	36,08,208	4,27,34,337	6,10,31,219	1,24,40,77,227	
Deduct—Investments on 31st March 1955	1,46,01,89,369	2,76,19,858	2,19,37,144	45,64,41,353	1,16,59,487	25,36,25,332	18,95,59,257	18,49,62,770	5,82,93,674	13,59,87,718	10,54,85,634	10,17,48,699	3,00,75,10,295	
Net Provision of Funds	87,43,10,03,683	54,38,33,549	1,21,29,81,083	1,45,18,26,262	1,23,41,88,951	94,69,62,068	—64,11,829	44,31,71,486	6,74,66,849	22,69,80,388	8,78,76,157	17,41,48,161	43,81,30,16,796	

(4) Differs from the corresponding figures appearing in the Finance Accounts due to the amount of Capital expenditure met from Revenue having not been included in the latter.

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 have 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) and the Madras Military Assistant Surgeons' Fund. The Indian Military Widows' and Orphans' Fund (Untransferred), the Indian Civil Service Family Pension Fund (Untransferred) and the Indian Military Service Family Pension Fund (Untransferred) though under Government control, are classed under this group for the sake of convenience.

Savings Bank Deposits—These are composed mainly of Post Office Savings Bank Deposits and Post Office Defence Savings Bank Deposits. The former relate to savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. From 1st April, 1952, the limits for individual and joint accounts are Rs. 15,000 and Rs. 30,000 respectively. The limit on public accounts has, however, been abolished with effect from 1st April, 1952. Interest on balances upto Rs. 10,000 in case of individual accounts and Rs. 20,000 in case of joint accounts is allowed at 2 per cent and on balances held in excess of these amounts at $1\frac{1}{2}$ per cent. The rate of interest on Public Accounts is $1\frac{1}{2}$ per cent. No interest is, however, allowed in a month in which the balance falls below Rs. 25 or when the amount of interest earned during a year is less than eight annas. The Post Office Defence Savings Bank was established from 1st April, 1941, with a view to enable the public to help in War efforts. Deposits were received into it subject to certain limitations up to 30th June, 1946, and bore interest at the rate of $2\frac{1}{2}$ per cent per annum up to 31st March, 1947. This bank has been closed with effect from the 1st April, 1947, and the balance shown in Account No. 101 on page 597 represents the amount still to be paid to the depositors.

Post Office Certificates—These include Post Office Cash Certificates, Post Office Defence Savings Certificates, Post Office National Savings Certificates and Ten year National Plan Certificates. The Cash Certificates are repayable on demand at any time, but are ordinarily expected to remain in deposit for five years. On repayment, after the first year of deposit, a bonus is payable in addition to the principal. For a certificate remaining in deposit for the full five years, the bonus payable represents at the rates of issue prevailing during the year 1947-48, approximately $2\frac{1}{2}$ per cent compound interest. These certificates have ceased to be issued with effect from the close of business on the 14th June, 1947.

With a view to affording additional facility to the holders, cash certificates maturing on or after the 6th June, 1940, were allowed at the option of the holders, to be held for a further period of 10 years, at revised rates of interest during the extended period.

The Defence Savings Certificates were issued with effect from 6th June, 1940. These certificates like the Cash Certificates are payable on demand with a bonus if paid on or after expiry of two years from the date of issue but are ordinarily expected to remain in deposit for 10 years. The bonus payable after the full term of 10 years represents approximately $3\frac{1}{8}$ per cent, compound interest. These Certificates have ceased to be issued with effect from the close of business on 30th September, 1943.

National Savings Certificates of twelve years' currency are being issued with effect from 1st October, 1943. These certificates, like the Defence Savings Certificates, are payable on demand with a bonus if paid on or after the expiry of one year from the date of issue in the case of certificates of the denomination of Rs. 5, and 18 months for those of other denominations. The bonus payable after the full term of 12 years, amounts approximately to 4-1/6 per cent simple interest. Two more series of National Savings Certificates—one with a currency of five years and the other with a currency of seven years, have also been issued from 1st June, 1948. These certificates are encashable at any time the holder desires and are payable with a bonus, if paid on or after the expiry of two complete years. The redemption yield of the five year certificate is 3 per cent and that of the seven years certificate a little over $3\frac{1}{2}$ per cent. These certificates are subject to the same rules as the twelve 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. Further issue of five year National Savings Certificates has been discontinued with effect from the close of business on the 30th June, 1953, and the holders of these certificates are, until further orders, allowed at their option to hold them after maturity for a further period of 7 years and they will be entitled to the receipt of bonus as for 12 year series.

Ten year National Plan Certificates have been introduced and put on sale from the 10th May, 1954. Post Office 12 year National Savings Certificates Rules, 1944, are applicable to their issue subject to certain modifications. These certificates on redemption fetch $4\frac{1}{2}$ per cent simple interest. The certificates are issued to individuals only and institutions are not eligible to invest their money in the certificates. The holding limit for an individual is Rs. 1,000 and for two joint holders Rs. 2,000.

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 Certificate 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. 108 on page 613.

Ten year Treasury Savings Deposits—Ten year Treasury Savings Deposits in multiples of Rs. 100 are being accepted from the 1st February, 1951. These deposits are repayable at par on the expiry of ten calendar years from the date of deposit. They are, however, at the option of the depositors refundable at any time after the expiry of one year, after adjustment of discount at the prescribed rates. The rate of interest on these deposits is $3\frac{1}{2}$ per cent per annum and is payable annually on the completion of each period of twelve calendar months from the date of deposit. If the deposit is withdrawn before maturity no interest is allowed for any lesser periods. The interest is not liable to income tax and is not also taken into account in calculating the total income of the holder for purpose of income tax. The maximum amount that may be invested in these deposits is Rs. 25,000 for an individual, Rs. 50,000 for two persons jointly; Rs. 1,00,000 for Charitable Institutions and Rs. 50,000 for other Institutions.

State Certificate—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 Twelve Year National Savings Certificates in India. Monthly accounts were being rendered by State Government to the Government of India and settlements were effected in Indian currency, the transactions in Halisicca being converted at a fixed rate of exchange. This arrangement went on till 24th April, 1947.

To provide for the accruing liability in respect of the bonus on State Certificates a separate Fund, viz., State Certificates Bonus Fund, has been created with effect from 1947-48 on the lines of Post Office Cash Certificates Bonus Fund, referred to above. The transactions of this Fund also are shown under 'Post Office Certificates Bonus Funds' in Account No. 108 on page 613.

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 upto a maximum of Rs. 20,000 for each life assured. The staff Benefit Fund and Cemetery Endowment Fund are also brought to account under this head.

The sub-divisions under these classes are given in Account Nos. 98 to 101 with the balances held under each and the actual amount of interest paid during the year.

No. 98—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST relating to SPECIAL LOANS, for the year ended 31st March 1955

	Balance, 1st April 1954	Additions to Special Loans	Special Loans Discharged	Balance, 31st March 1955	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) 13,360
8 per cent. Perpetual Loan (Madras)	21,000	..	..	21,000	1,680
6 per cent. Perpetual Loan (Madras)	70,000	..	..	70,000	4,200
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent).	10,000	..	..	10,000	(b) 500
Annuity Fund of Fatteh Ullah Khan (6 per cent)	40,000	..	..	40,000	..
Total	8,09,000	..	..	8,09,000	19,740
UTTAR PRADESH					
Endowments by the late King of Oudh, 1st Loan (6 per cent)	23,68,099	..	32,498	23,35,601	6,38,019
Endowments by the late King of Oudh, 3rd Loan (5 per cent)	97,80,654	..	15,690	97,64,964	..
Endowments by the late King of Oudh, 6th Loan (4 per cent)	13,79,537	..	5,106	13,74,431	..
Total	1,35,28,290	..	53,294	1,34,74,996	6,38,019
Total—Central Government	1,43,37,290	..	53,294	1,42,83,996	6,57,759

(a) Adjusted in the books of Uttar Pradesh.

(b) Adjusted in Bombay books.

No. 98—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SPECIAL LOANS, for the year ended 31st March 1955

	Balance, 1st April 1954	Additions to Special Loans	Special Loans Discharged	Balance, 31st March 1955	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA					
Other Special Loans	(a)	..	..	(a)	7,257
GOVERNMENT OF BOMBAY					
Endowments for Charitable and Educational Institutions (6, 5 and 3½ per cent.).	8,68,793	3,58,180	3,50,000	8,76,973	49,043
Total Government of Bombay	8,68,793	3,58,180	3,50,000	8,76,973	49,043
GOVERNMENT OF MADRAS					
8 per cent. Perpetual Loan (Madras)	1,33,000	..	..	1,33,000	8,505
5 per cent. Perpetual Loan (Madras)	10,500	..	..	10,500	105
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	..	..	41,770	2,715
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	14,000
GOVERNMENT OF UTTAR PRADESH					
Endowment by Raja Kali Sankar Ghosal for Benares Blind Asylum (5 per cent.).	48,000	..	..	48,000	..
Endowment by the late King of Oudh—Charity Fund (4 per cent.)	3,00,000	..	..	3,00,000	12,000
Total Government of Uttar Pradesh	3,48,000	..	..	3,48,000	12,000
GOVERNMENT OF HYDERABAD					
Tulja Ram Charitable Endowments Fund	1,07,143	..	..	1,07,143	..
Hamid Ali Educational Endowment Fund	7,06,643	..	..	7,06,643	(b) 21,199
Scheduled Castes Trust Fund	15,48,964	10,00,000	25,00,000	48,964	69,690
Total Government of Hyderabad	23,62,750	10,00,000	25,00,000	8,62,750	90,879
GOVERNMENT OF MYSORE					
Endowments for Charitable Educational Institutions	99,20,062	2,35,744	43,911	1,01,11,895	(b) 3,73,647
Total Government of Mysore	99,20,062	2,35,744	43,911	1,01,11,895	3,73,647
GOVERNMENT OF SAURASHTRA					
Endowments for Charitable and Educational Institutions	87,364 (c) —35,000	..	230	52,134	..
Total Government of Saurashtra	52,364	..	230	52,134	..

(a) Pending allocation of the balance as on the 30th September, 1953, of the Composite Madras State, among the successor States, the entire balance has been taken over provisionally by the Residuary Madras State.

(b) The corresponding debit for interest has appeared in Account No. 41-B under the head 'C—Interest on Other Obligations—Interest on charitable and other funds' following the budget provision.

(c) Represent the balances relating to ex-Mysore and other Units incorporated by correction of opening balances.

No. 99—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to TREASURY NOTES, for the year ended 31st March, 1955

	Balance 1st April 1954	Issues in 1954-55	Payments in 1954-55	Balance 31st March 1955	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Non-Transferable Treasury Notes at 4 per cent	71,619	..	..	71,619	2,036
STATE GOVERNMENTS					
GOVERNMENT OF MADHYA PRADESH					
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.).	3,73,800	..	..	3,73,800	19,379

No. 100—ACCOUNT showing BALANCES, RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SERVICE FUNDS for the year ended 31st March 1955

	Balance, 1st April 1954	Receipts during 1954-55	Repayments during 1954-55	Balance, 31st March 1955	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Indian Civil Service Family Pension Fund (Untransferred)	(a) 531	807	..	1,338	365
Indian Civil Service (N.E.M.) Pension Fund . . . . .	..	..	..	..	2,305
BOMBAY					
Bombay Family Pension Fund of Government Servants (Widows' Pension Branch) (6, 4, and 3½ per cent.).	(a) 25,16,357	1,88,681	2,15,030	24,90,008	88,296
MADRAS					
Military Assistant Surgeons' Fund (4 and 3½ per cent.)	3,54,929	12,068	3,66,997	..	12,068
WEST BENGAL					
Bengal Uncovenanted Service Family Pension Fund (6 and 3½ per cent.).	(a) 10,13,582	84,739	2,28,000	8,70,321	89,097
MYSORE					
Military Assistant Surgeons' Fund (4 and 3½ per cent.) . . . . .	..	3,47,399	10,101	3,37,298	..
Total India	38,85,399	6,33,694	8,20,128	36,98,965	1,92,131
	£	£	£	£	£
ENGLAND					
Indian Civil Service Family Pension Fund (4 per cent.)	918,131	35,679	55,142	898,668	35,411
Indian Military Service Family Pension Fund (4 per cent.)	975,163	32,453	99,829	907,787	39,724
Indian Military Widows' and Orphans' Fund (4 per cent.)	287,163	—6,080	24,025	287,058	10,980
Total England	2,180,457	62,052	178,996	2,063,513	86,115
	Rs.	Rs.	Rs.	Rs.	Rs.
Total England Converted into Rupees at £ 1 @ Rs. 13-1/3	2,90,72,756	8,27,351	23,86,605	2,76,13,502	11,48,198
Total Central Government	3,29,68,155	14,61,045	32,06,733	3,12,12,467	13,40,329

(a) Differs from last year's closing balance due to rounding.

No. 101—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March, 1955.

	Balance, 1st April 1954	Receipts in 1954-55	Repayments in 1954-55	Balance, 31st March 1955	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
SAVINGS BANK DEPOSITS					
Post Office Savings Bank Deposits	(a) 2,32,06,38,098	1,34,93,64,628	1,10,33,75,768	2,56,66,26,958	4,51,78,090
Post Office Defence Savings Bank Deposits	1,19,28,039	52	92,297	1,18,35,794	..
States Savings Bank Deposits	(b) 68,42,400	..	..	68,42,400	..
Total Savings Bank Deposits	2,33,94,08,537	1,34,93,64,680	1,10,34,68,065	2,58,53,05,152	4,51,78,090
POST OFFICE CERTIFICATES					
Post Office Cash Certificates	(a) 6,95,21,313	—79,934	2,01,49,268	4,92,92,111	39,29,000
Post Office Ten Years' Defence Savings Certificates	(a) 34,24,905	—99,700	11,42,652	21,82,553	..
Post Office Twelve Years' National Savings Certificates	1,69,70,99,931	27,27,21,527	7,00,56,640	1,89,97,64,816	6,04,98,000
Post Office Ten Years' National Plan Certificates . . . . .	..	7,40,24,375	2,26,575	7,37,97,800	..
Post Office Seven Years' National Savings Certificates	4,25,93,020	1,62,19,544	89,55,430	4,98,57,134	14,85,000
Post Office Five Years' National Savings Certificates	(a) 5,91,17,151	25,638	1,21,14,675	4,70,28,114	19,86,000
Total Post Office Certificates	1,87,17,56,320	36,28,11,450	11,26,45,240	2,12,19,22,530	6,68,98,000
Ten Year Treasury Savings Deposits	(a) 32,33,64,056	5,53,93,476	53,86,627	37,33,70,905	1,05,10,042
State Certificates—State Savings Certificates	(a) 48,72,440	..	2,99,946	45,72,494	2,45,000
STATE PROVIDENT FUNDS					
State Railway Provident Institution	(a) 92,97,45,502	24,77,45,316	15,29,82,689	1,03,45,08,129	3,41,59,564
General Provident Fund	(b) 23,24,31,227	5,45,01,812	3,12,48,421	25,56,84,618	86,39,371
Indian Civil Service Provident Fund	(a) 7,44,805	1,07,725	1,88,782	6,63,748	23,911
Indian Civil Service (Non-European Members) Provident Fund	(a) 5,65,284	67,223	32,140	6,00,367	18,628
Defence Savings Provident Fund	(b) 35,26,661	1,03,622	4,05,171	32,25,112	77,758
Defence Savings Provident Fund Railways	5,46,421	46,867	97,198	4,96,090	14,768
Savings Provident Fund (Railways)	(a) 3,86,253	68,322	3,03,831	1,50,744	—650
Defence Services Officers' Provident Fund	(b) 4,29,32,841	1,28,82,795	34,34,840	5,23,80,796	14,05,063
Indian Ordnance Department Provident Fund	(a) 77,86,459	30,19,032	7,55,572	1,00,49,919	3,53,038
Armed Forces Personnel Provident Fund	1,67,26,210	88,70,884	13,57,782	2,42,39,312	6,56,387
Military Engineer Services Provident Fund	43,584	9,228	337	52,475	3,453
Contributory Provident Fund	(b) 2,11,81,239	39,93,847	21,44,711	2,30,30,375	7,33,617
Contributory Provident Pension Fund . . . . .	..	..	..	..	635
Workmen's Contributory Provident Fund	(b) 88,31,502	33,88,350	8,80,285	1,13,39,567	2,02,137
Contributory (Transferred Railway Personnel) Provident Fund	28,66,063	11,60,913	9,89,647	30,37,329	1,06,563
Other Miscellaneous Provident Funds	(b) 5,14,51,592	1,99,16,154	51,57,996	6,62,09,750	26,84,849
Total State Provident Funds	1,32,97,65,643	35,68,82,090	19,99,79,402	1,43,56,68,331	4,90,79,082
OTHER ACCOUNTS					
General Family Pension Fund	14,409	3,506	..	17,915	400
Hindu Family Annuity Fund	(b) 7,56,907	16,13,513	17,83,488	5,86,932	9,000
Bombay Family Pension Fund of Government Servants, Life Assurance Branch	(a) 30,608	11,148	15,672	26,084	915
Bengal Christian Family Pension Fund	9,598	10,206	16,000	3,802	250
Postal Insurance and Life Annuity Fund	11,15,74,637	1,78,72,900	1,26,35,851	11,68,11,686	41,62,942
Staff Benefit Fund (R)	(a) 16,44,516	10,42,658	13,13,020	13,74,154	18,141
Clergy Endowment Fund	16,006	..	..	16,006	..
Cemetery Endowment Fund	(a) 1,36,601	..	—2,799	1,39,400	—12
Indian Railway Conference Association Employees' Provident Fund	11,56,274	1,72,047	1,37,609	11,90,712	1,263
Baroda State Government Servants' Insurance Fund	(a) 8,99,433	2,49,644	92,244	10,56,833	52,471
Eastern Group Sleeper Control Provident Fund	(b) —21,686	..	..	—21,686	..
Technical Trainees' Benefit Fund	(b) 13	..	..	13	..
Total Other Accounts	11,62,17,314	2,09,75,622	1,59,91,085	12,12,01,851	42,45,370
Total Central Government	5,96,53,84,310	2,14,44,27,318	1,43,77,70,365	6,09,20,41,263	17,61,55,584

(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.

No. 101—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS, and AMOUNTS OF INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March 1955—contd.

	Balance, 1st April 1954	Receipts in 1954-55	Repayments in 1954-55	Balance, 31st March 1955	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA.					
General Provident Fund	*2,12,44,220	42,25,867	28,91,413	2,25,78,674	7,81,308
Indian Civil Service Provident Fund	(a) 5,65,253	98,226	79,105	5,84,374	18,137
Indian Civil Service (Non-European Members) Provident Fund	4,61,456	52,702	47,843	4,66,315	14,838
Contributory Provident Fund	*16,10,706	3,81,165	1,65,247	18,26,624	45,042
Contributory Provident Pension Fund	* 33,12,783	14,89,109	3,05,641	44,96,251	1,19,211
Total Government of Andhra	2,71,94,418	62,47,069	34,89,249	2,99,52,238	9,78,536
GOVERNMENT OF ASSAM					
General Provident Fund	1,72,06,054	40,33,545	21,82,579	1,90,57,020	5,70,687
Indian Civil Service Provident Fund	1,24,137	21,992	10,299	1,35,830	4,101
Indian Civil Service (Non-European Members) Provident Fund	97,581	11,923	— 685	1,10,189	2,911
Contributory Provident Fund	3,70,630	1,05,851	1,00,141	3,76,340	9,766
Other Miscellaneous Provident Funds	1,09,591	6,875	10,887	1,05,579	2,174
Total Government of Assam	1,79,07,993	41,80,186	23,03,221	1,97,84,958	5,89,641
GOVERNMENT OF BIHAR					
General Provident Fund	2,62,33,533	52,26,136	35,48,103	2,79,11,566	9,13,379
Indian Civil Service Provident Fund	13,66,838	1,48,940	1,62,681	13,53,097	33,284
Indian Civil Service (Non-European Members) Provident Fund	3,22,143	49,006	11,689	3,59,460	16,748
Contributory Provident Fund	7,36,658	1,20,437	54,664	8,02,431	19,550
Dehri Workshop Casual Worker Bonus Fund	— 480	..	— 484	4	..
Total Government of Bihar	2,86,58,692	55,44,519	37,76,653	3,04,26,558	9,82,961
GOVERNMENT OF BOMBAY					
States (Sangli) Savings Bank Deposits	*3,44,102	..	..	3,44,102	681
State Savings Certificates	*4,170	..	2,420	1,750	..
General Provident Fund	*9,60,85,988	2,12,61,787	1,09,84,595	10,63,63,180	34,01,333
Indian Civil Service Provident Fund	28,18,113	3,49,114	7,02,023	24,65,204	86,931
Indian Civil Service (Non-European Members) Provident Fund	(a) 7,58,732	90,889	60,600	7,89,021	23,298
Contributory Provident Fund	*26,64,385	4,18,859	3,87,687	26,95,557	63,899
Workmen's Contributory Provident Fund	14,058	10,935	—46,612	71,605	2,299
Other Miscellaneous Provident Funds	*29,10,613	2,23,01,778	14,77,917	2,37,34,474	13,49,884
Total Government of Bombay	10,56,00,161	4,44,33,362	1,35,68,630	13,64,64,893	49,28,325
GOVERNMENT OF MADHYA PRADESH					
General Provident Fund	2,42,87,674	57,59,753	29,42,974	2,71,04,453	9,59,602
Indian Civil Service Provident Fund	17,00,927	1,79,588	3,71,719	15,08,796	46,920
Indian Civil Service (Non-European Members) Provident Fund	2,93,832	34,611	13,175	3,15,268	10,024
Contributory Provident Fund	5,24,821	1,15,663	1,31,769	5,08,715	15,118
Other Miscellaneous Provident Funds	2,75,399	41,594	11,819	3,05,174	9,647
Total Government of Madhya Pradesh	2,70,82,653	61,31,209	34,71,456	2,97,42,406	10,41,311

*Differs from last year's closing balance by reason of corrections since made without financial adjustment.

(a) Differs from last year's closing balance due to rounding.

No. 101—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, and AMOUNTS OF INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March, 1955—*contd.*

	Balance, 1st April 1954	Receipts in 1954-55	Repayments in 1954-55	Balance, 31st March 1955	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS					
General Provident Fund	*4,30,05,938	84,96,015	67,27,066	4,47,74,887	15,48,503
Indian Civil Service Provident Fund	26,42,987	3,29,379	5,90,952	23,81,414	74,381
Indian Civil Service (Non-European Members) Provident Fund	(a) 7,71,805	74,918	61,357	7,85,306	24,262
Contributory Provident Fund	*40,60,847	9,63,202	6,28,286	43,95,763	1,20,544
Contributory Provident Pension Fund	*78,10,168	35,28,722	9,35,661	1,04,01,229	2,85,489
Total Government of Madras	5,82,91,745	1,33,90,236	89,43,322	6,27,38,659	20,53,269
GOVERNMENT OF ORISSA					
General Provident Fund	*1,23,72,027	36,46,480	15,83,121	1,44,35,386	4,71,724
Indian Civil Service Provident Fund	5,77,339	62,047	1,15,465	5,23,921	17,786
Indian Civil Service (Non-European Members) Provident Fund	1,16,286	13,235	812	1,28,709	3,973
Contributory Provident Fund	*4,32,691	1,56,049	1,01,985	4,86,755	15,653
Total Government of Orissa	1,34,98,343	38,77,811	18,01,383	1,55,74,771	5,09,136
GOVERNMENT OF PUNJAB					
General Provident Fund	(a) 3,41,34,618	70,36,209	45,83,958	3,65,86,869	12,01,420
Indian Civil Service Provident Fund	13,85,971	2,02,078	1,98,905	13,89,144	50,036
Indian Civil Service (Non-European Members) Provident Fund	4,36,620	29,591	14,328	4,51,883	14,099
Contributory Provident Fund	9,07,566	1,18,782	1,59,930	8,66,418	25,495
Workmen's Contributory Provident Fund	1,43,326	41,782	13,341	1,71,767	..
Other Miscellaneous Provident Funds	4,23,401	22,540	12,159	4,33,782	17,587
Total Government of Punjab	3,74,31,502	74,50,982	49,82,621	3,98,99,863	13,08,637
GOVERNMENT OF UTTAR PRADESH					
General Provident Fund	5,21,74,802	91,86,863	71,28,965	5,42,32,700	18,24,098
Indian Civil Service Provident Fund	31,42,189	3,72,112	5,28,735	29,85,566	90,669
Indian Civil Service (Non-European Members) Provident Fund	8,25,842	99,009	15,850	9,09,001	26,958
Contributory Provident Fund	36,27,462	6,01,173	5,09,581	37,19,054	1,12,433
Contributory Provident Pension Fund	1,62,02,621	94,07,020	47,50,907	2,08,58,734	17,40,027
Uttar Pradesh State Insurance Fund	1,51,431	2,21,193	173	3,72,451	..
Other Miscellaneous Provident Funds	13,974	— 13,974	..	..	..
Total Government of Uttar Pradesh	7,61,38,321	1,98,73,396	1,29,34,211	8,30,77,506	38,11,495
GOVERNMENT OF WEST BENGAL					
General Provident Fund	4,64,44,274	1,07,23,201	57,24,129	5,14,43,346	16,72,800
Indian Civil Service Provident Fund	23,75,531	2,84,088	5,47,414	21,12,205	72,360
Indian Civil Service (Non-European Members) Provident Fund	(a) 8,51,028	1,51,159	10,634	9,91,553	27,960
Contributory Provident Fund	7,73,601	9,04,120	2,69,861	41,07,860	1,10,721
Other Miscellaneous Provident Funds	2,958	96	..	3,054	96
Total Government of Madras	5,31,47,392	1,20,62,664	65,52,039	5,86,55,018	18,83,937

* Differs from last year's closing balance by reason of corrections since made without financial adjustment.

(a) Differs from last year's closing balance due to rounding.

No. 101—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March, 1955—*contd.*

	Balance, 1st April 1954	Receipts in 1954-55	Repayments in 1954-55	Balance, 31st March 1955	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF HYDERABAD					
Hyderabad State Certificates	1,841	—143	..	1,698	..
General Provident Fund	18,73,732	2,40,096	4,62,918	16,50,910	53,943
Contributory Provident Fund	33,54,762	—11,08,927	580	22,45,255	21,552
Hyderabad State Life Insurance Fund	1,53,32,518	25,07,205	16,74,613	1,61,65,110	5,08,411
Hyderabad Family Pension Fund	12,85,964	42,623	19,649	13,08,938	42,718
Other Miscellaneous Provident Funds	52,52,476	93,518	1,99,447	51,46,547	2,505
Total Government of Hyderabad	2,71,01,293	17,74,372	23,57,207	2,65,18,458	6,29,183
GOVERNMENT OF MADHYA BHARAT					
General Provident Fund	12,90,633	1,49,890	1,17,867	13,22,656	39,148
Contributory Provident Fund	3,13,378	77,902	11,479	3,79,801	9,724
State Government Insurance Fund . . . . .	..	57,97,466	11,40,801	46,56,665	1,44,981
Other Miscellaneous Provident Funds	433	14	..	447	14
Total Government of Madhya Bharat	16,04,444	60,25,272	12,70,147	63,59,569	1,93,867
GOVERNMENT OF MYSORE					
State Savings Bank Deposits	2,72,53,245	1,87,76,250	1,83,95,697	2,76,33,798	10,12,471
State Certificates	72,67,851	9,05,845	32,78,308	48,95,388	..
General Provident Fund	*53,69,000	10,97,044	6,47,061	58,18,983	1,49,634
Contributory Provident Fund	*2,399	..	..	2,399	..
Contributory Provident Pension Fund	*1,44,383	40,877	18,059	1,67,201	..
State Government Insurance Fund	7,04,13,452	1,31,45,725	74,26,211	7,61,32,966	28,80,991
Other Miscellaneous Provident Funds	(a) 39,33,313	12,30,908	8,75,153	42,89,063	1,17,857
Total Government of Mysore	11,43,83,643	3,51,96,649	3,06,40,494	11,89,39,798	41,90,953
GOVERNMENT OF P.F.P.S.U.					
General Provident Fund	11,25,978	2,97,139	1,54,517	12,68,600	36,171
Contributory Provident Fund	38,997	—2,552	384	36,061	2,429
Total Government of P.F.P.S.U.	11,64,975	2,94,587	1,54,901	13,04,661	38,600
GOVERNMENT OF RAJASTHAN					
State Savings Bank Deposits	9,72,445	35,844	2,45,580	7,62,709	53,817
General Provident Fund	9,22,519	1,85,724	94,650	10,13,593	38,785
Contributory Provident Fund	1,28,28,314	14,25,889	8,10,800	1,34,43,403	4,07,602
State Government Insurance Fund	18,83,486	16,88,688	1,21,009	34,51,185	91,750
Other Miscellaneous Provident Funds	1,421	..	..	1,421	..
Total Government of Rajasthan	1,66,08,185	33,36,145	12,72,039	1,86,72,291	5,91,954

* Differs from last year's closing balance by reason of corrections since made without financial adjustment.

(a) Differs from last year's closing balance due to rounding.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March, 1955—concl'd.

	Balance, 1st April 1954	Receipts in 1954-55	Repayments in 1954-55	Balance, 31st March 1955	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF SAURASHTRA					
General Provident Fund	* 9,36,419	2,70,789	79,805	11,27,403	35,002
Contributory Provident Fund	*4,70,970	1,23,872	2,42,280	3,52,562	1,017
Other Miscellaneous Provident Funds	—392	—92	—484	..	..
Total Government of Saurashtra	14,06,997	3,94,569	3,21,601	14,79,965	36,019
GOVERNMENT OF TRAVANCORE-COCHIN					
State Savings Bank Deposits	4,81,83,272	2,29,24,333	2,65,94,040	4,45,13,565	11,02,374
General Provident Fund	1,21,99,809	25,98,783	12,63,322	1,35,35,270	5,18,136
Reference Savings Provident Fund	2,442	18,950	9,483	(a) 11,909	..
Contributory Provident Fund	38,19,537	6,08,923	3,86,528	40,41,932	1,22,612
State Government Insurance Fund	36,50,633	91,34,998	24,65,101	(b) 1,03,20,530	32,945
Other Miscellaneous Provident Funds	(c) 49,889	3,633	3,062	50,460	1,200
Total Government of Travancore-Cochin	6,79,05,582	3,52,89,620	3,07,21,536	7,24,73,666	17,77,266

* Differs from last year's closing balance by reason of correction since made.

(a) Excludes Rs. 533 held in the Investment Account.

(b) Excludes Rs. 92,55,666 held in the Investment Account.

(c) Differs from last year's closing balance due to rounding.

—	Balance on 1st April, 1954		Receipts							Payments							Balance on 31st March, 1955		
			A—Famine Relief Fund						B—Investment Account	A—Famine Relief Fund					B—Investment Account				
	Cash Balance	Investments	Transfers from the Revenue Account	Interest Receipts	Recoveries of Famine Expenditure	Gain on realisation of Securities	Other Receipts	Sale of Securities	Total	Transfers to the Revenue Account	Loss on realisation of Securities	Transfer to General Balance for repayment of debt	Writes off of irrecoverable Loans to cultivators etc.	Other Payments	Purchase of Securities	Total	Cash Balance	Investments (c)	Gross Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Central Government (Vindhya Pradesh)	17,34,000	..	..	..	..	..	71,600	..	71,600	..	..	..	..	..	71,600	71,600	17,34,000	71,600	18,05,600
Government of Andhra	5,00,000	..	5,00,000	..	..	..	..	..	5,00,000	..	..	..	..	..	..	..	10,00,000	..	10,00,000
Government of Assam	20,64,646	..	6,88,857	..	..	..	..	..	6,88,857	..	..	..	..	..	..	..	27,53,503	..	27,53,503
Government of Bihar	(d) 32,856	11,32,484	..	32,840	..	..	..	..	32,840	..	..	..	..	..	..	..	65,696	11,32,484	11,98,180
Government of Bombay	(a) 13,67,499	61,08,312	1,25,00,060	1,51,546	3,76,531	..	..	..	1,30,28,077	5,66,768	..	..	..	..	(b) 1,42,49,469	1,48,16,237	5,79,339	2,03,57,781	2,09,37,120
Government of Madhya Pradesh	(d) 1,695	54,69,453	..	1,62,893	463	..	..	..	1,63,356	1,64,000	..	..	..	..	..	1,64,000	1,051	54,69,453	54,70,504
Government of Madras	(d) 11,79,106	..	5,00,000	..	..	..	..	..	5,00,000	..	..	..	..	..	..	..	16,79,106	..	16,79,106
Government of Orissa	(d) 1,96,634	10,45,282	..	31,865	..	..	..	..	31,865	..	..	..	..	..	..	..	2,28,499	10,45,282	12,73,781
Government of Punjab	2,00,000	..	1,00,000	..	..	..	..	..	1,00,000	..	..	..	..	..	..	..	3,00,000	..	3,00,000
Government of Uttar Pradesh	27,01,182	57,64,837	16,00,000	1,70,743	..	..	..	..	17,70,743	6,95,240	..	..	..	..	..	6,95,240	—16,25,679	57,64,837	41,39,158
Government of West Bengal	5,11,833	9,93,546	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,11,833	9,93,546	15,05,379
Government of Hyderabad	10,58,828	46,27,000	4,422	1,32,027	..	..	95,033	..	2,31,492	3,51,102	..	2,37,163	..	..	..	5,88,265	7,02,045	46,27,000	53,29,045
Government of Madhya Bharat	13,51,762	2,50,23,551	..	12,63,494	..	1,304	..	17,61,721	30,26,519	32,815	..	..	..	..	..	32,815	43,45,466	2,32,61,830	2,76,07,296
Government of Mysore	..	32,04,003	..	1,50,000	..	..	12,525	1,77,528	3,40,051	2,36,144	..	..	..	..	1,03,907	3,40,051	..	31,30,384	31,30,384
Government of Rajasthan	1,08,820	1,809	41,36,000	..	—2,769	..	13,800	1,809	41,48,840	15,72,432	1,809	..	..	..	..	15,74,241	26,83,419	..	26,83,419
Government of Saurashtra	2,63,852	..	25,00,000	—2,465	18,750	..	..	..	25,16,285	..	..	..	..	..	24,99,865	24,99,865	2,80,272	24,99,865	27,80,137
Government of Travancore-Cochin	(d) 2,46,084	(d) 10,95,568	..	53,534	..	..	..	..	53,534	..	..	..	..	..	49,903	49,903	2,49,715	11,45,471	13,95,186

(a) Differs from last year's closing balance by Rs. 13,67,102 on account of incorporation of pre-integrated balances of Rs. 13, 67,103 relating to merged States by correction of opening balance on 1-4-54 and also due to rounding.

(b) Includes Rs. 7,87,764 representing the purchase price of securities belonging to the former Indian States.

(c) The Nominal and Market values of the Securities held in the Famine Relief Fund Investment Account on 31st March, 1955, were as follows.— (d) Differs from last years closing balance due to rounding.

—	Nominal Value	Market Value	—	Nominal Value	Market Value
Vindhya Pradesh	71,600	Not Known	West Bengal	10,10,600	9,46,174
Bihar	10,71,300	10,10,786	Hyderabad	46,27,000	43,89,866
Bombay	2,04,10,804	1,95,03,940	Madhya Bharat	2,46,70,100	2,01,26,835
Madhya Pradesh	54,40,600	50,90,080	Mysore	Not Known	Not Known
Orissa	9,57,000	9,13,164	Saurashtra	25,55,800	25,10,066
Uttar Pradesh	53,56,300	49,09,818	Travancore-Cochin	11,47,971	11,47,82

Appropriation for Reduction or Avoidance of Debt

The credits brought to account under this head are divided into two categories:—

(a) Sinking Funds for State Loans.

(b) Other Appropriations.

2. As explained in the Note on "23—Appropriation for Reduction or Avoidance of Debt" under "Section E—Debt Services" (page 316), the head (a) is credited with the amounts set apart each year for the Sinking Funds created for State Loans by charge to the Revenue expenditure head, "23—Appropriation for Reduction or Avoidance of Debt" (see Account No. 42), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Account No. 92-A.

The nature of the transactions under "(b) Other Appropriations" has been explained in the Note under "23—Appropriation for Reduction or Avoidance of Debt" (page 316).

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.

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1955 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year.

	Balance, 1st April 1954	Transactions during 1954-55				Balance, 31st March 1955
		Amount appropriated from Revenue (see Account No. 42) and Interest on In- vestments, etc.	Realisation of Investments	Amount expended in purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS						
GOVERNMENT OF ASSAM						
Sinking Fund for 3 per cent. Loan, 1952	200	..	..	200	..	..
Sinking Fund for Industrial Housing Scheme Loan, 1952 . . . . .	..	35,612	..	..	..	35,612
Sinking Fund for Government of India Loan . . . . .	..	3,56,174	..	..	..	3,56,174
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	3,84,677	(b) 3,84,677
Cash Balance in the Sinking Fund	200	..	..	..	..	7,109
Total	200	3,91,786	..	200	..	3,91,786
GOVERNMENT OF BIHAR						
Sinking Fund for Industrial Housing Scheme Loan	(a) 47,299	24,361	..	..	..	71,660
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	..	..
Cash Balance in the Sinking Fund	47,299	..	..	..	..	71,660
Total	47,299	24,361	..	..	..	71,660
GOVERNMENT OF BOMBAY						
Sinking Fund for 3 per cent. Loan, 1955	(a) 2,27,52,411	19,76,012	..	31,02,396	..	2,16,26,027
Sinking Fund for 3 per cent. Loan, 1956	1,93,65,044	18,36,185	..	27,08,956	..	1,84,92,273
Sinking Fund for 3 per cent. Loan, 1958	1,58,82,595	17,13,700	..	22,16,910	..	1,53,79,385
Sinking Fund for 3 per cent. Development Loan, 1960	77,91,453	29,55,816	..	11,87,046	..	95,60,223
Sinking Fund for 3 per cent. Tapi Irrigation Development Loan 1961	12,37,515	6,61,254	..	25,381	..	18,73,349
Sinking Fund for 3 per cent. Development Loan, 1962	1,46,13,702	43,95,502	..	27,44,534	..	1,62,64,679
Sinking Fund for 3½ per cent. Development Loan, 1962	43,90,763	25,80,026	..	4,14,292	..	65,66,497
Sinking Fund for 4 per cent. Development Loan, 1963 . . . . .	..	47,99,539	..	10,87,346	..	37,12,193
Sinking Fund for 4 per cent. Development Loan, 1964	25,91,114	25,66,517	..	10,98,009	..	40,49,622
Sinking Fund for Industrial Housing Loan, 1950-51	4,45,706	2,31,718	..	..	..	6,77,424
Sinking Funds for Loans granted to Local bodies . . . . .	..	2,000	..	..	..	(c) 2,000
Sinking Fund for Industrial Housing Loan, 1951- 52	1,36,483	1,44,161	..	..	..	2,80,644
Amount held in the Sinking Fund Investment Account	8,79,00,442	..	1,41,49,003	..	2,03,87,416	(c) 9,41,26,865
Cash Balance in the Sinking Fund	12,96,344	..	..	..	..	43,35,491
Total	8,91,96,786	2,38,62,430	..	1,45,84,870	..	9,84,74,346

(a) Differs from last year's closing balance due to rounding.

(b) The face value of Securities held in the Sinking Fund Investment Account on 31st March 1955 was as follows.—

Assam	3,87,800
Bombay	9,46,15,700

(c) The Balance is due to misclassification, which has been rectified in the accounts for 1955-56.

No. 103.—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1955 on Account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—*contd.*

	Balance, 1st April 1954	Transactions during 1954-55				Balance, 31st March 1955
		Amount appropriated from Revenue (see Account No. 42) and Interest on In- vestments, etc.	Realisation of Investments	Amount expended in purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH						
Sinking Fund for 3 per cent. Loan, 1955	31,02,228	2,43,525	..	8,58,385	..	24,87,368
Sinking Fund for 3 per cent. Loan, 1956	36,06,685	2,59,881	..	15,40,352	..	23,26,214
Sinking Fund for 3 per cent. Loan, 1958	24,56,673	2,43,904	..	6,39,728	..	20,60,849
Sinking Fund for 3 per cent. Loan, 1960	13,20,699	3,32,088	..	3,66,942	..	12,85,845
Sinking Fund for 3 per cent. Loan, 1964	46,28,724	7,08,385	..	13,88,391	..	39,48,718
Sinking Fund for 3½ per cent. Loan, 1962	6,26,233	3,18,234	..	1,324	..	9,43,143
Sinking Fund for 4 per cent. Loan, 1963 . . . . .	..	3,30,260	..	1,460	..	3,28,800
Sinking Fund for Industrial Housing Loan . . . . .	..	11,618	..	110	..	11,508
Amount held in the Sinking Fund Investment Account	1,12,00,639	..	47,84,872	..	14,54,947	(a) 78,70,714
Cash Balance in the Sinking Fund	45,40,603	..	..	..	..	55,21,731
Total	1,57,41,242	24,47,895	..	47,96,692	..	1,33,92,445
GOVERNMENT OF MADRAS						
Sinking Fund for 2½ per cent. Loan 1961	5,50,40,730	6,13,953	..	..	..	6,23,96,421
Sinking Fund for 3 per cent. Loan, 1955		1,87,500	..	..	..
Sinking Fund for 3 per cent. Loan, 1956		1,87,650	..	..	..
Sinking Fund for 3 per cent. Loan, 1958		1,65,000	..	..	..
Sinking Fund for 3 per cent. Loan, 1959		2,25,000	..	..	..
Sinking Fund for 3 per cent. Loan, 1960		4,50,000	..	..	..
Sinking Fund for 3 per cent. Development Bond, 1960		6,59,631	..	..	..
Sinking Fund for 3½ per cent. Loan 1962		4,52,239	..	..	..
Sinking Fund for 4 per cent. Loan 1963		15,49,500	..	..	..
Sinking Fund for 4 per cent. Loan 1964		7,87,218	..	..	..
General Sinking Fund	20,68,000	..	..	..	..
Amount held in the Sinking Fund Investment Account	1,73,47,804	..	..	..	..	(a) 1,73,47,804
Cash Balance in the Sinking Fund	3,76,92,926	..	..	..	..	4,50,38,617
Total	5,50,40,730	73,45,691	..	..	..	6,23,86,421
GOVERNMENT OF ORISSA						
Sinking Fund for Industrial Housing Scheme	3,68,400	6,000	..	..	..	3,74,400
Sinking Fund for Electricity Schemes	10,00,000	10,00,000	..	..	..	20,00,000
Sinking Fund for State Transport Scheme	9,00,000	3,00,000	..	..	..	12,00,000
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	..	..
Cash Balance in the Sinking Fund	22,68,400	..	..	..	..	35,74,400
Total	22,68,400	13,06,000	..	..	..	35,74,400

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March 1955 was as follows:—

	Rs.
Madhya Pradesh	81,00,500
Madras	1,73,67,000

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1955 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—contd.

	Balance, 1st April 1954	Transactions during 1954-55				Balance, 31st March 1955
		Amount appropriated from Revenue (see Account No. 42) and Interest on In- vestments, etc.	Realisation of Investments	Amount expended in purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH						
Sinking Fund for 2½ per cent. Loan, 1961	1,12,18,154	15,11,110	..	3,71,302	..	1,23,57,962
Sinking Fund for 3 per cent. Loan, 1953	11,66,376	..	..	8,34,176	..	3,32,200
Sinking Fund for 3 per cent. Loan, 1958	1,78,14,011	24,84,522	..	48,062	..	2,02,50,471
Sinking Fund for 3 per cent. Loan, 1960	1,11,27,092	15,14,444	..	3,11,426	..	1,23,30,110
Sinking Fund for 3 per cent. Loan, 1961-66	3,283	2,55,025	..	1,50,771	..	1,07,537
Sinking Fund for 3½ per cent. Loan, 1962	30,66,316	17,39,694	..	3,12,254	..	44,93,756
Sinking Fund for 4 per cent. Development Loan, 1963 . . . . .	..	54,32,797	..	1,766	..	54,31,031
Sinking Fund for 4 per cent. Loan, 1964	39,81,086	51,20,675	..	13,489	..	90,88,272
Sinking Fund for 5 per cent. Loan, 1961	2,71,300	..	..	20,000	..	2,51,300
Sinking Fund for Development Loan for the Government	4,44,34,208	94,43,047	..	66,252	..	5,38,11,003
Amount held in the Sinking Fund Invest- ment Account	9,04,24,686	..	..	..	2,34,26,485	(a) 11,38,51,171
Cash Balance in the Sinking Fund	26,57,140	..	..	..	..	46,02,471
Total	9,20,81,836	2,75,01,314	..	21,29,498	..	11,84,53,642
GOVERNMENT OF WEST BENGAL						
Sinking Fund for 3½ per cent. Loan, 1962	27,97,712	14,39,624	..	..	..	42,37,336
Sinking Fund for 4 per cent. Loan, 1963 . . . . .	..	30,00,000	..	..	..	30,00,000
Sinking Fund for 4 per cent. Loan, 1964	13,31,000	13,84,240	..	..	..	27,15,240
Amount held in the Sinking Fund Investment Account	40,21,600	..	..	..	..	(a) 40,21,600
Cash Balance in the Sinking Fund	1,07,112	..	..	..	..	59,30,976
Total	41,28,712	58,23,864	..	..	..	99,52,576
GOVERNMENT OF HYDERABAD						
Sinking Funds	13,71,86,504	2,70,66,721	..	14,143	..	16,42,39,032
Amount held in the Sinking Fund Investment Account	13,62,32,832	..	1,000	..	49,99,959	(a) 14,12,31,791
Cash Balance in the Sinking Fund	9,53,672	..	..	..	..	2,30,07,201
Total	13,71,86,504	2,70,66,721	..	14,143	..	16,42,39,032
GOVERNMENT OF MADHYA BHARAT						
Sinking Fund for 4 per cent. Development Loan, 1963 . . . . .	..	3,14,000	..	..	..	3,14,000
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	..	..
Cash Balance in the Sinking Fund . . . . .	..	..	..	..	..	3,14,000
Total . . . . .	..	3,14,000	..	..	..	3,14,000

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March 1955 was as follows:—

	Rs.
Uttar Pradesh	11,95,29,400
West Bengal	40,21,600
Hyderabad	11,20,30,100

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March 1955 on Account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—concl'd.

	Balance, 1st April 1954	Transactions during 1954-55				Balance, 31st March 1955
		Amount appropriated from Revenue (see Account No. 42) and Interest on In- vestments, etc.	Realisation of Investments	Amount expended in purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs. *	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MYSORE						
Sinking Fund for Loans	5,75,93,523	81,50,000	..	..	..	6,57,43,523
Amount held in the Sinking Fund Investment Account	5,75,93,523	..	..	..	81,50,000	(a) 6,57,43,523
Cash Balance in the Sinking Fund . . . . .	..	..	..	..	..	..
Total	5,75,93,523	81,50,000	..	..	..	6,57,43,523
GOVERNMENT OF P.E.P.S.U.						
Sinking Funds	40,00,000	40,00,000	..	..	..	80,00,000
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	..	..
Cash Balance in the Sinking Fund	40,00,000	..	..	..	..	80,00,000
Total	40,00,000	40,00,000	..	..	..	80,00,000
GOVERNMENT OF SAURASHTRA						
Sinking Fund for 3 per cent. Bhavnagar State Bonds, 1960	9,29,822	1,35,500	..	..	..	10,65,322
Sinking Fund for 3 per cent. Porbandar State New Water Supply Project Loan, 1975	17,600	..	..	..	..	17,600
Sinking Fund for 4 per cent. Development Loan, 1963 . . . . .	..	10,26,925	..	..	..	10,26,925
Amount held in the Sinking Fund Investment Account	(b) 7,94,688	..	..	..	11,09,382	(a) 19,04,070
Cash Balance in the Sinking Fund	(b) 1,52,734	..	..	..	..	2,05,777
Total	9,47,422	11,62,425	..	..	..	21,09,847
GOVERNMENT OF TRAVANCORE-COCHIN						
Sinking Fund for 3 per cent. Loan, 1952-54	52,71,885	1,28,547	..	54,00,432	..	..
Sinking Fund for 3 per cent. Loan, 1955-58	64,12,805	6,06,877	..	..	..	70,19,682
Sinking Fund for 3½ per cent. Loan, 1956	36,21,994	4,19,885	..	13,193	..	40,28,666
Sinking Fund for 3½ per cent. Loan, 1956-61	20,97,131	81,344	..	..	..	21,78,475
Sinking Fund for 4 per cent. Development Loan, 1963 . . . . .	..	16,00,000	..	..	..	16,00,000
Amount held in the Sinking Fund Investment Account	1,13,66,233	..	65,90,659	..	35,05,684	(a) 82,81,258
Cash Balance in the Sinking Fund	60,37,582	..	..	..	..	65,45,585
Total	1,74,03,815	28,36,653	..	54,13,625	..	1,48,26,843
GRAND TOTAL	47,66,38,459	11,22,33,140	..	2,89,39,028	..	56,19,30,571

Amount held in the Sinking Fund Investment Account on 31st March, 1955 was as follows:—

	Rs.
Not known	19,24,300
within	83,19,900
(b) Inflow from last year's closing balance due to rounding.	

Silver Redemption Reserve: Purchases and Sales of Silver

The Silver Redemption Reserve has been established to provide for the liability imposed upon Government by the Reserve Bank of India Act to pay full face value for surplus rupees which Government may be required to take over from the Bank under sub-section (1) of Section 36 of the Act. The institution of the Reserve Bank involved changes of far reaching significance in the currency organisation of Government and the machinery by which purchases and sales of silver are effected. The following are the principal changes which have been effected from 1st April 1935, the date on which the Reserve Bank of India was established:—

- (1) The Gold Standard Reserve has been abolished.
- (2) The management of the currency including the note issue has been transferred to the Reserve Bank, this involving the disappearance of the Paper Currency Reserve from the Government books.
- (3) A new account called the Surplus Silver Stock Account has been introduced.
- (4) A new reserve called the Silver Redemption Reserve has been created.

A short description of the bearing of each of these changes on the financial system of the Central Government and of the accounting arrangements involved is given below.

Gold Standard and Paper Currency Reserves

2. With the passing of the Reserve Bank of India Act, the responsibility for maintaining exchange, for keeping the Central Government supplied with all the funds required by them in England and for the management of the currency system has devolved on the Reserve Bank. The Gold Standard Reserve accordingly ceased to exist from 1st April, 1935 and the Paper Currency Reserve, after its composition had been suitably modified to conform to the provisions of the Reserve Bank of India Act, was handed over to the Bank. On 1st April, 1935, the note issue stood at Rs. 1,86,10,23,276. Against this, the assets of the two Reserves were amalgamated, and the assets transferred to the Issue Department of the Bank as cover against the note issue were as follows:—

	Value in Rs.	
(a) Gold	44,42,16,885	
(b) Sterling Securities	48,62,94,753	converted at 1s. 6d. the rupee.
(c) Rupee Coins	49,99,92,674	
(d) Rupee Securities	43,05,18,964	
	1,86,10,23,276	

The Rupee Securities held in the Paper Currency Reserve on the 31st March 1935 amounted to Rs. 35,89,71,125. The enhancement of these securities to Rs. 43,05,18,964 at the time of the transfer to the Bank involved a corresponding reduction of the Sterling Securities left over after the transfer by £5,366,088 (Rs. 7,15,47,839).

The surplus in the two Reserves which became available for general purposes of Government after providing the cover required by the Bank in the form indicated above aggregated Rs. 53½ 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. *Proforma* account called "Surplus Silver Stock Account" has been opened, to which there was debited the surplus silver retained by Government after the delivery of 49,99,92,674 whole rupees to the Bank under Section 35 of the Reserve Bank of India Act. The account is maintained in terms of weight of silver, i.e., in standard *tolas* and is divided into two main parts, namely, "Coined Stock" and "Uncoined Stock". The former is the account of surplus current rupee coins and the latter that of all silver bullion and uncurrent silver coins of all denominations. Uncurrent silver coins returned to Government by the Bank is debited to the "Uncoined Stock" account and current coins of an equivalent amount are handed over to the Bank from the "Coined Stock" account, the total of the Surplus Silver Stock Account remaining unchanged by these transactions except for small reductions due to differences between the weight of the current coins handed over to the Bank and that of the uncurrent coins received from it. On the other hand the stock of silver held in this account is increased by any rupee coin returned to Government by the Reserve Bank under Section 36 (1) of the Reserve Bank of India Act and reduced by the amount of any rupees delivered to the Bank under Section 36 (2) of the Act or by the amount of silver disposed of by sale. The surplus Silver Stock is also decreased by the issue of silver for quaternary coinage and is increased by the return of standard silver coins in exchange for quaternary coins and one rupee notes. The minting of quaternary coins has, however, since been stopped from March, 1946.

4. The stock of surplus current rupees is held on behalf of Government by the Reserve Bank, which submits a monthly account to the Accountant General, West Bengal, while the "Uncoined Stock" is held in the custody of the Secretary of State for Commonwealth Relations and the Mints. The *proforma* account of both these parts is prepared annually by the Accountant General, West Bengal, and is subject to audit by the Comptroller and Auditor General. The Stock Accounts and the results of the audit of these accounts are also included in the Appropriation Accounts of the Central Government and the Audit Report thereon.

Silver Redemption Reserve

5. As stated above, a Silver Redemption Reserve was created with a balance of £7½ millions worth of sterling securities. The primary object of this Reserve is to provide sterling assets for transfer to the Issue Department of the Bank against delivery by the Bank of rupee coins in accordance with the proviso to Section 36 (1) of the Reserve Bank of India Act. Except for some small amount of cash held in the cash balances the balance of the Reserve is invested in sterling securities. The Reserve including the invested portion was in the custody of the Secretary of State for Commonwealth Relations upto 31st March, 1953 when it was transferred to the High Commissioner for India in London.

6. The original intention was to maintain this Reserve at a market value of Rs. 10 crores. It should be increased by receipts from any of the following sources, namely:—

- (a) proceeds of sales of silver from the Surplus Silver Stock;
- (b) payments from the Bank under 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.

The Reserve was liable to diminution from two causes, namely:—

- (i) transfer of assets to the Bank under the proviso to Section 36(1) of the Act to meet sterling liabilities in respect of return of coin, and
- (ii) capital depreciation of securities.

Receipts from the first three sources are regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments to the Bank, any excess in the corpus of the Reserve over Rs. 10 crores being credited to the head "Purchases and Sales of Silver". As a matter of accounting machinery and in order to avoid the record of silver sales under two different heads, all such sales were recorded in the first place under the head "Purchases and Sales of Silver", any amount appropriated to the Silver Redemption Reserve being credited to the Reserve. Capital depreciation constituted the first charge on the interest realised on these securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, was creditable to revenue under the head "XX—Interest". If in any year there was a net appreciation in investments belonging to the Reserve, the amount of such appreciation together with all the interest receipts of that year were creditable to revenue.

7. In accordance with the decision of the Partition Council, Pakistan was to get 17½% of the Reserve, but as the securities in question were transferred to Pakistan in January 1952, the entire balance in the reserve was brought forward in the Post-partition Accounts.

8. Prior to Partition the reserve was maintained at the prescribed level by buying or selling securities towards the end of the year. This practice was abandoned after partition by the Commonwealth Relations Office of the Government of United Kingdom who were maintaining the reserve as agents of the Government of India. The difference between the market value of the reserve and the prescribed limit of Rs. 10 crores was made up by earmarking a portion of the Government of India cash balances held by the Commonwealth Relations Office. This earmarking was also dropped later by the Commonwealth Relations Office with the result that the reserve was shown only at the current market value of the securities held in it. Thus at the time of the transfer of the securities to the Pakistan Government, the reserve stood at the market value of £7,222,895. 10sh. 11d. Accordingly, securities amounting to £1,264,006 14sh. 4d. being 17½% of the total balance were transferred to the Pakistan Government. The Fund was accordingly maintained at the market value of the securities held in it.

During the year 1953-54 it was decided that the Fund should be maintained at the figure of Rs. 8.25 crores representing 82½% of the prepartition level of the reserve of Rs. 10 crores. In order to give effect to this decision the original practice of adjusting the depreciation or appreciation at the market value of the securities held in reserve against the interest, dividends, etc., realised on the investments was reintroduced.

9. During the year 1954 it was decided to discontinue the reserve. As a result of this decision, (i) the Reserve is to die gradually as the securities mature in each case, (ii) the securities in the Silver Redemption Reserve Investment Account are to be brought down to their face value instead of holding them at market value as hitherto done, and consequently doing away with the intention of maintaining reserve at the figure of Rs. 8.25 crores, (iii) the interest and dividend received on securities are to be credited to the revenue head "XX-Interest-Receipts in England" direct and (iv) when all the secu-

rities have matured, the credit balance under Silver Redemption Reserve is to be transferred to the head "Miscellaneous Government Account" in Part "V-Miscellaneous" of Section "P—Deposits and Advances".

During the current year the earmarked cash balance of £98,223 has been released and interest and dividend of £170, 593 received on securities has been transferred to revenue through the Reserve. Reserve has, however, been maintained at the market value of investments.

10. The transactions of the Reserve are included in the Government account, and for this purpose two heads styled "Silver Redemption Reserve" and "Silver Redemption Reserve Investment Account" have been opened in Section "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

11. This head replaces the head "Gain or Loss on Revaluation, Sale, Transfer, etc. of Assets of the Paper Currency Reserve—Losses on Sales of Silver" which was formerly used as a suspense head to accommodate the book losses arising out of sales of Currency Reserve silver since 1927-28. As each tola of standard silver held in the Paper Currency Reserve was valued at Re. 1 in the Currency accounts, the deficiencies caused by differences between the standard value of the silver sold and the sale proceeds had to be made good from treasury balances usually by issues of *ad hoc* treasury bills to the Paper Currency Reserve. The loss on sales of silver since the commencement of selling operations and the unadjusted balance under the Suspense head "Sale of Silver" which are in fact represented by a corresponding portion of the Public Debt of the Central Government, amounted to about Rs. 44.61 crores to end of 1934-35, and this figure was taken the opening balance of the head "Purchases and Sales of Silver" on 1st April, 1935. As explained in paragraph 2 above, a sum of Rs. 2,95,48,421 being the equivalent of surplus sterling assets which lapsed to Government, on the closing down of the Gold Standard Reserve, after allowing for Rs. 10 crores retained to constitute the Silver Redemption Reserve, was taken to the credit of this head in the accounts for 1935-36. The net profit from the circulation of quaternary coinage is credited to this head. The value of silver transferred from quaternary coinage was similarly credited to the same head. (The minting of these coins has been stopped from March, 1946). The outstanding debits are being gradually reduced by proceeds of silver sales and other receipts in the manner set forth in paragraph 6 above. Further debits to this head consist mainly of (a) Payments to the Reserve Bank for return of coin under Section 36 (1) of the Reserve Bank of India Act, except in so far as such payments are to be made in the form of sterling assets from the Silver Redemption Reserve; (b) amount of standard silver rupees returned by the Reserve Bank in exchange for quaternary rupees; and (c) incidental charges connected with silver sales including shipment of silver. Since 1st April 1935, the date on which the Paper Currency Reserve was handed over to the Reserve Bank, all sales of silver on Government Account are being made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

No. 104.—ACCOUNT of the SILVER REDEMPTION RESERVE showing the AMOUNTS accruing to and paid from the RESERVE during 1954-55, 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 1955.

Balance on 1st April 1954	Amounts accruing to the Reserve during 1954-55						Amounts paid from the Reserve during 1954-55					Balance on 31st March 1955
	Proceeds of sales of silver appropriated vide Account No. 105	Payment by the Reserve Bank under Sections 36(2) and 36(3) of the Reserve Bank Act.	Profits from Casual Sales of Gold by the Reserve Bank	Interest and dividends on Investments	Capital Depreciation 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 side Account No. 41	Amount transferred to the head "Purchases and Sales of Silver" side Account No. 105.	Release of the earmarked amount of cash balance	Total	
£	£	£	£	£	£	£	£	£	£	£	£	£
6,187,500				170,593	200,876	30,283		170,593		98,223	268,816	(a) 5,888,401

(a)

	Nominal Value
	£
2½ per cent National War Bonds, 1954-56	618,750
2½ per cent Funding Loan, 1952-57	1,137,757
3 per cent Serial Funding Stock (1955)	639,514
2 per cent conversion stock (1958-59)	1,039,500
3 per cent war Loan 1955-59	1,353,000
2½ per cent Funding Loan, 1956-61	1,252,598
	6,041,149
Estimated market value	5,888,401

No. 105.—Statement showing the transactions under the head "Purchases and Sales of Silver" for the year 1954-55 and the balances under this head at the commencement and at the end of the year.

Balance on 1st April, 1954	Amounts debited to the head during 1954-55							Amounts credited to the head during 1954-55							Balance on 31st March 1955
	Purchase of Silver	Payments to the Reserve Bank under Section 36(1) of the Reserve Bank of India Act other than payments from the Silver Redemption Reserve	Incidental charges for 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 quaternary small coins	Other Payments	Total amount debited to the head during 1954-55	Proceeds of sales of Silver less amount appropriated to the Silver Redemption Reserve	Value of Silver transferred for quaternary Coinage	Receipts transferred from the Silver Redemption Reserve vide Account No. 104	Receipts from the Reserve Bank for rupee Coins supplied to it under Section 36(3) of the Reserve Bank of India Act	Net profit from the circulation of quaternary Coins	Other Receipts	Total receipts credited to the head during 1954-55	
Cr. Rs. (a)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Cr. Rs.
24,55,20,521						3,72,76,496	3,72,76,496					17,95,029	4,40,263	13,54,766	20,68,89,259

No. 105-A.—Statement showing the transactions under the sub-head "Value of one rupee notes issued" under the Deposit head "Suspense Account" for the year 1954-55

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 1954	Value of notes taken over by the Reserve Bank for issue.	Total (1+2)	Value of notes refunded to the Reserve Bank owing to withdrawal from circulation	Balance on 31st March 1955
(1)	(2)	(3)	(4)	(5)
Rs.	Rs.	Rs.	Rs.	Rs.
1,20,34,55,920*	5,00,00,000	1,25,34,55,920	84,000	1,25,28,71,920*

*This credit includes a sum of Rs. 55,54,291 representing Burma's share under the arrangement made between India and Burma for the allocation of receipts and charges connected with the issue of one rupee notes. The credit for Rs. 55,54,291 was afforded to the Government of Burma in the accounts for 1941-42 and the balance under the suspense head "Value of one rupee notes issued" after the adjustment is Rs. 1,19,79,01,629 (opening balance) and Rs. 1,24,73,17,629 (closing balance). The liability to the Reserve Bank, however, remains to the full extent of Rs. 1,25,28,71,920.

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

Central Road Fund and Subventions from the Central Road Fund to State Governments

As a result of the recommendations of the Indian Road Development Committee, both the Excise and the Import duties on motor spirit were raised from four to six annas per gallon with effect from the 28th February, 1929, the additional revenue being earmarked for credit to the Central Road Fund. These duties were raised to eight annas per gallon by the Indian Finance Act of 1931 but no corresponding addition was made to the share creditable to the Central Road Fund. A surcharge of 25 per cent was levied by the Indian Finance (Supplementary and Extending) Act, 1931, of which the Central Road Fund received a proportionate share, thereby raising the share creditable to it to 2½ annas per gallon. In subsequent years also the rate of Excise and Import Duties have varied from time to time according to the taxation policy of the Central Government. The share creditable to the Central Road Fund has, however, been retained at the old rate of two annas and six pies per gallon.

2. The entire proceeds of the duties are credited to the head "I—Customs" or "II—Union Excise Duties" according as they represent Import or Excise duties but at the end of each year an amount, equivalent to the share creditable to the Central Road Fund after deduction of a certain portion in respect of motor spirit used for aviation purposes, is transferred as a block grant to the Central Road Fund by debit to the head "50—Civil Works—Block Grant for transfer to Central Road Fund". The annual grants are credited to the Deposit head "Central Road Fund" in "Section P—Deposits and Advances—Deposits not bearing interest" and unexpended balances do not lapse at the end of the financial year. The amount credited to the Fund is distributed as follows:—

(a) A portion equal to twenty per cent is retained by the Central Government as a Central Reserve (the Central Reserve was 10 per cent upto 31st March, 1934 and 15 per cent from the 1st April 1934 to 31st March 1948) which is applied firstly to defray the cost of administering the Road Development Fund, and thereafter expended upon such Schemes for research and intelligence and upon such special grants-in-aid as the Central Government may approve.

(b) Out of the remainder a portion is allocated for expenditure in each State and territory specified in the First Schedule to the Constitution of India, as near as possible in the ratio which the consumption of taxed motor spirit, other than motor spirit used in aviation, in each area for which an allocation is made, bears to the total consumption in the territory of India of taxed motor spirit, other than motor spirit used in aviation during the calendar year ending during the financial year concerned.

The balance at credit of the deposit head at the end of 1954-55 represents the amount out of the block grants held in deposit with the Central Government.

3. By an amendment of the Central Road Fund Resolution in April, 1950, a 'Special Reserve' as distinct from the 'Ordinary Reserve' has also been set up. To this Special Reserve, contributions for financing particular road projects from sources outside the Road Fund are accepted and utilised for expenditure on such projects.

4. The subventions made from the Central Road Fund to State Governments and Central Administrations are credited to the head "P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" in the State or Central Section of the accounts as the case may be.

All allotments for expenditure in States may, subject to the previous approval of the Central Government to each proposal made, be expended upon any of the following objects, namely:—

(i) on the construction of new roads and bridges of any sorts;

(ii) on the reconstruction or substantial improvement of existing roads and bridges;

(iii) on the interest and amortization of loans taken after the 21st April, 1934 but approved or sanctioned before the 19th November, 1947 and spent on the construction, reconstruction or substantial improvement of roads and bridges,

(iv) in special cases, on the maintenance of roads and bridges, constructed, reconstructed or substantially improved from the Road Fund or from loans approved or sanctioned by the Central Government.

The allotments made to the States can also be utilised to meet the cost of establishment connected with the control of motor transport and with the preparation of schemes of road development or with the administration of State Boards of Communications.

The accounting procedure applied to expenditure on the construction and maintenance of roads, etc., met out of these subventions is explained in paragraph 8 of the explanatory Note on page 413 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 "81—Capital Account of Civil Works Outside the Revenue Account".

No. 106—ACCOUNT of the CENTRAL ROAD FUND for the year ended 31st March, 1955

Balance on 1st April 1954		Rs.	17,44,90,106
Appropriation to the Fund during 1954-55 (vide Account No. 70-A)	(a)		5,99,50,650
	Total		23,44,40,756
Payment out of the Fund during 1954-55	(b)		6,62,47,516
	Balance on 31st March 1955		16,81,93,240

(a) Includes Rs. 1,59,50,650, representing contributions for the Special Reserve and Miscellaneous and Other Receipts.

(b) Includes besides subventions to State Governments and others shown in Account No. 106-A (i) Expenditure of the Consulting Engineer to the Government of India (Roads) Rs. 4,62,272 (ii) Payments to Indian Roads Congress Rs. 16,830 (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 of previous years; but excludes (i) certain amounts the credits in respect of which to the subventions head, have been taken in the accounts of the subsequent years and (ii) Rs.—77,672 representing expenditure met from the Defence Estimates in various States.

No. 106-A—ACCOUNT of SUBVENTIONS to STATE GOVERNMENTS, etc., out of the CENTRAL ROAD FUND, during the year ended 31st March 1955 and amounts spent out of the subventions during the year and the BALANCE of the SUBVENTIONS at the close of the year

Name of State etc.	Balance on 1st April, 1954	Subventions from Central Road Fund during 1954-55 (see Account No. 106)			Expenditure out of the subventions during 1954-55			Balance representing amounts met/spent on Road Development Projects at the close of 1954-55
		Ordinary allotment	Grants from the Ordinary Reserve	Grants from the Special Reserve	Ordinary allotment	Grants from the Ordinary Reserve	Grants from the Special Reserve	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
Ajmer	2,40,130	1,74,092	..	61,833	..	..	61,833	4,14,222
Assam (Central)	-1,039	..	..	(b) 6,366	..	..	(b) 5,310	19
Bihar	(a) 42,776	7,34,078	..	7,124	3,86,040	..	7,124	8,90,814
Bilaspur	161	..	..	..	..	..	..	161
Coorg	(a) 2,02,714	1,38,856	..	..	1,28,455	..	..	2,13,115
Delhi	19,81,548	26,21,906	..	21,467	8,794	..	21,467	32,45,869
Himachal Pradesh	81,110	98,151	59,164	13,772	13,48,791	59,164	13,772	1,79,261
Kutch	2,65,897	1,90,459	..	..	..	..	..	4,56,056
Manipur	3,01,631	3,25,836	(c) -2,66,809	..	34,301	(c) -268	..	3,26,625
Tripura	48,553	69,126	..	..	4,873	..	..	1,12,806
Vindhya Pradesh	4,27,464	3,26,946	..	78,275	50,066	..	78,275	7,04,544
Andaman and Nicobar	(a) 68,841	27,320	..	..	..	..	..	96,161
TOTAL—CENTRAL GOVERNMENT.	(A) 36,59,486	47,06,770	-2,07,645	1,88,839	19,61,320	58,896	1,87,781	61,39,453
STATE GOVERNMENTS								
Government of Andhra	4,51,194	4,56,900	(d) 21,406	..	8,46,583	(d) 21,332	..	61,585
Government of Assam	-15,78,396	17,15,337	180	(e) 66,71,885	16,53,322	180	(e) 66,71,861	-15,16,357
Government of Bihar	5,01,029	20,48,500	..	..	22,56,247	..	..	2,93,282
Government of Bombay	(B) 2,97,428	1,72,13,100	1,92,310	..	1,72,13,100	1,92,310	..	2,97,428
Government of Madhya Pradesh	13,612	9,64,400	..	(f) 5,14,111	8,51,204	..	(f) 4,96,703	1,44,216
Government of Madras	25,913	42,44,390	(g) 36,231	..	36,56,626	(g) 7,249	..	6,42,469
Government of Orissa	2,26,469	4,87,500	58,313	..	5,66,371	58,313	..	1,47,598
Government of Punjab	-1,06,206	27,29,000	(h) 2,25,233	(i) 4,02,907	19,90,976	(h) 2,28,687	(i) 4,01,253	6,29,418
Government of Uttar Pradesh	(a) 33,856	15,51,100	6,41,922	16,875	14,64,052	6,41,922	16,875	1,20,906
Government of West Bengal	..	91,27,495	22,898	76,113	77,09,167	22,898	76,113	14,18,328
Government of Hyderabad	-27,547	23,13,000	..	..	16,38,235	..	..	6,47,218
Government of Madhya Bharat	-2,75,588	9,20,900	1,99,773	3,63,364	9,20,900	1,99,773	3,63,364	-2,75,588
Government of Mysore	1,91,206	14,80,000	..	..	16,71,206	..	..	..
Government of P.E.P.S.U.	(a) 7,45,035	1,91,400	..	(j) 1,42,739	1,91,400	..	(j) 7,64,5	1,23,200
Government of Rajasthan	-1,69,183	7,06,599	..	(k) 63,08,115	19,18,728	..	(k) 51,75,667	-2,39,864
Government of Saurashtra	(a) 28,060	13,45,001	..	..	12,75,596	..	..	97,555
Government of Travancore-Cochin	..	11,77,800	..	..	72,467	..	..	5,05,333
TOTAL—STATE GOVERNMENTS.	3,65,884	4,86,72,322	13,98,265	1,44,95,509	4,64,96,180	13,72,664	1,39,66,410	30,96,727

(A) Differs from last year's closing balance by Rs. 7,90,186 due to the balances in respect of Hyderabad and Madhya Bharat having been dropped on 1st April 1954 and difference of Rs. 1 is due to rounding.

(B) Represents pre-integration balances of merged States incorporated in Government accounts by correction of opening balances on 1st April 1954.

(a) Differs from last year's closing balance due to rounding.

(b) The difference of Rs. 1,058 (Credit) represents unadjusted credit relating to year 1951-52 adjusted in the accounts for 1954-55.

(c) (i) The minus credit of Rs. 2,66,809 represents write back of credits relating to the years from 1949-50 to 1951-52 erroneously credited under this head instead of 'ordinary allotment.'

(ii) The minus debit of Rs. 268 represents write back of debit erroneously adjusted under this head instead of 'ordinary allotment' in the accounts for 1952-53.

(d) The difference of Rs. 74 has been adjusted in the accounts for 1955-56.

(e) The difference of Rs. 24 has been adjusted in the accounts for 1957-58.

(f) The difference of Rs. 17,408 is due to (i) Rs. 20,759 unadjusted expenditure relating to 1954-55 for want of timely acceptance of the debit by the Accounts Officer and (ii) minus Rs. 3,351 expenditure relating to 1953-54 adjusted in the accounts for 1954-55.

(g) The difference of Rs. 28,982 has been adjusted in the accounts for 1955-56.

(h) The difference of Rs. (-) 3,454 has been adjusted in the accounts for 1955-56.

(i) The difference of Rs. 1,054 has been adjusted in the accounts for 1955-56.

(j) The difference of Rs. 6,21,835 between the debits and the credits is due to (i) Rs. 6,50,000 credited wrongly in 1953-54 and readjusted in 1954-55 and (ii) Rs. 28,165 credited to the Subventions during 1954-55 but the debit to the same head could not be given for want of acceptance by the concerned Accounts Officer.

(k) The difference of Cr. Rs. 11,32,448 is due to erroneous booking in this year's accounts since adjusted in the accounts for 1955-56.

REVENUE RESERVE FUND.

In the United Provinces now (Uttar) Pradesh the fund was started in 1941-42 from a portion of their revenue surplus of the year in order to provide for the expenditure on Civil Defence during the War. The residual balance, if any, will be utilized on post-war reconstruction. In Travancore-Cochin the fund was created by the State by annual appropriation from the

revenue surplus as a reserve against lean years. 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 "LII-A—Transfer from the Revenue Reserve Fund".

No 107—STATEMENT showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND during the year 1954-55 and the BALANCES at CREDIT of the FUND at the commencement and close of the year.

	Balance, 1st April, 1954		Transactions during the year 1954-55					Balance, 31st March 1955		
			RECEIPTS			PAYMENTS				
	Cash Balance	Investment	Appropriation to the Fund from Revenue <i>vide</i> Account No. 01	Interest on Investments	Realisation of Investments	Appropriation from the Fund for expenditure	Addition to Investments	Cash Balance	Investments (a)	Gross Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Uttar Pradesh	8,85,69,109	2,03,97,007	..	10,17,482	4,49,03,656	..	7,95,00,781	5,49,89,466	5,49,94,132	10,99,83,598
Government of Travancore-Cochin	22,02,000	2,97,612	..	..	..	..	..	22,02,000	2,97,612	24,99,612

(a) The face value of Securities held in the Revenue Reserve Fund Investment Account on 31st March 1955 was as follows—

	Rs.
Uttar Pradesh	5,55,74,200
Travancore-Cochin	2,97,600

Reserve Funds

The Deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and State Governments, are brought to account under this head.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1955

	Balance 1st April 1954	Receipts, in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
RESERVE FUNDS BEARING INTEREST					
Renewals Reserve Fund—Northern India Salt Revenue	(a) 18,52,274	1,08,772	19,61,046	1,81,333	17,79,713
Renewals Reserve Fund—Pritchard Salt Works Kharagoda	2,20,755	8,48,228	10,68,983	..	10,68,983
Depreciation Reserve Fund—Overseas Communication Service	39,77,100	8,86,500	48,63,600	..	48,63,600
Depreciation Reserve Fund—Lighthouses and Lightships	21,02,939	78,500	21,81,439	..	21,81,439
General Reserve Fund—Lighthouses and Lightships	1,01,74,778	19,91,927	1,21,66,705	12,80,157	1,08,86,548
Replacement Reserve Fund—Lighthouses and Lightships . . . . .	..	13,500	13,500	..	13,500
Total	1,83,27,846	39,27,427	2,22,55,273	14,61,490	2,07,93,783
RESERVE FUNDS NOT BEARING INTEREST					
Post Office Certificates Bonus Fund	19,21,37,822	5,17,05,690	24,38,43,512	67,35,331	23,71,08,181
Sugar (Temporary Excise) Fund	2,36,50,400	3,69,426	2,40,19,826	21,07,112	2,19,12,714
Fund for the benefit of Linseed cultivation	1,30,210	310	1,30,520	19,960	1,10,560
Fund for Development Schemes	(b) 21,40,000	..	21,40,000	..	21,40,000
Funds for the Relief of Groundnut Cultivators	2,80,817	647	2,81,464	194	2,81,270
Coal Mines Labour Housing and General Welfare Fund	3,22,43,557	99,56,604	4,22,00,161	68,69,697	3,53,30,464
Kutch Benevolent Fund	1,06,579	50,000	1,56,579	20,743	1,35,836
Panth Piploda Reserve Fund	680	..	680	680	..
Fund for India's Contribution to the United Nations Relief and Rehabilitation Administration	—6,515	..	—6,515	..	(e)—6,515
Fund for the Development of Handloom and Weaving Industries	9,46,077	..	9,46,077	9,46,077	..
Fund for the Development of Handloom and Khadi Industries	(a) 3,93,33,984	9,01,32,095	12,94,66,079	7,80,75,677	5,13,90,402
Development Fund	4,64,416	..	4,64,416	..	4,64,416
Cotton Textile Fund	2,32,99,508	..	2,32,99,508	4,87,079	2,28,12,429
Railway Reserve Fund . . . . .	..	..	..	..	(c)
Coal Production Fund	99,26,153	62,410	99,88,563	..	99,88,563
Mica Mines Labour Welfare Fund	(a) 1,35,40,225	13,17,192	1,48,57,417	9,95,092	1,38,62,325
Reserve Fund for the Protection of Sugar Industry	32,15,408	3,33,667	35,49,075	..	35,49,075
Fund for the Benefit of Cotton Growers	(a) 4,78,25,108	77,96,157	5,56,21,265	57,87,596	4,98,33,669
Detence Reserve Fund	2,11,464	15,248	2,26,712	..	(d) 2,26,712
Deposits of Depreciation Reserve of Commercial concerns	4,00,940	3,72,000	7,72,940	37,006	7,35,934
Special Development Fund— Fund from Assistance under T.C.A. programme	13,27,06,844	11,73,80,251	25,00,87,095	7,31,03,894	17,69,83,201
Fund from other Assistance under Colombo Plan	32,93,311	2,59,47,642	2,92,40,953	1,09,68,600	1,82,72,353
Fund for Sale proceeds of American Loan wheat	25,10,19,703	43,03,750	25,53,23,453	24,48,70,000	1,04,53,453
Fund for Assistance from Norway for Fisheries Community Development	4,96,765	14,40,782	19,37,547	19,37,547	..
Fund for sale proceeds of wheat under Colombo Plan	66,90,238	..	66,90,238	25,16,000	41,74,238
Pension Fund Pondicherry . . . . .	..	2,91,802	2,91,802	2,64,775	27,027
Unemployed Fund Pondicherry . . . . .	..	85,696	85,696	98,639	—12,943
Special Reserve Fund—Electricity	2,22,270	1,05,000	3,27,270	..	3,27,270
Depreciation Reserve Fund—Government Presses	(a) 23,20,163	3,78,836	26,98,999	1,18,579	25,80,420
Fund for payment of bonus to temporary clerical personnel under scheme of Unified Scale of Pay	4,95,733	—2,022	4,93,711	3,650	4,90,061
Motor Transport Reserve Fund	59,491	40,300	99,791	15,004	84,787
Total	78,71,51,351	31,20,83,483	1,09,92,34,834	43,59,78,932	66,32,55,902
TOTAL—CENTRAL GOVERNMENT	80,54,79,197	31,60,10,910	1,12,14,90,107	43,74,40,422	68,40,49,685

(a) Differs from last year's closing balance by reason of corrections since made.

(b) Differs from last year's closing balance due to proforma corrections since made.

(c) The entire balance of Rs. 1,48,90,919 is held in Investment Account.

(d) Excludes Rs. 2,01,002 held in Investment Account.

(e) Represents balance pertaining to 1947-48 (Pre-partition) accounts erroneously carried over to Post-partition accounts, and will be rectified in the subsequent year's accounts.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of RESERVE FUNDS for the year ended the 31st March, 1955—*contd.*

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
RESERVE FUNDS BEARING INTEREST					
Government of Andhra					
Deposits of Depreciation Reserve of Government Commercial Concerns.	7,77,999	1,80,022	9,58,021	20,820	9,37,201
Government of Bihar					
Deposits of Depreciation Reserve of Government Commercial Concerns—Depreciation Reserve Fund—Road Transport Scheme.	12,12,556	15,59,381	27,71,937	..	27,71,937
Government of Madras					
Deposits of Depreciation Reserve of Government Commercial concerns.	68,71,372	—45,45,738	23,25,634	45,261	22,80,373
Government of Orissa					
Deposits of Depreciation Reserve of Government Commercial Concerns.	7,91,976	7,94,277	15,86,253	5,42,487	10,43,766
Government of Uttar Pradesh					
Depreciation Reserve Fund—Irrigation	(d) 25,96,827	—1,17,75,806	— 91,78,979	—1,00,16,480	(b) 8,37,501
Depreciation Reserve Fund—Electricity	(a) 1,23,37,202	1,78,59,535	3,01,96,737	1,60,73,875	(c) 1,41,22,862
Contingency Reserve Fund—Electricity	7,32,680	2,31,658	9,64,338	..	9,64,338
TOTAL—GOVERNMENT OF UTTAR PRADESH	1,56,66,709	63,15,387	2,19,82,096	60,57,395	1,59,24,701
Government of West Bengal					
Deposits of Depreciation Reserve of Government Commercial Concerns.	29,86,453	15,36,117	45,22,570	..	45,22,570
Depreciation Reserve Fund—Electricity	2,94,500	2,78,300	5,72,800	..	5,72,800
TOTAL—GOVERNMENT OF WEST BENGAL	32,80,953	18,14,417	50,95,370	..	50,95,370
Government of Hyderabad					
Deposits of Depreciation Reserve of Government Commercial Concerns.	1,33,27,506	36,83,666	1,70,11,166	8,27,228	1,61,83,938
Government of Mysore					
Deposits of Depreciation Reserve of Government Commercial Concerns.	3,89,64,991	1,13,54,489	5,03,19,480	7,10,571	4,96,08,909
Depreciation Reserve Fund—Electricity	3,33,52,647	71,48,549	4,05,01,196	15,94,720	3,89,06,476
Reserve Funds—Transport . . . . .	..	1,10,064	1,10,064	..	1,10,064
TOTAL—GOVERNMENT OF MYSORE	7,23,17,638	1,86,13,102	9,09,30,740	23,05,291	8,86,25,449
Government of Rajasthan					
Deposits of Depreciation Reserve of Government Commercial Concerns.	..	65,000	65,000	..	65,000
TOTAL—GOVERNMENT OF RAJASTHAN	..	65,000	65,000	..	65,000
Government of Travancore-Cochin					
Depreciation Reserve of Government Commercial Concerns	1,18,81,611	23,29,641	1,42,11,252	12	1,42,11,240
Depreciation Reserve Fund—Electricity	1,18,07,407	19,35,237	1,37,42,644	6,45,535	1,30,97,109
TOTAL—GOVERNMENT OF TRAVANCORE-COCHIN	2,36,89,018	42,64,878	2,79,53,896	6,45,547	2,73,08,349

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

(b) Excludes Rs. 30,00,000 held in Investment Account.

(c) Excludes Rs. 1,51,50,487 held in Investment Account.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1955
—contd.

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ANDHRA					
<i>Reserve Funds not bearing Interest—</i>					
State Road Funds	10	..	10	..	10
Insurance Fund	2,799	1,620	4,419	..	4,419
Zamindari Abolition Fund	13,32,070	16,18,363	29,50,433	..	(b) 29,50,433
Reserve Fund for the protection of Sugar Industry	33,908	..	33,908	..	33,908
Sugar cane cess Fund	8,49,759	3,99,369	12,49,128	1,05,750	11,43,378
Hindu Religious and Charitable Endowments Fund	(m) 45,341	..	45,341	3,57,346	(c)—3,12,005
Fund for Village Reconstruction and Harijan Uplift	574	10,00,115	10,00,689	48,908	9,51,781
Depreciation Reserve Fund—Electricity	13,21,644	12,26,000	25,47,644	5,99,855	(d) 19,47,789
Special Reserve Fund—Electricity	2,21,790	4,93,800	7,15,590	99,927	(e) 6,15,663
Total Government of Andhra	(m) 38,07,895	47,39,267	85,47,162	12,11,786	73,35,376
GOVERNMENT OF ASSAM					
Depreciation Reserve Fund—Government Presses	1,06,210	35,669	1,41,879	24,214	1,17,665
Fund for Development Schemes	20,18,569	2,45,180	22,63,749	1,19,775	(f) 21,43,974
Deposits of Depreciation Reserve of Commercial concerns	8,01,700	32,84,362	40,86,062	3,00,000	37,86,062
Publication Fund	19,819	1,015	20,834	3,434	17,400
Total Government of Assam	29,46,298	35,66,226	65,12,524	4,47,423	60,65,101
GOVERNMENT OF BIHAR					
General Police Fund . . . . .	..	2,04,851	2,04,851	2,04,851	..
Pension Equalisation Fund	14,59,694	4,769	14,64,463	27,000	14,37,463
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government.	3,41,050	..	3,41,050	..	3,41,050
Post-War Reconstruction and Development Fund	2,50,00,000	..	2,50,00,000	..	2,50,00,000
Deposits on account of State Government's share of decontrolled Sugar.	14,37,864	..	14,37,864	..	14,37,864
Total Government of Bihar	2,82,38,608	2,09,620	2,84,48,228	2,31,851	2,82,16,377
GOVERNMENT OF BOMBAY					
State Road Funds	(a) 2,06,28,788	2,92,69,950	4,98,98,738	4,00,90,157	(h) 98,08,581
Bombay State Development Fund	(a) 9,36,26,900	..	9,36,26,900	62,95,319	(i) 8,73,31,581
Dangs District Reserve Fund	(m) 29,40,580	30,70,099	60,10,679	2,75,001	(k) 57,35,678
Sugarcane Cess Fund	2,13,25,167	67,70,689	2,80,95,856	55,52,404	2,25,43,452
Fishermen's Relief Fund . . . . .	..	3,903	3,903	1,250	2,653
Insurance Fund	12,87,553	11,49,804	24,37,357	3,99,421	(l) 20,37,936
Bombay State Milk Fund	(m) 65,91,287	89,62,793	1,55,54,080	80,11,246	75,42,834
Debt Redemption and Avoidance Fund	4,92,396	32,67,830	37,60,226	21,21,812	(g) 16,38,414
Depreciation Reserve Fund—Government Presses	(a) 6,89,273	3,05,887	9,95,160	1,07,576	8,87,584
Special Development Fund	134	212	346	..	346
Deposits of Depreciation Reserve of Commercial concerns	28,66,734	3,80,000	32,46,734	..	(j) 32,46,734
Total Government of Bombay	15,04,48,812	5,31,81,167	20,36,29,979	6,28,54,186	14,07,75,793

(a) Differs from last year's closing balance by reasons of corrections since made.

(b) Excludes Rs. 25,81,059 held in Investment account.

(c) Excludes Rs. 8,71,380 Do.

(d) Excludes Rs. 18,31,700 Do.

(e) Excludes Rs. 3,31,400 Do.

(f) Excludes Rs. 86,71,359 Do.

(g) Excludes Rs. 10,81,17,780 Do.

(h) Excludes Rs. 48,531 Do.

(i) Excludes Rs. 12,95,819 Do.

(j) Excludes Rs. 17,77,470 Do.

(k) Excludes Rs. 74,28,229 Do.

(l) Excludes Rs. 10,60,000 Do.

(m) Differs from last year's closing balance due to rounding.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1955—*contd.*

	Balance, 1st April, 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH					
Fund for Development Schemes	10,64,28,822	..	10,64,28,822	3,15,00,282	7,49,28,540
Village Development Fund	20,00,000	20,00,000	40,00,000	1,12,000	38,88,000
Fund for the Development of Hindi and State Languages	1,00,000	1,00,000	2,00,000	41,000	1,59,000
Fire and Flood Emergency Fund . . . . .	..	50,000	50,000	39,726	10,274
Depreciation Reserve Fund—Government Presses	2,67,770	87,402	3,55,172	10,485	3,44,687
Total Government of Madhya Pradesh	10,87,96,592	22,37,402	11,10,33,994	3,17,03,493	7,93,30,501
GOVERNMENT OF MADRAS					
State Road Fund	2	..	2	..	2
Zamindari Abolition Fund	1,72,665	10,36,578	12,09,243	11,99,970	(b) 9,278
Reserve Fund for Protection of Sugar Industry	59,025	..	59,025	..	59,025
Sugarcane Cess Fund	10,12,711	3,21,900	13,34,611	1,85,429	11,49,182
Hindu Religious and Charitable Endowments Fund	(a) 1,48,095	11,10,459	12,58,554	8,92,353	(c) 3,66,201
Insurance Fund of Commercial Concerns	(a) 7,167	1,567	8,734	..	8,734
Depreciation Reserve Fund—Electricity	17,62,688	77,44,091	95,06,779	85,82,422	(d) 9,24,357
Special Reserve Fund—Electricity	5,69,946	26,51,046	32,20,992	24,76,665	(e) 7,44,327
Depreciation Reserve Fund—Government Presses	47,516	1,64,731	2,12,247	1,53,575	58,672
Deposits of Depreciation Reserve of Commercial Concerns . . . . .	..	61,78,540	61,78,540	20,40,033	(f) 41,38,507
Fund for village Reconstruction and Harijan Uplift	1,059	17,511	18,570	(g) 94	18,476
Fund for development of Rural Water Supply . . . . .	..	98,930	98,930	..	98,930
Total Government of Madras	37,80,874	1,93,25,353	2,31,06,227	1,55,30,541	75,75,686
GOVERNMENT OF ORISSA					
Depreciation Reserve Fund—Electricity	4,41,662	2,15,215	6,56,877	..	6,56,877
Fund for Development of Forests	7,45,500	..	7,45,500	..	7,45,500
Zamindari Abolition Fund	(a) 24,98,849	72,19,377	97,18,226	42,47,862	54,70,364
Orissa Loan Stipend Fund	15,013	3,67,841	3,82,854	1,93,159	1,89,695
State Road Fund	14,22,776	14,65,000	28,87,776	..	28,87,776
Total Government of Orissa	51,23,800	92,67,433	1,43,91,233	44,41,021	99,50,212
GOVERNMENT OF PUNJAB					
Depreciation Reserve Fund—Electricity	1,28,65,068	24,55,640	1,53,20,708	1,46,372	1,51,74,336
Deposits of Depreciation Reserve of Commercial Concerns	(a) 23,09,209	20,03,641	43,12,850	15,24,096	27,88,754
Motor Transport Reserve Fund	(a) 1,41,473	35,289	1,76,762	30,458	1,46,304
Fund for the promotion of education amongst educationally backward classes	35,084	31,15,000	31,50,084	20,17,956	11,32,128
Food Grains Reserve Fund	9,23,456	..	9,23,456	..	9,23,456
Total Government of Punjab	1,62,74,290	76,09,570	2,38,83,860	37,18,882	2,01,64,978

(a) Differs from last year's closing balance due to rounding.

(b) Excludes Rs. 37,11,190 held in Investment Account.

(c) Excludes Rs. 16,66,772 Do.

(d) Excludes Rs. 4,61,85,687 Do.

(e) Excludes Rs. 1,43,77,374 Do.

(f) Excludes Rs. 14,44,687 Do.

(g) Reverts misclassification being rectified in subsequent years.

No. 108—ACCOUNT showing RECEIPTS PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1955—contd.

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH					
State Road Fund	23,32,906	1,12,64,500	1,35,97,406	80,18,841	55,78,565
Hospital Fund	1,08,30,164	..	1,08,30,164	16,80,950	91,49,214
Fund for the Development of Hindi and State Languages	1,17,945	80,000	1,97,945	21,669	1,76,276
Magh Mela Fund	26,010	1,30,331	1,56,341	1,42,544	13,797
Rudrapur Township Development Fund	—1,25,316	96,287	—29,029	1,12,317	—1,41,346
Sugarcane Compensation Fund	—82,656	82,656	..	..	..
Depreciation Reserve Fund—Government Bus Service	1,45,91,136	40,45,571	1,86,36,707	58,76,700	(d) 1,27,60,007
Depreciation Reserve Fund—Government Presses	6,49,755	2,65,830	9,15,585	2,76,526	6,39,059
Zamindari Abolition Fund	16,81,21,146	87,06,39,606	1,03,87,60,752	98,24,09,940	(b) 5,63,50,812
Nazul Fund Lucknow	6,34,915	8,14,267	14,49,182	—1,46,822	15,96,004
Sugar Research and Labour Housing Fund	68,91,544	44,800	69,36,344	35,53,888	33,82,456
Special Development Fund . . . . .	..	2,65,33,000	2,65,33,000	2,65,33,000	..
Depreciation Reserve Fund—Cement Factory . . . . .	..	13,79,700	13,79,700	..	13,79,700
Total Government of Uttar Pradesh	20,39,87,549	91,53,76,548	1,11,93,64,097	1,02,84,79,553	9,08,84,544
GOVERNMENT OF WEST BENGAL					
Depreciation Reserve Fund—Government Presses	(a) 7,85,019	1,25,015	9,10,034	13,555	8,96,479
Reserve Fund for the Protection of Sugar Industry	(a) 70,894	—894	70,000	894	69,106
Fund for the promotion of education amongst educationally backward classes	6,366	10,91,000	10,97,366	10,44,693	52,673
General Reserve Fund—Cooch Behar	88,36,744	7,04,689	95,41,433	3,98,701	(c) 91,42,732
Total Government of West Bengal	(a) 96,99,023	19,19,810	1,16,18,833	14,57,843	1,01,60,990
GOVERNMENT OF HYDERABAD					
State Road Fund	63,76,411	14,80,915	78,57,326	10,19,467	68,37,859
Village Development Fund	8,69,236	30,582	8,99,818	54,047	8,45,771
Industrial Research and Development Fund	5,32,254	9,68,702	15,00,956	10,64,798	4,36,158
Fund for Development Scheme	24,96,35,537	1,19,08,382	26,15,43,919	1,96,89,496	24,18,54,423
Nizamsagar Development Fund	42,97,678	8,57,100	51,54,778	6,16,735	45,38,043
Deposits of Depreciation Reserve of Commercial Concerns	4,48,616	1,21,214	5,69,830	290	5,69,540
Co-operative Marketing and Agricultural Development Fund	16,07,800	3,30,046	19,37,846	74,932	18,62,914
Securities Adjustment Reserve	81,487	49,36,000	50,17,487	49,36,000	(e) 81,487
Total Government of Hyderabad	26,38,49,019	2,06,32,941	28,44,81,960	2,74,55,765	25,70,26,195

(a) Differs from last year's closing balance due to rounding.

(b) Excludes Rs. 25,87,22,781 held in Investment Account.

(c) Excludes Rs. 21,42,091 held in Investment Account.

(d) Excludes Rs. 49,57,945 held in Investment Account.

(e) Excludes Rs. 1,89,52,113 held in Investment Account.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1955—contd.

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA BHARAT					
Motor Transport Reserve Fund	2,58,951	..	2,58,951	..	2,58,951
Depreciation Reserve Fund—Electricity	(b) 4,80,573	27,37,122	32,17,695	..	32,17,695
Depreciation Reserve Fund—Government Presses	(b) 3,30,731	51,600	3,82,331	22,897	3,59,434
Depreciation Reserve Fund—Water Works	19,49,465	1,44,838	20,94,303	..	(g) 20,94,303
Deposits of Depreciation Reserve of Commercial Concerns	44,39,066	7,18,935	51,58,001	5,99,235	45,58,766
Holkar State Fund	66,76,115	18,57,363	85,33,478	4,81,281	(c) 80,52,197
Gwalior State Fund	93,46,024	1,70,42,857	2,63,88,881	36,76,258	(d) 2,27,12,623
Gwalior Gangajali Treasury Funds	12,23,846	6,28,484	18,52,330	..	(e) 18,52,330
Funds belonging to other acceding States	1,60,470	49,372	2,09,842	6,392	(f) 2,03,450
Madhya Bharat Life Assurance	3,88,401	—3,88,401	..	..	..
Total Government of Madhya Bharat	2,52,53,642	2,28,42,170	4,80,95,812	47,86,063	4,33,09,749
GOVERNMENT OF MYSORE					
Special Development and Reserve Funds	(a) 1,26,23,466	3,47,144	1,29,70,610	55,79,016	(j) 73,91,594
Zamindari Abolition Fund	(l) 25	15	40	..	(h) 40
Hindu Religious and Charitable Endowments Fund	(l) 1,679	..	1,679	..	(i) 1,679
Reserve Fund for the Protection of Sugar Industry	(l) 1,256	..	1,256	..	1,256
Total Government of Mysore	1,26,26,426	3,47,159	1,29,73,585	55,79,016	73,94,569
GOVERNMENT OF PEPSU					
Fund for Development Schemes	98,26,015	98,593	99,24,608	8,24,672	(k) 90,99,936
Fund for promotion of education among educationally backward classes	6,13,255	..	6,13,255	3,26,676	2,86,579
Hospital Fund	(b) 1,60,519	..	1,60,519	..	1,60,519
University Fund	5,00,000	..	5,00,000	..	5,00,000
Depreciation Reserve Fund—Electricity	3,01,386	1,67,400	4,68,786	..	4,68,786
Depreciation Reserve Fund—Government Presses	3,55,951	72,400	4,28,351	3,87,245	41,106
Total Government of Pepsu	(b) 1,17,57,126	3,38,393	1,20,95,519	15,38,593	1,05,56,926
GOVERNMENT OF RAJASTHAN					
Fund for Development Schemes	5,82,834	20,28,792	26,11,626	20,27,864	5,83,762
Depreciation Reserve Fund—Electricity	43,250	..	43,250	..	43,250
Depreciation Reserve Fund—Government Presses	5,000	15,000	80,000	..	80,000
Deposits of Depreciation Reserve of Commercial Concerns	5,000	20,000	25,000	..	25,000
Total Government of Rajasthan	6,96,084	20,63,792	27,59,876	20,27,864	7,32,012

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from last year's closing balance due to rounding.

(c) Excludes Rs. 1,62,39,393 held in investment Account.

(d) Excludes Rs. 8,40,59,739 held in investment Account.

(e) Excludes Rs. 1,68,03,476 held in investment Account.

(f) Excludes Rs. 1,87,902 held in investment Account.

(g) Excludes Rs. 1,74,600 held in investment Account.

(h) Excludes Rs. 1,251 held in investment Account.

(i) Excludes Rs. 32,273 held in investment Account.

(j) Includes Rs. 2,68,298 allocated by Accountant General, Madras.

(k) Excludes Rs. 3,15,50,290 held in investment Account.

(l) Balance allocated by Madras State.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1955—concl'd.

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF SAURASHTRA					
Port Reserve Fund	(a) 2,83,941	21,49,792	24,33,733	31,02,508	(e) —6,68,775
Cultivators Benefit Fund	3,11,269	336	3,11,605	1,03,938	2,07,667
Bhavnagar State Multipurpose Fund	8,19,371	..	8,19,371	..	(b) 8,19,371
Railway Reserve Fund, Junagarh	19,74,908	..	19,74,908	..	19,74,908
Depreciation Reserve Fund of Government Power Houses	12,29,877	..	12,29,877	..	12,29,877
Depreciation Reserve Fund of Road Transport Services	2,89,663	4,35,941	7,25,604	..	7,25,604
Public Health and Medical Relief Fund, Bhavnagar	44,976	14,17,000	14,61,976	14,61,976	..
Village Development Fund, Bhavnagar	43,746	10,08,000	10,51,746	10,51,746	..
Cultivators Amelioration Fund Bhavnagar	(a) 3,17,869	35,59,800	38,77,469	38,77,469	..
Bhav Singhji Polytechnic Institute Fund, Bhavnagar	—11,54,645	..	—11,54,645	..	(c) —11,54,645
Porbandar State Water Supply Reserve Fund	—21,71,079	..	—21,71,079	..	—21,71,079
Post—War Reconstruction and Development Fund	1,29,411	..	1,29,411	..	(d) 1,29,411
Depreciation Reserve Fund—Ports . . . . .	..	8,49,000	8,49,000	..	8,49,000
Depreciation Reserve Fund of Bhavnagar Water Works	3,201	—3,05,000	—3,01,799	—3,05,000	3,201
Total Government of Saurashtra	21,22,508	91,14,689	1,12,37,177	92,92,637	19,44,540
GOVERNMENT OF TRAVANCORE-COCHIN					
State Road Funds	(f) —8,06,291	8,28,814	22,523	22,523	..
Village Development Fund	1,05,39,772	..	1,05,39,772	..	1,05,39,772
Fund for Development Schemes	2,49,52,370	— 3,474	2,49,48,896	51,26,113	1,98,22,783
Industrial Research and Development Fund	3,98,842	32,000	4,30,842	..	4,30,842
Transport Insurance Fund	75,873	63,581	1,39,454	13,581	1,25,873
Total Government of Travancore-Cochin	3,51,60,566	9,20,921	3,60,81,487	51,62,217	3,09,19,270

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

(b) Excludes Rs. 52,60,000 held in Investment Account.

(c) Excludes Rs. 11,34,600 held in Investment Account.

(d) Excludes Rs. 4,00,000 held in Investment Account.

(e) Excludes Rs. 2,17,70,000 held in Investment Account.

(f) Includes Rs. 22,523 relating to Road and Canal Development Fund.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS AND BALANCES of LOCAL FUNDS for the year ended 31st March, 1955

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 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
District Funds	(a) 5,39,023	14,25,094	19,64,117	14,15,483	5,48,634
Municipal Funds	(a) 14,74,976	57,71,751	72,46,727	56,68,794	15,77,933
Cantonment Funds	11,50,059	34,07,919	45,57,978	33,71,845	11,86,133
Other Funds	1,02,17,264	2,83,23,696	3,85,40,960	2,27,13,859	1,58,27,101
Total Central Government	1,33,81,322	3,89,23,460	5,23,09,782	3,31,69,981	1,91,39,801
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA					
District Funds	1,03,33,986	4,28,38,006	5,31,71,992	4,27,34,226	1,04,37,766
Municipal Funds	61,70,780	2,86,16,745	3,47,87,525	2,58,55,305	89,32,220
Other Funds	(a) 56,91,261	1,67,50,498	2,24,41,759	1,57,73,793	66,67,966
Total Government of Andhra	2,21,96,027	8,82,06,249	11,04,01,276	8,43,63,324	2,60,37,952
GOVERNMENT OF ASSAM					
District Funds	23,17,476	1,03,64,930	1,26,82,406	85,45,915	41,36,491
Municipal Funds	13,35,389	48,86,876	62,22,265	30,84,091	31,38,174
Other Funds	10,15,265	1,82,39,805	1,92,55,070	1,72,21,130	20,33,940
Total Government of Assam	46,68,130	3,34,91,611	3,81,59,741	2,88,51,136	93,08,605
GOVERNMENT OF BIHAR					
District Funds	(b) 2,95,59,258	6,81,31,240	9,76,90,498	5,78,67,667	3,98,22,831
Municipal Funds	52,43,089	1,83,35,216	2,35,78,305	1,74,12,720	61,65,585
Other Funds	3,65,066	2,51,420	6,16,486	2,25,578	3,90,908
Total Government of Bihar	(b) 3,51,67,413	8,67,17,876	12,18,85,289	7,55,05,965	4,63,79,324
GOVERNMENT OF BOMBAY					
Municipal Funds	(a) 1,67,80,295	4,79,51,371	6,47,31,666	4,48,65,314	1,98,66,352
Other Funds	(a) 20,95,159	93,55,244	1,14,50,403	96,37,000	18,13,403
Other Funds	(a) 2,44,06,000	30,18,85,842	32,62,91,842	28,26,66,719	4,36,25,123
Total Government of Bombay	4,32,81,454	35,91,92,457	40,24,73,911	33,71,69,033	6,53,04,878
GOVERNMENT OF MADHYA PRADESH					
District Funds	1,15,35,997	3,36,46,085	4,51,82,082	3,27,93,775	1,23,88,307
Municipal Funds	30,08,461	1,37,67,535	1,67,75,996	1,37,05,823	30,70,173
Other Funds	5,08,946	12,92,079	18,01,025	11,44,340	6,56,685
Total Government of Madhya Pradesh	1,50,53,404	4,87,05,699	6,37,59,103	4,76,43,938	1,61,15,165
GOVERNMENT OF MADRAS					
District Funds	(b) 1,21,96,984	6,18,26,588	7,40,23,572	6,16,27,049	1,23,96,523
Municipal Funds	(b) 1,52,44,778	5,41,29,258	6,93,74,036	5,16,17,587	1,77,56,449
Other Funds	(a) 97,47,145	2,58,70,401	3,56,17,546	2,44,03,188	1,12,14,358
Total Government of Madras	3,71,88,907	14,18,26,247	17,90,15,154	13,76,47,824	4,13,67,330

(a) Differs from last year's closing balance by reason of corrections since made.

(b) Differs from last year's closing balance due to rounding.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of LOCAL FUNDS for the year ended 31st March 1955
—contd.

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ORISSA					
District Funds	(a) 54,08,678	1,22,24,431	1,76,33,109	1,25,23,263	51,09,846
Municipal Funds	(a) 10,01,147	45,46,840	55,47,987	42,81,006	12,66,981
Other Funds	(a) 3,61,573	9,07,972	12,69,545	8,93,518	3,76,027
Total Government of Orissa	67,71,398	1,76,79,243	2,44,50,641	1,76,97,787	67,52,854
GOVERNMENT OF PUNJAB					
District Funds	25,51,187	2,03,82,342	2,29,33,529	1,92,89,276	36,44,253
Municipal Funds	17,94,594	82,00,850	99,95,444	82,33,535	17,61,909
Other Funds	8,55,873	62,880	9,18,753	62,437	8,56,316
Total Government of Punjab	52,01,654	2,86,46,072	3,38,47,726	2,75,85,248	62,62,478
GOVERNMENT OF UTTAR PRADESH					
District Funds	1,65,51,959	7,24,38,138	8,89,90,097	7,14,17,564	1,75,72,533
Municipal Funds	77,78,289	2,55,76,735	3,33,55,024	2,49,28,697	84,26,327
Other Funds	18,25,785	33,77,063	52,02,848	34,88,783	17,14,065
Total Government of Uttar Pradesh	2,61,56,033	10,13,91,936	12,75,47,969	9,98,35,044	2,77,12,925
GOVERNMENT OF WEST BENGAL					
District Funds	(a) 23,52,036	95,51,048	1,19,03,084	97,53,910	21,49,174
Municipal Funds	29,13,383	1,04,42,132	1,33,55,515	1,02,85,029	30,70,486
Other Funds	(a) 1,26,93,292	4,02,83,132	5,29,76,424	3,96,52,729	1,33,23,695
Total Government of West Bengal	1,79,58,711	6,02,76,312	7,82,35,023	5,96,91,668	1,85,43,355
GOVERNMENT OF HYDERABAD					
District Funds	81,78,623	49,49,595	1,31,28,218	51,77,218	79,51,000
Municipal Funds	(a) 82,19,799	96,87,830	1,79,07,629	85,52,264	93,55,365
Other Funds	79,51,487	80,35,643	1,59,87,130	85,87,654	73,99,476
Total Government of Hyderabad	(a) 2,43,49,909	2,26,73,068	4,70,22,977	2,23,17,136	2,47,05,841
GOVERNMENT OF MADHYA BHARAT					
District Funds	27,914	350	28,264	18,080	10,184
Municipal Funds	6,99,254	24,82,533	31,81,787	22,85,071	8,96,716
Other Funds	(a) 11,437	2,534	13,971	1,311	12,660
Total Government of Madhya Bharat	(a) 7,38,605	24,85,417	32,24,022	23,04,462	9,19,560
GOVERNMENT OF MYSORE					
District Funds	18,61,486	64,40,056	83,01,542	63,02,464	19,99,078
Municipal Funds	(a) 84,59,985	1,46,58,548	2,31,18,533	1,66,65,573	64,52,960
Other Funds	1,48,09,690	1,56,75,433	3,04,85,123	1,50,02,355	1,54,82,768
Total Government of Mysore	(a) 2,51,31,161	3,67,74,037	6,19,05,198	3,79,70,392	2,39,34,806

(a) Differs from last year's closing balance due to rounding.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of LOCAL FUNDS for the year ended 31st March 1955
—concl'd.

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF P.E.P.S.U.					
District Funds . . . . .	..	..	..	..	..
Municipal Funds	17,19,265	10,63,576	27,82,841	10,36,254	17,46,587
Other Funds	—8,78,813	2,49,577	—6,29,236	2,05,685	—8,34,921
Total Government of P.E.P.S.U.	8,40,452	13,13,153	21,53,605	12,41,939	9,11,666
GOVERNMENT OF RAJASTHAN					
District Funds	3,19,142	11,12,513	14,31,655	8,70,104	5,61,551
Municipal Funds	7,23,397	18,94,644	26,18,041	23,79,294	2,38,747
Other Funds	18,99,621	2,80,995	21,80,616	4,62,638	17,17,978
Total Government of Rajasthan	29,42,160	32,88,152	62,30,312	37,12,036	25,18,276
GOVERNMENT OF SAURASHTRA					
District Funds . . . . .	..	..	..	..	..
Municipal Funds	(a) —2,68,285	7,58,192	4,89,907	10,41,498	—5,51,591
Other Funds	(a) 54,46,854	98,31,127	1,52,77,981	91,69,156	61,08,825
Total Government of Saurashtra	(a) 51,78,569	1,05,89,319	1,57,67,888	1,02,10,654	55,57,234
GOVERNMENT OF TRAVANCORE-COCHIN					
District Funds . . . . .	..	..	..	..	..
Municipal Funds	17,53,574	67,81,563	85,35,137	56,68,506	28,66,631
Other Funds	—1,51,112	2,79,514	1,28,402	1,57,167	—28,765
Total Government of Travancore-Cochin	16,02,462	70,61,077	86,63,539	58,25,673	28,37,866

(a) Differs from last year's closing balance by reason of correction since made.

No. 110—ACCOUNT of Payments into and withdrawals from TREASURIES by BRANCH LINE COMPANIES during and to end of 1954-55

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 192.

Aggregate of Debit Balances, 1st April 1954 . . . . .	..	..
Aggregate of Credit Balances, 1st April 1954	2,36,693	..
Net Credit Balance on 1st April 1954		2,36,693
Receipts during 1954-55	20,364	..
Withdrawals during 1954-55	10,212	..
Net Receipts during 1954-55		10,152
Aggregate of Debit Balances, 31st March 1955	6,508	..
Aggregate of Credit Balances, 31st March 1955	2,53,353	..
Net Credit Balance on 31st March 1955		2,46,845

NOTE—The account is provisional pending final closing of account for the Pre-partition period, i.e. 1st April 1947 to 14th August 1947.

Departmental, Judicial and Other Deposits

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1955

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Deposits bearing Interest—					
Other Deposits	13,12,27,240	7,08,04,517	20,20,31,757	10,35,08,806	9,85,22,951
Deposits of Trusts for Indian Princes	5,84,95,442	5,70,214	5,90,65,656	36,85,000	5,53,80,656
Total	18,97,22,682	7,13,74,731	26,10,97,413	10,71,93,806	15,39,03,607
Deposits not bearing Interest—					
Civil Deposits	(b)48,90,82,524	1,86,84,54,687	2,35,75,37,211	1,76,00,54,775	59,74,82,436
Other Deposits	(b)38,83,33,890	47,78,52,144	86,61,86,034	46,09,86,374	40,51,99,660
Balance of Part 'C' States	(c) 2,49,83,059	6,57,31,644	9,07,14,703	6,71,24,228	2,35,90,475
Other Accounts (a)	(b)22,61,79,931	9,00,00,282	31,61,79,313	12,00,33,706	19,61,45,607
Transactions connected with the War, 1939	(c) —72,945	73,909	964	964	..
TOTAL	1,12,85,05,559	2,50,21,12,666	3,63,06,18,225	2,40,82,00,047	1,22,24,18,178
TOTAL CENTRAL GOVERNMENT	1,31,82,28,241	2,57,34,87,397	3,89,17,15,638	2,51,53,93,853	1,37,63,21,785
STATE GOVERNMENTS					
GOVERNMENT OF AJMER					
Deposits not bearing Interest—					
Balance of Ajmer	—16,96,776	..	—16,96,776	17,71,608	—34,68,384
Total Government of Ajmer	—16,96,776	..	—16,96,776	17,71,608	—34,68,384
GOVERNMENT OF BHOPAL					
Deposits not bearing Interest—					
Balance of Bhopal	—10,36,640	6,64,609	—3,72,031	1,68,074	—5,40,105
Total Government of Bhopal	—10,36,640	6,64,609	—3,72,031	1,68,074	—5,40,105
GOVERNMENT OF COORG					
Deposits not bearing Interest—					
Balance of Coorg	(c) —85,44,729	12,77,534	—72,67,195	6,47,601	—79,14,796
Total Government of Coorg	—85,44,729	12,77,534	—72,67,195	6,47,601	—79,14,796
GOVERNMENT OF DELHI					
Deposits not bearing Interest—					
Balance of Delhi	—76,61,400	..	—76,61,400	17,69,278	—94,30,678
Total Government of Delhi	—76,61,400	..	—76,61,400	17,69,278	—94,30,678
GOVERNMENT OF HIMACHAL PRADESH					
Deposits not bearing Interest—					
Balance of Himachal Pradesh	(c)—10,32,657	..	—10,32,657	18,57,378	—28,90,035
Total Government of Himachal Pradesh	—10,32,657	..	—10,32,657	18,57,378	—28,90,035
GOVERNMENT OF VINDHYA PRADESH					
Deposits not bearing Interest—					
Balance of Vindhya Pradesh	—50,10,857	56,64,380	6,53,523	..	6,53,523
Total Government of Vindhya Pradesh	—50,10,857	56,64,380	6,53,523	..	6,53,523

(a) Excluding transactions relating to "Subventions from Central Road Fund".

(b) Differs from last year's closing balance by reason of correction since made.

(c) Differs from last year's closing balance due to rounding.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL AND OTHER DEPOSITS for the year ended 31st March, 1955—*contd.*

	Balance 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ANDHRA					
Deposits not bearing Interest—					
Civil Deposits	(b) 5,16,77,771	7,44,11,616	12,60,89,387	7,48,27,576	5,12,61,811
Other Accounts (a)	92,423	27,20,530	28,12,953	27,72,046	40,907
Total Government of Andhra	5,17,70,194	7,71,32,146	12,89,02,340	7,75,99,622	5,13,02,718
GOVERNMENT OF ASSAM					
Deposits not bearing Interest—					
Civil Deposits	(c) 1,56,85,291	4,74,06,948	6,30,92,239	4,61,66,724	1,69,25,515
Other Accounts (a)	(c) 1,29,271	52,273	1,81,544	56,458	1,25,086
Total Government of Assam	1,58,14,562	4,74,59,221	6,32,73,783	4,62,23,182	1,70,50,601
GOVERNMENT OF BIHAR					
Deposits not bearing Interest—					
Civil Deposits	(c) 3,84,00,390	4,60,82,491	8,44,82,881	3,50,22,992	4,94,59,889
Other Accounts (a)	30,85,535	7,91,364	38,76,899	9,00,842	29,76,057
Total Government of Bihar	(c) 4,14,85,925	4,68,73,855	8,83,59,780	3,59,23,834	5,24,35,946
GOVERNMENT OF BOMBAY					
Deposits bearing Interest—					
Other Deposits	(b) 62,08,813	712	62,09,525	12,318	61,97,207
Deposits not bearing Interest—					
Civil Deposits	(b) 16,81,17,917	16,37,84,129	33,19,02,046	17,21,25,931	15,97,76,115
Other Accounts (a)	(b) 8,49,62,988	—11,45,306	8,38,17,682	—1,02,38,300	9,40,55,982
TOTAL	25,30,80,905	16,26,38,823	41,57,19,728	16,18,87,631	25,38,32,097
Total Government of Bombay	25,92,89,718	16,26,39,535	42,19,29,253	16,18,99,949	26,00,29,304
GOVERNMENT OF MADHYA PRADESH					
Deposits not bearing Interest—					
Civil Deposits	3,01,06,292	3,31,45,704	6,32,51,996	3,58,38,318	2,74,13,678
Other Accounts (a)	1,62,57,105	4,93,561	1,67,50,666	8,81,805	1,58,68,861
Total Government of Madhya Pradesh	4,63,63,397	3,36,39,265	8,00,02,662	3,67,20,123	4,32,82,539
GOVERNMENT OF MADRAS					
Deposits bearing Interest—					
Other Deposits	38,500	17,72,819	18,11,319	—16,68,175	36,79,494
Deposits not bearing Interest—					
Civil Deposits	(b) 9,67,78,844	14,13,44,659	23,81,23,503	15,81,08,202	8,00,15,301
Other Accounts (a)	62,66,587	1,46,28,759	2,08,95,346	58,22,063	1,50,73,283
TOTAL	10,30,45,431	15,59,73,418	25,90,18,849	16,39,30,265	9,50,88,684
Total Government of Madras	10,30,83,931	15,77,46,237	26,08,30,168	16,20,62,090	9,87,68,078
GOVERNMENT OF ORISSA					
Deposits not bearing Interest—					
Civil Deposits	(b) 1,44,95,005	2,77,65,884	4,22,60,889	2,49,86,187	1,72,74,702
Other Accounts (a)	69,53,188	7,81,326	77,34,514	48,96,146	28,38,368
Total Government of Orissa	2,14,48,193	2,85,47,210	4,99,95,403	2,98,82,333	2,01,13,070

(a) Excluding transactions relating to "Subventions from Central Road Fund".
 (b) Differs from last year's closing balance by reason of correction since made.
 (c) Differs from last year's closing balance due to rounding.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1955—contd.

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF PUNJAB					
Deposits not bearing Interest—					
Civil Deposits	8,60,13,965	7,96,88,623	16,57,02,588	9,28,38,773	7,28,63,814
Other Accounts (a)	1,68,42,957	5,50,149	1,73,93,106	7,26,834	1,66,66,273
Total Government of Punjab	10,28,56,922	8,02,38,772	18,30,95,694	9,35,65,607	8,95,30,087
GOVERNMENT OF UTTAR PRADESH					
Deposits not bearing Interest—					
Civil Deposits	11,10,91,926	14,70,63,591	25,81,55,517	15,70,99,984	10,10,55,533
Other Accounts (a)	—26,96,825	32,76,278	5,79,453	30,97,369	—25,17,916
Total Government of Uttar Pradesh	10,83,95,101	15,03,39,869	25,87,34,970	16,01,97,353	9,85,37,617
GOVERNMENT OF WEST BENGAL					
Deposits bearing Interest—					
Other Deposits	11,200	1,000	12,200	..	12,200
Deposits not bearing Interest—					
Civil Deposits	(b) 8,95,23,469	14,52,32,474	23,47,55,943	14,72,15,881	8,75,40,062
Other Account (a)	72,99,406	12,60,608	85,60,014	10,87,574	74,72,440
Total	9,68,22,875	14,64,93,082	24,33,15,957	14,83,03,455	9,50,12,502
Total Government of West Bengal	9,68,34,075	14,64,94,082	24,33,28,157	14,83,03,455	9,50,24,702
GOVERNMENT OF HYDERABAD					
Deposits bearing Interest—					
Other Deposits	34,15,150	22,18,258	56,33,408	9,26,001	47,07,407
Deposits not bearing Interest—					
Civil Deposits	12,07,05,711	1,16,96,397	13,24,02,108	4,22,77,978	9,01,24,130
Other Deposits . . . . .	..	13	13	..	13
Other Accounts (a)	83,80,414	2,78,543	86,58,957	3,92,220	82,66,737
Total	12,90,86,125	1,19,74,953	14,10,61,078	4,26,70,198	9,83,90,880
Total Government of Hyderabad	13,25,01,275	1,41,93,211	14,66,94,486	4,35,96,199	10,30,98,287
GOVERNMENT OF MADHYA BHARAT					
Deposits not bearing Interest—					
Civil Deposits	14,04,09,758	3,61,37,142	17,65,46,900	4,00,59,424	13,64,87,476
Other Accounts (a)	31,64,761	20,438	31,85,199	7,88,693	23,96,506
Total Government of Madhya Bharat	14,35,74,519	3,61,57,580	17,97,32,099	4,08,48,117	13,88,83,982
GOVERNMENT OF MYSORE					
Deposits not bearing Interest—					
Civil Deposits	(b) 3,45,30,148	4,35,64,344	7,80,94,492	4,35,91,501	3,45,02,991
Other Deposits	2,89,285	57,237	3,46,522	1,688	3,44,834
Other Accounts (a)	21,55,682	16,04,433	37,60,115	11,38,948	26,21,167
Total Government of Mysore	3,69,75,115	4,52,26,014	8,22,01,129	4,47,32,137	3,74,68,992

(a) Excluding transactions relating to "Subventions from Central Road Fund".

(b) Differs from last year's closing balance by reason of correction since made.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1955—concl'd.

	Balance, 1st April 1954	Receipts in 1954-55	Total	Payments in 1954-55	Balance, 31st March 1955
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF P.E.P.S.U.					
Deposits bearing Interest—					
Other Deposits . . . . .	..	4,80,628	4,80,628	..	4,80,628
Deposits not bearing Interest—					
Civil Deposits	2,29,13,671	3,88,89,228	6,18,02,899	4,06,57,066	2,11,45,833
Other Accounts(a)	20,18,459	22,62,190	42,80,649	16,12,256	26,68,393
Total	2,49,32,130	4,11,51,418	6,60,83,548	4,22,69,322	2,38,14,226
Total Government of P.E.P.S.U.	2,49,32,130	4,16,32,046	6,65,64,176	4,22,69,322	2,42,94,854
GOVERNMENT OF RAJASTHAN					
Deposits bearing Interest—					
Other Deposits	5,94,155	2,30,767	8,24,922	6,075	8,18,847
Deposits not bearing Interest—					
Civil Deposits	5,72,75,215	2,77,20,625	8,49,95,840	3,45,14,794	5,04,81,046
Other Deposits	3,77,69,591	5,44,347	3,83,13,938	7,16,342	3,75,97,596
Other Accounts (a)	93,99,280	66,24,505	1,60,23,785	76,53,830	83,69,955
Total	10,44,44,086	3,48,89,477	13,93,33,563	4,28,84,966	9,64,48,597
Total Government of Rajasthan	10,50,38,241	3,51,20,244	14,01,58,485	4,28,91,041	9,72,67,444
GOVERNMENT OF SAURASHTRA					
Deposits not bearing Interest—					
Civil Deposits	(b) 3,30,92,246	6,67,51,214	9,98,43,460	7,06,25,814	2,92,17,646
Other Accounts (a)	6,12,042	2,60,215	8,72,257	3,18,992	5,53,265
Total Government of Saurashtra	3,37,04,288	6,70,11,429	10,07,15,717	7,09,44,806	2,97,70,911
GOVERNMENT OF TRAVANCORE-COCHIN					
Deposits not bearing Interest—					
Civil Deposits	3,32,06,946	3,74,66,822	7,06,73,768	3,38,53,723	3,68,20,045
Other Accounts (a)	1,57,638	38,52,784	40,10,422	2,18,965	37,91,457
Total Government of Travancore-Cochin	3,33,64,584	4,13,19,606	7,46,84,190	3,40,72,688	4,06,11,502

(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 the United Kingdom of the Central Government (including Revenue and Capital expenditure incurred against advances from the Contingency Fund of India) and on all transactions (including those relating to debt, deposit, etc. heads and expenditure against advances from the Contingency Fund) of the State Governments occurring in that country. These calculations are made monthly and are based on the average of the Calcutta daily market rate for telegraphic transfers on London which is taken as the standard for effecting remittances to England to meet expenditure in that country.

The adjustments on account of exchange in respect of Posts and Telegraphs, Railways, Defence and other Commercial Departments and Undertakings and for Capital transactions are taken to the respective heads of account, while those for other Revenue and Service heads are taken collectively to "XLVI/57—Miscellaneous" in the Central and State Accounts. The adjustment in respect of the debt head transactions of State Governments is taken to the head "XLVI—Miscellaneous". The balance remaining under the deposit head after these transfers are made, is transferred at the end of each year to the revenue account of the Central Government as a miscellaneous item of revenue or expenditure (see Account No. 81 or 81-A).

No. 112—ACCOUNT of EXCHANGE ON REMITTANCE ACCOUNT for the year ended 31st March, 1955

	Credits	Debits
	Rs.	Rs.
A.—Gain or Loss by Exchange on:—		
Remittances through Reserve Bank . . . . .	..	24,67,523
Postal and Money Order transactions	3,24,011	..
Miscellaneous	3,01,879	..
TOTAL	6,25,890	24,67,523
Net Loss by Exchange during the year	..	18,41,633
B.—Loss by Exchange in respect of Sterling transactions transferred to:—		
CENTRAL GOVERNMENT—		
Railways	{	Capital 1,39,961
	{	Revenue 2,89,400
Defence Services (Revenue)		3,92,478
Posts and Telegraphs	{	Capital 442
	{	Revenue 1,867
Other transactions	{	Capital 10,90,789
	{	Revenue 2,51,956
STATE GOVERNMENTS—		
Irrigation	{	Capital 302
	{	Revenue 135
Electricity Schemes	{	Capital 15,510
	{	Revenue 504
Other transactions	{	Capital 3,193
	{	Revenue 28,067
Total Loss Transferred	22,14,604	
Net credits brought to account under this head during the year	3,72,971	
C.—Net Gain by Exchange transferred to the head "XLVI—Miscellaneous", vide Account No. 81	-3,72,971	
Balance on 31st March, 1955	..	..

Section S.—Remittances

Remittances between England and India

1. Transactions brought to account under this head are classified under the following minor heads:—

- (i) Revenue Receipts.
- (ii) Capital Receipts.
- (iii) Expenditure on Revenue Account.
- (iv) Capital Expenditure outside the Revenue Account.
- (v) Net disbursements on behalf of Railways.
- (vi) Net disbursements on behalf of Coorg Administration.
- (vii) Net disbursements on behalf of State Governments.
- (viii) Remittance: Miscellaneous Accounts between England and India.

Minor heads (iii) and (iv) are detailed separately for the expenditure from the 'Consolidated Fund of India' and from the 'Contingency Fund of India.'

2. Prior to 1st April 1937, all transactions in England falling under the heads (i) to (vi) of the Central Government and Provincial (now State) Governments were adjusted as far as possible under final heads in the Central and Provincial (now State) Sections in the books of the Accounting Authorities in England. This procedure has been changed from 1st April 1937. All English transactions of the Central Government and of the States with the exception of those representing genuine Sterling liabilities or assets of the Central Government are passed on to India through the Remittance Account to be brought to account along with similar transactions in this country. These transactions are shown in lump under the respective heads in Account No. 113.

3. The transactions under (viii) "Remittance: Miscellaneous Accounts between England and India" fall into two classes.

- (i) Transactions put through by the agency of Government on behalf of third parties, such as expenditure incurred in India on behalf of the Government of the United Kingdom and expenditure incurred in England on behalf of Local Funds, etc.
- (ii) Transactions which require final adjustments in the Indian Accounts. The agency functions of the Commonwealth Relations Office were being taken over by the High Commissioner of India in London in stages and therefore the Account of the Commonwealth Relations' Office was continued till 31st March 1953. With effect from 1st April 1953 all transactions, which require final adjustment in the Indian Accounts, appear in the High Commissioner's account.

The details of transactions falling under classes (i) and (ii) are given in Account No. 113. The various descriptive heads under which these transactions are shown indicate their nature.

4. With the exception mentioned in the Explanatory note under 'Receipts and Expenditure in England' at page 511 and the explanatory note at page 518 all transactions in England relating to the Defence Services are passed on to India under Sub Major Heads I, II, III of Major Heads XLVII/58, 59, 60 and Major Head '86—Defence Capital Outlay'.

No. 113—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1955 and the BALANCES unadjusted at the commencement and close of the year.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1954-55				UNADJUSTED BALANCES	
	1st April 1954		India		ENGLAND		31st March 1955	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
A—ACCOUNTS WITH THE SECRETARY OF STATE (a)								
I—Items adjustable in India—								
Revenue and Expenditure met from Revenue—								
Civil . . . . .	..	130	..	..	..	..	..	130
Account with the Government of Pakistan.	2,188	..	..	..	..	..	2,188	..
Total I—Items adjustable in India—Carried over.	2,188	130	..	..	..	..	2,188	130

(a) This head is continued to be shown pending complete transfer of the balances under this head to the head 'Accounts with the High Commissioner for India'.

No. 113—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA, the transactions during the year ended 31st March 1955 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1954-55				UNADJUSTED BALANCES	
	1st April 1954		India		England		31st March 1955	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	2,188	130	..	..	..	..	2,188	130
A—ACCOUNTS WITH THE SECRETARY OF STATE—<i>contd.</i>								
I.—ITEMS ADJUSTABLE IN INDIA—<i>contd.</i>								
Net Disbursements on behalf of State Governments—								
Government of Madhya Pradesh	450	..	..	..	..	..	450	..
Total	2,638	130	..	..	..	..	2,638	130
Remittance: Miscellaneous Accounts between England and India—								
Capital Outlay on Schemes of State Trading—Purchases of Food Department.	..	5,535	..	..	..	..	..	5,535
Capital Outlay on Industrial Developments Fertilizer Factory, Sindri.	34,259	..	..	..	..	..	34,259	..
Purchases in the U.S.A. and Dominions, etc.	..	16,547	..	..	..	..	..	16,547
Miscellaneous—								
Civil	..	3,488	..	..	..	..	..	3,488
Defence Services	80,603	..	..	78,668	..	..	1,935	..
Total Remittance Miscellaneous Accounts between England and India.	114,862	25,570	..	78,668	..	..	36,194	25,570
TOTAL I—ITEMS ADJUSTABLE IN INDIA.	117,500	25,700	..	78,668	..	..	38,832	25,700
II.—ITEMS ADJUSTABLE IN ENGLAND—								
Remittance: Miscellaneous Accounts between England and India—								
Effects of deceased British Officers and men.	..	6,680	..	..	..	..	..	6,680
Light Dues payable to the Board of Trade.	..	4,366	..	..	..	..	..	4,366
Remittances by British Troops for payment to the British Post Office.	..	799	..	..	..	..	..	799
Board of Trade Transport	4,583	..	..	..	..	..	4,583	..
Payments authorised on A.F.O. 1706 (Air Ministry).	61	..	..	..	..	..	61	..
Pensions, etc., issued on behalf of the War Office.	238	..	..	..	..	..	238	..
Pensions, etc., issued on behalf of the Admiralty.	410	..	..	..	..	..	410	..
Pensions, etc., issued on behalf of Her Majesty's Paymaster-General.	2,091	..	..	..	..	..	2,091	..
National Health Insurance Contribution.	..	12,820	..	..	..	..	..	12,820
Balances, of Indian Shipping Master's Accounts.	11,478	..	..	..	..	..	11,478	..
Maternity benefit paid in India	2	..	..	..	..	..	2	..
Carried over	18,863	24,665	..	..	..	..	18,863	24,665
	117,500	25,700	..	78,668	..	..	38,832	25,700

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA, the TRANSACTIONS during the year ended 31st March 1955 and the BALANCES unadjusted at the commencement and close of the year—*concl.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1954-55				UNADJUSTED BALANCES	
	1st April 1954		India		England		31st March 1955	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	117,500	25,700	..	78,668	..	..	38,832	25,700
A—ACCOUNTS WITH THE SECRETARY OF STATE— <i>concl.</i>	18,863	24,665	..	..	..	..	18,863	24,665
II—Items adjustable in England— <i>concl.</i>								
Remittance: Miscellaneous Accounts between England and India— <i>concl.</i>								
Payments chargeable to the Ministry of Pensions.	33,935	..	..	..	..	..	33,935	..
Sterling Family Pension Fund—Indian Civil Service Family Pension Fund (Transferred).	3,196	..	..	..	..	..	3,196	..
Superior Services (India) Family Pension Fund (Untransferred).	..	161	..	..	..	..	..	161
Indian Military Service Family Pension Fund.	39	..	..	..	..	..	39	..
Indian Civil Service Family Pension Fund (Untransferred).	7,511	..	..	..	..	..	7,511	..
Purchase in India on behalf of Dominions and other Foreign Governments.	31,683	..	..	..	..	..	31,683	..
Maintenance of British and Foreign Evacuees.	..	49,368	..	..	..	..	..	49,368
Miscellaneous—								
Civil	1,719,297	..	..	..	..	..	1,719,297	..
Defence Services	3,464,329	..	..	..	..	..	3,464,329	..
Total II—Items adjustable in England.	5,278,853	74,194	..	..	..	..	5,278,853	74,194
Total A—Accounts with the Secretary of State	5,396,353	99,894	..	78,668	..	..	5,317,685	99,894
B.—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—								
I—ITEMS ADJUSTABLE IN INDIA—								
Revenue and Expenditure met from Revenue—								
Civil	..	85,927	965,645	2,185,806	2,185,766	965,653	..	85,975
Posts and Telegraphs	..	..	177	80,691	80,691	177	..	..
Defence Services	..	..	1,267,108	18,192,722	18,192,722	1,267,108	..	..
Capital Accounts outside the Revenue Account—								
Civil	77,602	..	..	219,079	219,079	..	77,602	..
Posts and Telegraphs	..	..	..	19,082	19,082	..	..	..
Defence Services	..	..	..	212,500	212,500	..	..	..
Net Disbursements on behalf of Railways.	..	..	..	18,524,122	18,524,122	..	..	..
Net Disbursements on behalf of State Governments—								
Part 'A' States—								
Andhra	..	..	..	480,380	480,380	..	..	..
Assam	..	..	..	71,878	71,878	..	..	..
Bihar	..	..	..	173,179	173,179	..	..	..
Bombay	..	..	..	247,068	247,068	..	..	..
Madhya Pradesh	533	..	..	129,955	129,949	..	527	..
Carried over	78,135	85,927	2,232,930	40,536,462	40,536,416	2,232,938	78,129	85,975
	5,396,353	99,894	..	78,668	..	..	5,317,685	99,894

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1955 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1954-55				UNADJUSTED BALANCES	
	1ST APRIL 1954		INDIA		ENGLAND		31ST MARCH 1955	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,396,353	99,894	..	78,668	..	..	5,317,685	99,894
B- ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—<i>contd.</i>	78,135	85,927	2,232,930	40,536,462	40,536,416	2,232,938	78,129	85,975
I—ITEMS ADJUSTABLE IN INDIA—<i>contd.</i>								
Madras . . . . .	..	..	..	538,644	538,644	..	..	..
Orissa . . . . .	..	..	..	15,710	15,710	..	..	..
Punjab . . . . .	..	..	..	57,156	57,156	..	..	..
Uttar Pradesh . . . . .	..	..	..	296,845	296,845	..	..	..
West Bengal . . . . .	..	..	..	334,068	334,068	..	..	..
Part 'B' States—								
Hyderabad . . . . .	..	..	..	—346,982	—346,982	..	..	..
Madhya Bharat . . . . .	..	..	..	800	1,356	..	556	..
Mysore . . . . .	..	..	..	—54,636	—54,636	..	..	..
Saurashtra . . . . .	..	..	..	—3,288	—3,288	..	..	..
Travancore-Cochin . . . . .	..	..	..	5,552	5,552	..	..	..
Part 'C' States—								
Ajmer . . . . .	..	..	..	..	3	..	3	..
Bhopal . . . . .	..	..	..	6	6	..	..	..
Coorg . . . . .	..	..	..	2,631	2,631	..	..	..
Delhi . . . . .	..	..	..	3,803	3,803	..	..	..
Himachal Pradesh . . . . .	..	..	..	7	7	..	..	..
Vindhya Pradesh . . . . .	..	..	..	207	207	..	..	..
Total	78,135	85,927	2,232,930	41,386,985	41,387,498	2,232,938	78,688	85,975
Remittance: Miscellaneous Accounts between England and India—								
Indian Civil Service Provident Fund—Civil.	..	632	1,096	..	—28	812	..	376
Indian Civil Service (Non-European Members) Provident Fund—Civil.	..	386	391	..	..	235	..	230
Advances for the purchase of Motor Conveyances and recoveries of such Advances—Civil.	..	..	266	739	442	20	..	51
—Defence Services	..	..	2,057	4,429	4,429	2,057	..	..
Capital Outlay on Industrial Development—Civil.	426,329	..	..	356,982	..	..	69,347	..
General Provident Fund—Civil	..	4,066	8,728	2,142	2,189	5,554	..	845
—Defence Services	..	26	417	1	1	391	..	..
Sundry Provident Funds—Civil	..	812	1,473	4,026	4,026	1,367	..	706
—Defence Services	..	..	5,030	2,834	2,834	5,033	..	3
Passage Advances to Government Officers—Civil.	..	50	..	—24	206	5	175	..
Superior Services India Family Pensions (Untransferred)—Civil	120	..	271	7,727	7,727	271	120	..
	426,449	5,972	19,729	378,856	21,826	15,745	69,642	2,211
Carried over	78,135	85,927	2,232,930	41,386,985	41,387,498	2,232,938	78,688	85,975
	5,396,353	99,894	..	78,668	..	..	5,317,685	99,894

No. 113 - ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March, 1955 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1954-55				UNADJUSTED BALANCES	
	1st APRIL 1954		INDIA		ENGLAND		31st MARCH 1955	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debit	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,396,353	99,894	..	78,668	..	..	5,317,685	99,894
	78,135	85,927	2,232,930	41,386,985	41,387,498	2,232,938	78,688	85,975
	426,449	5,972	19,729	378,856	21,826	15,745	69,642	2,211
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—<i>contd.</i>								
II—ITEMS ADJUSTABLE IN INDIA—<i>concl.</i>								
Remittance: Miscellaneous Accounts between England and India— <i>concl.</i>								
India Supply Mission in the U.S.A.—Civil.	..	..	..	30,227,502	30,227,502	..	..	..
Stores for Civil Aviation—Civil	999	..	..	48,470	49,855	..	2,384	..
Construction of Irrigation Works—Stores—Civil.	8,411	..	..	19,802	14,651	..	3,260	..
Stores for Military Engineering Services—Defence Services.	..	..	..	183,990	183,990	..	..	..
Stores for salt works—Civil	1,534	..	..	..	..	..	1,534	..
Concession Passages—Civil	5,965	..	..	651	615	..	5,919	..
—Defence Services	..	..	..	675	675	..	..	..
Stores for Broadcasting—Civil	12	..	..	21,382	9,497	..	..	11,873
Stores Chargeable to Local Funds etc.—Civil.	11,762	..	..	13,279	13,524	..	11,997	..
Encashment of Indian Post Office Cash Certificates.	..	..	..	16,477	16,477	..	..	..
Stores for Road Development—Civil.	941	..	..	4	..	..	937	..
Miscellaneous Pay and Pensions Chargeable to other than Indian Government Revenues—Civil.	..	1,253	..	69	174	..	..	1,148
Defence Capital Expenditure—								
Stores for Ordnance Factories	..	..	..	440,862	440,862	..	..	..
Indian Navy—Purchase of Vessels								
..	..	..	..	1,390,225	1,390,225	..	..	..
Passage Rebates—Civil	52	..	—13	..	..	..	39	..
—Defence Services	..	6	..	..	..	..	..	..
Posts and money order transactions with the Colonies.	..	24,557	1,146,115	..	..	1,121,558	..	..
Stores for Security Press—Civil	23	..	..	23	..	..	..	..
Capital Outlay on War Schemes—Civil.	1,118,701	..	..	..	..	..	1,118,701	..
Stores for Lighthouses and Lightships—Civil.	30	..	..	..	..	..	30	..
Interim Fisheries—Civil	834	..	..	..	..	..	834	..
Capital Outlay on Schemes of Government Trading—Civil.	524,483	..	323	42,341,345	35,837,610	..	..	5,978,929
Miscellaneous—Civil	..	2,568,218	6,716,313	4,327,244	11,226,440	6,742,609	4,284,682	..
—Defence Services	..	20,181	368,377	1,138,344	1,134,787	348,465	..	3,826
Total Remittance: Miscellaneous Accounts between England and India	2,100,176	2,640,187	8,250,844	80,549,200	80,568,710	8,228,377	5,499,959	5,997,993
Total I—Items Adjustable in India.	2,178,311	2,726,114	10,463,774	121,936,185	121,956,208	10,461,315	5,578,647	6,083,968
	2,178,311	2,726,114	10,463,774	121,936,185	121,956,208	10,461,315	5,578,647	6,083,968
Carried over	5,396,353	99,894	..	78,668	..	..	5,317,685	99,894

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1955 and the BALANCES unadjusted at the commencement and close of the year—concl'd.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1954-55				UNADJUSTED BALANCES	
	1st APRIL 1954		INDIA		ENGLAND		31st MARCH 1955	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
Brought forward	£ 5,396,353	£ 99,894	£	£ 78,668	£	£	£ 5,317,685	£ 99,894
	2,178,311	2,726,114	10,483,774	121,936,185	121,956,208	10,431,315	5,578,647	6,083,968
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—concl'd.								
II—ITEMS ADJUSTABLE IN ENGLAND—								
Remittance: Miscellaneous Accounts between England and India—								
Balances of Indian Shipping Masters' accounts—Civil.		8,991	3,962	666	..	3,331	..	9,026
Bills drawn in India on Account of African Protectorates and Emigrants—Civil.	3,740	..	1,636	2	..	3,411	1,963	..
Payments chargeable to the U.K. Ministry of Pensions—Defence Services.	..	96,615	..	..	..	44,586	..	141,201
Pensions, etc. issued on behalf of the U.K. Paymaster General—Defence Services.	..	5,320	..	..	..	3,542	..	8,862
Pensions etc. issued on behalf of the U.K. Admiralty—Defence Services.	..	1,561	..	..	..	1,318	..	2,879
Pensions etc. issued on behalf of the U.K. War Office—Defence Services.	..	22,957	..	..	..	11,522	..	34,479
Bills of Exchange drawn on the U.K. Admiralty—Civil.	..	..	60,000	..	..	45,000	15,000	..
Light dues payable to the U.K. Ministry of Transport—Civil.	1,827	..	111	3,348	3,804	..	2,394	..
Postal and Money Order transactions with the United Kingdom—Civil.	4,652,685	..	2,676,247	631,483	..	1,910,570	4,786,879	..
Purchases on behalf of the U.K. Government—Civil.	..	3,476	..	..	..	551,146	..	554,622
Purchases in India on behalf of Dominions and other Foreign Governments—Civil.	2	..	..	..	..	..	2	..
Maintenance of British and Foreign Evacuees—Civil.	..	..	..	..	110	309	..	199
Sterling Family Pension Funds—Indian Military Service Family Pension Fund—Defence Services.	..	..	..	..	118	2,966	..	2,848
Indian Military Widows and Orphan Fund—Defence Services.	..	..	..	..	5,138	2,541	2,597	..
Miscellaneous—Civil	..	(c) 5,601,685	646,312	143,831	23,981	62,257	..	5,137,450
Defence Services	..	482,704	1,142,283	166,233	21,586	1,924,514	..	1,409,582
Total II—Items Adjustable in England.	4,658,254	(c) 6,223,309	4,530,551	945,563	54,737	4,567,013	4,808,835	7,301,178
Total B—Accounts with the High Commissioner for India.	6,836,565	(c) 8,949,423	15,014,325	122,881,748	122,010,945	15,028,328	10,387,482	13,385,146
Total Remittance Account between England and India.	12,232,918	(c) 9,049,317	15,014,325	122,960,416	122,010,945	15,028,328	15,705,167	13,485,040
Total Remittance Account in Rupees			Rs. 20,01,91,002 (a)	Rs. 1,63,94,72,158 (b) & (a)	Rs. 1,62,68,12,603 (a)	Rs. 20,03,77,711 (a)		

(a) The total debits and total credits in this account differ from the corresponding amounts shown in Account No. 4 on account of

	Debits	Credits
	Rs.	Rs.
1. Net disbursements on behalf of Part 'B' State Hyderabad. Rectification of 1953-54 accounts	81	..
2. Net disbursements on behalf of Part 'C' State Ajmer. Rectified in accounts for 1955-56	..	40
3. Account with the Government of Pakistan. Rectified in the accounts for 1955-56 (Cr.)	..	29,169
4. Remittance Miscellaneous Account between England and India—		
(i) Being Rectified (CR)	92	..
(ii) Rectification of 1949-50 Accounts (CR)	..	621
(iii) Rectification of 1952-53 Accounts (CR)	..	12,343
5. Rounding	-1	..
	172	42,173

Net credit is Rs. 42,001

(b) Excludes Rs. 57 due to the rectification of mistakes in the previous years in conversion of sterling in rupees and includes Rs. 2 due to rounding.
(c) Differs from the closing unadjusted balance of £ 5,601,718 (credit) on 31st March, 1954 by £33 due to proforma corrections made to carry forward certain balances from the Pre-partition accounts by the Accounting Authorities in England.

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 floatation or replacement of a sterling loan or analogous operation and if it is consi-

dered by Government or the Reserve Bank that it would be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the parties. These remittances are brought to account under the head "Transfer of Cash between England and India" *vide* Account No. 114.

No. 114—STATEMENT of TRANSFERS of CASH between ENGLAND and INDIA

Amount outstanding on 1st April, 1954		Transactions in 1954-55				Amount outstanding on 31st March, 1955	
		India		England			
Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,730	..	20,00,000	1,42,19,80,962	1,43,33,33,174	..	*1,33,68,942	..

*Represents (i) Rs. 1,33,33,333 received by High Commission of India on 31st March, 1955, against which opposite receipt in India was adjusted by Reserve Bank of India early in 1955-56, and (ii) Rs. 35,609 net gain on India Stock acquired under special arrangements, adjustment of which will be effected in 1956-57.

No. 115—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March, 1955

	Balance, 1st April 1954	Balance, 31st March 1955
	Rs.	Rs.
CENTRAL GOVERNMENT		
INDIA		
Cash in District Treasuries—		
India General	—3,90,20,168	4,31,812
Ajmer	28,216	28,359
Bhopal	5,66,885	6,11,670
Coorg	—1,91,657	37,002
Delhi	62,367	40,376
Himachal Pradesh	(a)8,18,912	10,01,171
Vindhya Pradesh	1,48,48,301	1,59,17,887
Assam	—45,46,850	—26,23,490
Bihar	—22,82,723	—74,63,308
Madhya Pradesh	—5,18,724	—8,54,541
Orissa	—49,55,600	—76,97,016
Punjab	(a)4,780	..
West Bengal	(a)1,00,614	..
Saurashtra	4,68,357	4,13,977
Total Cash in District Treasuries	—3,46,17,340	—1,56,101
Cash in Reserve Bank and its Branches	40,30,51,673	31,15,60,404
Total India	36,84,34,333	31,14,04,303
ENGLAND		
Common Wealth Relations Office	510,474	(b) 499,496
High Commission of India	390,799	300,699
Total England	901,273	806,195
Total England converted into Rupees at £ 1 = Rs. 13 1/3	1,20,16,981	1,07,49,273
Total Central Government	38,04,51,314	32,21,53,576

(a) Differs from last year's closing balance by reason of correction since made.

(b) Balance taken over in the books of the High Commission of India on 31st August, 1955.

No. 115—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March 1955—concl'd.

	Balance, 1st April 1954	Balance, 31st March 1955		Balance, 1st April 1954	Balance, 31st March 1955
	Rs.	Rs.		Rs.	Rs.
STATE GOVERNMENTS			GOVERNMENT OF UTTAR PRADESH		
GOVERNMENT OF ANDHRA			Cash in District Treasuries		
Cash in District Treasuries	33,15,950	41,98,478	Cash in Reserve Bank and its Branches	15,26,42,932	4,83,46,694
Cash in Reserve Bank and its Branches	7,67,18,330	43,88,219	Total Government of Uttar Pradesh	15,66,20,371	4,91,47,512
Total Government of Andhra	8,00,34,280	85,86,697	GOVERNMENT OF WEST BENGAL		
GOVERNMENT OF ASSAM			Cash in District Treasuries		
Cash in District Treasuries	11,46,352	11,15,593	Cash in Reserve Bank and its Branches	3,61,65,459	9,27,46,541
Cash in Reserve Bank and its Branches	2,90,96,681	4,95,04,826	Total Government of West Bengal	3,64,41,649	9,05,84,103
Total Government of Assam	3,02,43,033	5,06,20,419	GOVERNMENT OF HYDERABAD		
GOVERNMENT OF BIHAR			Cash in District Treasuries		
Cash in District Treasuries	5,13,348	22,920	Cash in Reserve Bank and its Branches	3,63,74,681	3,92,22,364
Cash in Reserve Bank and its Branches	6,46,31,018	9,43,46,181	Cash in Other Banks	2,41,43,770	1,65,62,157
Total Government of Bihar	6,51,44,366	9,43,69,101	Total Government of Hyderabad	6,79,10,830	5,77,13,098
GOVERNMENT OF BOMBAY			GOVERNMENT OF MADHYA BHARAT		
Cash in District Treasuries	36,38,577	45,26,751	Cash in District Treasuries	1,39,27,844	1,44,60,212
Cash in Reserve Bank and its Branches	5,48,30,785	10,20,44,319	Cash in Reserve Bank and its Branches	2,00,86,645	2,48,74,398
Cash in Other Banks	-19,60,520	-18,10,531	Cash in Other Banks	40,899	40,899
Total Government of Bombay	5,65,08,842	10,47,60,539	Total Government of Madhya Bharat	3,40,55,388	3,93,75,509
GOVERNMENT OF MADHYA PRADESH			GOVERNMENT OF MYSORE		
Cash in District Treasuries	32,00,726	19,84,106	Cash in District Treasuries	1,05,40,171	83,50,375
Cash in Reserve Bank and its Branches	38,56,765	3,68,60,509	Cash in Reserve Bank and its Branches	4,48,18,399	5,41,65,045
Total Government of Madhya Pradesh	(a) 70,57,491	3,88,44,615	Cash in Other Banks	5,08,460	..
GOVERNMENT OF MADRAS			Total Government of Mysore	5,58,67,030	6,25,15,420
Cash in District Treasuries	18,48,754	-24,94,472	GOVERNMENT OF P.E.P.S.U.		
Cash in Reserve Bank and its Branches	6,95,96,191	6,56,12,333	Cash in District Treasuries	1,16,67,318	1,22,40,277
Total Government of Madras	7,14,44,945	6,31,17,861	Cash in Other Banks	2,09,80,134	91,83,479
GOVERNMENT OF ORISSA			Total Government of P.E.P.S.U.	3,26,47,452	2,14,23,756
Cash in District Treasuries	15,66,540	16,57,577	GOVERNMENT OF RAJASTHAN		
Cash in Reserve Bank and its Branches	1,74,03,962	2,68,34,063	Cash in District Treasuries	19,56,663	20,27,547
Total Government of Orissa	1,89,70,502	2,84,91,640	Cash in Reserve Bank and its Branches . . . . .	..	..
GOVERNMENT OF PUNJAB			Cash in Other Banks	-16,03,767	15,80,661
Cash in District Treasuries	5,36,792	4,90,102	Total Government of Rajasthan	3,52,896	36,08,208
Cash in Reserve Bank and its Branches	1,17,69,379	9,02,65,518	GOVERNMENT OF SAURASHTRA		
Total Government of Punjab	1,23,06,171	9,07,55,620	Cash in District Treasuries	28,02,624	26,91,495
			Cash in Reserve Bank and its Branches	13,92,309	96,36,694
			Cash in Other Banks	59,54,498	3,04,06,148
			Total Government of Saurashtra	1,01,49,431	4,27,34,337
			GOVERNMENT OF TRAVANCORE-COCHIN		
			Cash in District Treasuries	1,50,74,062	1,02,20,758
			Cash in Reserve Bank and its Branches	-30,67,931	3,09,65,210
			Cash in Other Banks	98,20,294	98,45,251
			Total Government of Travancore-Cochin	2,18,26,425	5,10,31,219

(a) Differs from last year's closing balance due to rounding.

A. K. CHANDA

NEW DELHI,

The 29th October, 1959.

Comptroller and Auditor General of India-

