



सत्यमेव जयते

COMBINED FINANCE AND REVENUE ACCOUNTS

OF THE

CENTRAL AND STATE GOVERNMENTS
IN INDIA

FOR THE YEAR

1960-61

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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 and Inter State settlement).

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

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

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

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

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

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

5. *Financial relations between the Central and Provincial (now State) Governments*—Prior to 1st April 1921 the revenues of India were treated as constituting one undivided fund and applied for the purpose of the Government of India as a whole. The Provincial Governments had no inherent legal right to the revenues which they raised. These were assigned, more or less, on the basis of the estimated needs of the

several Provinces and this involved an apportionment different for different Provinces of the more important sources of revenue which included Land Revenue, Income Tax, Stamps, Excise and Registration. At times the Central Authorities had to levy benevolences and at others to distribute doles according to the exigencies of finance.

6. A new basis of financial settlement was introduced between the Centre and the Provinces in 1921 to suit the wide measures of legislative, administrative and financial devolution made under the Montague-Chelmsford Reforms. Subjects in Governors' Provinces were classified as Central or Provincial with reference to the functions of the respective Governments and there was a clear cut allocation in the matter of heads of Revenue and Expenditure. The Provinces also obtained a share in the growth of Revenue from Income Tax so far as that growth was attributable to the increase in the amount of income assessed and were also given powers to impose certain new taxes. The distribution of the sources of revenue on these lines resulted in the initial stages of the new Constitution in a large deficit in the Central Budget and this was met by contributions paid by the various Provinces. These contributions were gradually reduced and were completely and finally remitted with effect from the year 1928-29.

7. The constitutional machinery set up by the Government of India Act, 1935, made necessary a readjustment of financial resources and obligations between the Centre and the Provinces. The financial arrangements embodied in the Act provided for assignment to the Provinces of a definite share of the proceeds of Income Tax and its distribution among them in a prescribed manner, and allocation to the jute growing Provinces of a prescribed share of the net proceeds of the Excise Duty on Jute or Jute Products. Taxes of a certain category (e.g., Duties on Succession to Property other than Agricultural Land, Stamp Duties on Bills of Exchange, etc.) were to be levied and collected by the Centre, though the net proceeds were to be distributed to the Provinces subject to the right of the Centre to levy a surcharge for its own purposes. In the same way the whole or a share of the yield of duties on Salt and also of Federal Excise Duties could be assigned to the Provinces by an Act of the Federal Legislature. Provision had also been made for grants-in-aid to certain Provinces which were in need of such assistance from 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 12 below.

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

8. The financial arrangements embodied in the Constitution also provide for assignment to the States of a definite share of the proceeds of Income Tax and its distribution among them in a prescribed manner subject to the right of the Centre to levy a surcharge for its own purposes. Certain duties (e.g. Stamp Duties and Duties of Excise on Medicinal and Toilet Preparations) though levied by the Government of India, are collected by the States within which such duties are respectively leviable and the proceeds thereof are assigned to those States. Certain other duties and taxes (e.g., Duties in respect of Succession to Property other

than Agricultural Land, Estate Duty in respect of Property other than Agricultural Land, Terminal Taxes on Goods or Passengers carried by railway, sea or air, etc.) are levied and collected by the Government of India and the net proceeds are distributed to the States in a prescribed manner.

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

Provision has also been made for setting up a Finance Commission to make recommendations (i) as to 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 revenue of the States out of the Consolidated Fund of India and (iii) any other matter referred to the Commission by the President in the interest of sound finance.

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

The N.W.F.P., Sind and Baluchistan became a part of Pakistan—whereas the provinces of the Punjab, Bengal and Assam were partitioned; certain portions thereof being transferred to Pakistan and the rest remaining in India. Due to these changes the accounts of the Central Government and of the divided provinces of Bengal and Punjab were closed on 14th August, 1947, as on the annual closing date; and the accounts of the year 1947-48 had to be compiled in two parts—(i) Prepartition Accounts comprising the accounts of the Central Government and the Governments of Bengal and Punjab for the period from 1st April, 1947 to 14th August, 1947 and (ii) Post-partition Accounts, comprising the accounts of the Central, West Bengal and East Punjab Governments for the period from 15th August, 1947 to 31st March, 1948 and of other Provincial Governments within the Indian Dominion for the entire year 1947-48. Pending the closing of the prepartition accounts of the Central Government and the Government of Punjab the accounts of the Post-partition years have been compiled by adopting provisional balances wherever necessary as indicated in the explanatory note in Part III—Public Account on Page 511.

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 as it stood prior to 1st November, 1956. From 1st April, 1950, their accounts were 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, as it stood prior to 1st November, 1956. 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 had accordingly been included in this compilation from the year 1950-51.

The audit and accounting of the transactions of Jammu and Kashmir State were taken over by the Comptroller and Auditor General with effect from 1st May, 1958 under the Constitution (Application to Jammu and Kashmir) Second Amendment Order, 1958. The transactions of that State have, accordingly, been included in this compilation from 1958-59.

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 had a Legislature and a Consolidated Fund of their own, they had 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 had, 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 had also been allowed to establish a Contingency Fund of their own but they had no Public Account. The transactions relating to these States were being shown separately in this compilation from the year 1952-53. These provisions ceased to be operative from 1st November, 1956 as the Part C States Act, 1951 was repealed consequent on the passing of the States Reorganisation Act, 1956 mentioned in Para 11 below.

11. As a result of passing of the States Reorganisation Act, 1956 the States and territories of India were re-organised into fourteen States and six Union Territories specified in the First Schedule to the Constitution with effect from the 1st November, 1956. To redistribute the assets and liabilities amongst the States formed by the reorganisation the accounts of all pre-reorganisation States except Andhra, Assam, Orissa, Uttar Pradesh and West Bengal were closed on the 31st October, 1956 as at the end of a financial year.

Consequent on the passing of the Bombay Reorganisation Act, 1960, the ex-Bombay State was bifurcated into Maharashtra and Gujarat with effect from the 1st May, 1960. The accounts of the ex-Bombay State were closed on the 30th April, 1960, and the balances as on that date relating to that State, have been allocated between the successor States viz. Maharashtra and Gujarat, to the extent indicated in para 4 of the note at page 511. In this compilation, the transactions relating to Maharashtra for the year 1960-61 include also the transactions of the ex-Bombay State for the month of April, 1960, whereas those of Gujarat relate to the period from the 1st May, 1960 to the 31st March, 1961.

12. *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.

13. 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 exception, 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.

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

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

(ii) a general recasting of the list of major and minor heads to conform to the new division of functions between the Central and Provincial Governments; 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 a system of adjustment of those transactions in the Indian books except those under certain debt and remittance heads which were essentially of a sterling character.

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

Under Section 163 of the Government of India Act, 1935, the Provincial Governments could borrow upon the security of their revenues within such limits, if any, as might from time to time be fixed by an Act of the Provincial Legislature, and give guarantees within such limits, if any, as might be so fixed. The Provinces had, however, to obtain the consent of the Federation for borrowing outside India and obtain the like consent for raising any loan, if there was outstanding any part of a loan made to them by (the Federation or) the Governor General in Council, or in respect of which a guarantee had been given by (the Federation or) the Governor General in Council. The Provinces, could when necessary, provide themselves with short-term loans pending the issue of a regular loan and this could be done through the Reserve Bank either by Ways and Means Advances or by a market issue of Treasury Bills. They could also in exceptional circumstances borrow from the Central Government. The treatment of the outstanding debt due to that Government in respect of advances from the Provincial Loans Fund which had been wound up as from 1st April, 1937 is explained in para 13 (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* executive power of a State has been restricted to borrowings within the territory of India.

16. 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 Assam, Kerala and Punjab the transactions pertaining to Manipur and Tripura, the Laccadive, Minicoy and Amindivi Islands and Himachal Pradesh respectively are also included therein.

17. A beginning was made on the scheme of departmentalisation of accounts from the year 1955-56. Departmental Pay and Accounts Offices were set up for the Food, Rehabilitation and Supply Departments under the respective Ministries of the Government of India with effect from the 1st April, 1955. The scheme was extended to Rajya Sabha and Lok Sabha Secretariats with effect from the 1st October, 1955 and to the Stationery and Printing Department from the 1st December, 1955.

Departmental Pay and Accounts Offices were also set up in West Bengal for the Education and the Refugee Relief and Rehabilitation Departments with effect from 1st August, 1955 and in Saurashtra for the Police Department with effect from 1st October, 1955. The Pay and Accounts Office in Saurashtra was, however, wound up with effect from 1st November 1956 on the merger of the State with Bombay and those in West Bengal were abolished with effect from 1st November 1957 in the light of the experience gained of their working and in view of the extra cost and strain on manpower involved in the scheme.

18. 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 Union Territories adjustable in his books), Director of Audit, Food, Rehabilitation, Supply, Commerce, Steel and Mines, the Pay and Accounts Officers, Ministries of Works, Housing and Supply, Rehabilitation and Food and Agriculture and Lok Sabha/Rajya Sabha Secretariat and the Financial Adviser and Chief Accounts Officer, Dandakaranya.

APPENDIX—LIST OF SECTIONS

PART I—CONSOLIDATED FUND—

(1) Revenue

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

(2) Capital—

- AA.—Principal Revenue Heads—
Forest and other Capital Accounts outside the Revenue Account.

BB.—Railway Capital Account outside the Revenue Account.

CC.—Irrigation Capital Account outside the Revenue Account.

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

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

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

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

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

JJ.—Miscellaneous Capital Account outside the Revenue Account.

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

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

(3) Debt—

- N.—Public Debt.
- O.—Loans and Advances by the Central Government.
- P.—Loans and Advances by State Governments.
- Q.—Inter-State Settlements.

PART II—CONTINGENCY FUND

PART III—PUBLIC ACCOUNT—

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

Note—The opening and closing balances are shown under the head 'Cash Balance'.

GENERAL ACCOUNTS

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<p>1—SUMMARY OF RECEIPTS AND DISBURSEMENTS</p> <p>2—ACCOUNT OF REVENUE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS</p> <p>3—ACCOUNT OF EXPENDITURE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS</p> <p>4—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT</p> <p>5—ACCOUNT OF REVENUE OF THE STATE GOVERNMENTS BY MAJOR HEADS</p> <p>6—ACCOUNT OF EXPENDITURE OF THE STATE GOVERNMENTS BY MAJOR HEADS</p> <p>7—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF STATE GOVERNMENTS</p>	<p>2 to 5</p> <p>6 to 11</p> <p>12 to 17</p> <p>18 to 25</p> <p>26 to 29</p> <p>30 to 35</p> <p>36 to 51</p>
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No. 1—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

Receipts	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND								
(1) ORDINARY REVENUE RECEIPTS								
Principal Heads of Revenue—								
Customs	1,70,03,10,344	..	..	..	..	..	..	..
Union Excise Duties	4,16,35,13,086	6,21,06,000	2,26,74,000	5,63,98,000	7,67,70,000	2,53,22,000	4,69,30,000	6,09,04,000
Corporation Tax	1,09,69,73,131	..	..	..	..	..	..	..
Taxes on Income other than Corporation Tax	81,36,72,909	7,05,62,527	4,85,82,657	9,16,95,106	8,60,38,000	5,51,52,355	5,85,30,360	8,68,58,119
Estate Duty	17,70,954	26,46,000	6,94,000	29,86,000	11,29,000	11,95,988	21,06,000	29,32,000
Taxes on Wealth	8,14,89,423	..	..	..	..	..	..	..
Taxes on Railway Fares	2,09,65,786	1,21,49,000	37,37,000	1,29,49,000	69,79,000	24,96,000	1,14,59,000	89,77,000
Expenditure Tax	90,50,099	..	..	..	..	..	..	..
Gift Tax	88,49,869	..	..	..	..	..	..	..
Opium	5,03,70,248	..	..	..	..	..	..	..
Land Revenue	59,18,101	9,29,67,730	2,76,87,215	8,75,90,179	4,38,86,165	1,46,04,849	9,64,92,758	4,98,16,461
State Excise Duties	1,82,85,632	8,09,78,774	1,93,67,525	5,78,96,890	18,01,814	2,61,56,697	5,02,20,841	24,67,785
Stamps	3,56,81,819	3,77,12,397	47,75,336	3,11,31,921	1,76,19,429	1,66,09,116	1,57,79,293	4,52,97,362
Other Heads	13,41,78,837	22,53,65,284	5,94,11,013	15,04,99,258	15,97,35,320	16,40,05,538	21,06,92,410	30,68,52,713
Total Principal Heads of Revenue	8,14,10,30,329	58,44,87,712	18,69,18,746	49,10,56,354	39,39,58,728	30,55,42,453	49,22,10,662	56,41,06,440
Railways: Net Receipts	1,02,18,56,596	..	..	..	..	..	..	..
Irrigation: Net Receipts	17,372	-1,18,36,130	1,37,345	6,44,145	-13,15,315	12,77,035	74,26,911	1,63,33,349
Posts and Telegraphs: Net Receipts	12,09,69,659	..	..	..	..	..	..	..
Interest Receipts	14,81,55,884	92,28,234	26,95,972	62,10,835	1,72,12,538	93,83,484	2,00,08,180	7,08,62,094
Civil Administration	55,99,44,060	12,08,10,694	3,55,97,202	13,51,67,193	7,37,51,886	6,23,41,335	6,88,34,129	16,16,36,148
Currency and Mint	58,10,31,901	..	..	..	..	..	..	..
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	3,30,21,169	92,76,754	1,13,03,954	70,20,109	64,67,550	1,05,82,218	91,82,646	1,42,24,855
Electricity Schemes	-36,132	2,11,59,530	..	..	2,140	..	..	..
Miscellaneous	21,70,68,801	3,45,31,735	4,56,74,948	4,40,63,311	1,49,37,398	2,36,92,388	2,70,44,054	6,50,44,728
Defence Receipts	23,14,76,502	..	..	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments	..	6,53,45,300	7,01,83,300	7,79,78,902	51,07,856	2,72,49,435	6,46,59,026	9,76,225
Extraordinary Items	2,75,02,953	1,98,84,705	74,44,781	3,66,29,350	1,53,03,121	1,23,92,876	3,21,80,114	2,71,23,333
Total	11,09,20,39,994	85,28,88,534	35,99,56,248	79,87,70,199	52,54,25,902	45,24,61,224	72,15,45,922	92,03,27,172
Excess of ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT	49,83,36,053	30,49,686	..	7,47,86,549	1,32,69,266	..	6,06,43,554	93,84,857
(2) CAPITAL RECEIPTS								
(3) DEBT, INCLUDING LOANS AND ADVANCES								
Permanent Debt	5,11,74,12,547	9,79,96,900	..	5,44,80,050	5,83,70,200	4,09,73,600	5,17,20,800	12,20,77,906
Floating Debt	46,52,08,50,000	32,54,24,696	20,00,000	42,69,00,000	..	17,46,15,240	18,46,00,000	..
Loans from the Central Government	..	35,57,11,975	8,52,00,333	33,29,69,829	16,17,01,032	18,48,10,518	23,19,74,918	18,16,70,707
Other Loans	..	2,50,90,639	7,61,550	10,18,300	92,21,325	32,36,154	37,38,800	2,07,52,025
Loans and Advances by the Central Government	1,25,98,33,924	..	..	..	..	..	..	..
Loans and Advances by State Governments	..	5,02,15,136	51,05,170	1,47,86,943	1,04,89,625	1,03,31,803	3,90,27,065	7,26,90,346
Inter-State Settlements	1,127	31,33,464	..	..	2,697	3,71,891	36,80,819	3,51,95,039
Total	52,89,80,97,898	85,75,62,810	9,30,67,053	83,01,55,122	24,57,84,879	41,43,39,206	51,47,42,402	43,23,86,017
Total Part I—Consolidated Fund	63,99,01,36,992	1,71,04,51,344	45,30,23,301	1,62,89,25,321	77,12,10,781	86,68,00,430	1,23,62,88,324	1,35,27,13,189
PART II—CONTINGENCY FUND								
Contingency Fund	..	3,73,151	2,22,99,829	1,44,178	3,00,00,000	..	98,931	1,35,706
PART III—PUBLIC ACCOUNT								
Unfunded Debt	7,79,64,69,236	1,50,11,194	91,40,884	1,91,06,803	94,17,373	4,10,25,536	1,01,92,748	2,09,39,932
Deposits and Advances (other than those included in Part I)	8,41,89,35,033	76,16,36,312	17,95,83,918	47,17,67,203	49,32,31,077	20,12,60,937	31,15,63,453	1,32,97,66,952
Remittances	7,94,20,58,141	9,49,157	77,943	42,42,031	1,50,79,589	89,360	76,761	3,21,268
Transfer of Cash between England and India	1,46,50,72,889	..	..	..	..	..	..	..
Reserve Bank Deposits	..	..	..	..	..	..	..	..
Total Part III—Public Account	25,62,35,35,299	77,75,96,663	18,88,02,745	49,61,16,037	51,77,28,039	24,23,75,833	32,13,32,962	1,35,10,28,162
Total Receipts Parts I, II and III	89,61,36,72,291	2,48,84,21,158	66,41,25,875	2,12,41,85,536	1,31,89,38,820	1,10,91,76,263	1,55,82,20,217	2,70,38,77,041
Opening Balance on 1st April, 1960	67,18,66,848	1,51,64,745	80,58,759	-5,89,33,377	4,74,06,763	-1,49,98,439	1,43,20,725	4,41,94,204
£ 1,858,783	2,47,83,768	..	..	..	..	..	..	..
GRAND TOTAL	90,31,03,22,907	2,50,35,85,903	67,21,84,634	2,06,52,52,159	1,36,63,45,583	1,09,41,77,824	1,57,25,40,942	2,74,80,71,245

of each of the STATE GOVERNMENTS for the year ended 31st March, 1961

Disbursements	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND								
(1) EXPENDITURE ON REVENUE ACCOUNT								
Direct Demands on the Revenue	1,06,67,48,005	7,62,43,030	3,01,06,740	6,48,04,664	2,87,58,500	2,91,78,539	6,65,73,731	6,32,29,313
Railways : Interest and Miscellaneous Charges.	1,02,18,56,596	..	..	..	..	..	..	..
Irrigation	12,65,643	4,53,96,089	80,62,983	78,13,874	2,66,95,707	1,12,24,002	49,75,113	3,61,52,673
Posts and Telegraphs	12,09,69,659	..	..	..	..	..	..	..
Debt Services.	77,07,36,810	—1,85,15,318	1,71,02,768	5,76,13,853	5,29,35,359	2,47,76,980	4,41,07,154	8,11,96,071
Civil Administration	2,49,97,40,598	52,84,44,419	20,95,01,514	44,76,67,651	29,25,46,552	31,17,27,578	40,74,96,145	56,99,37,832
Currency and Mint	10,15,23,963	..	..	..	..	..	..	..
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	21,34,50,608	7,80,03,223	5,56,25,076	3,15,42,152	3,26,06,920	3,60,77,380	4,56,90,635	6,93,24,843
Electricity Schemes	11,04,872	3,59,31,363	..	—70,191	3,694	..	..	..
Miscellaneous	1,31,44,25,086	5,76,58,736	6,48,66,225	4,18,84,227	5,64,14,586	3,03,81,395	4,94,92,130	5,10,49,399
Defence Services	2,70,70,04,552	..	..	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments.	50,05,29,235	..	..	..	..	..	..	..
Extraordinary Items	27,43,27,414	4,66,77,306	1,97,44,625	7,27,27,420	2,21,92,318	1,67,18,814	4,25,67,160	4,00,52,384
Total	10,59,37,03,041	84,96,33,848	40,49,99,931	72,39,83,650	51,21,56,636	46,00,84,688	66,09,02,368	91,09,42,515
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE	..	..	4,50,43,683	..	..	76,23,464	..	..
(2) CAPITAL EXPENDITURE								
Capital Expenditure outside the Revenue Account—								
Railways	89,48,38,720	..	..	..	..	..	..	..
Irrigation	22,53,783	8,03,53,080	1,26,11,575	5,97,08,366	8,42,10,042	2,55,76,837	3,68,60,775	5,87,39,478
Posts and Telegraphs	11,25,86,676	..	..	..	..	..	..	..
Defence Services	33,38,72,779	..	..	..	..	..	..	..
Other Heads	2,72,07,06,121	24,06,32,363	4,82,27,075	29,58,95,228	16,93,11,088	5,39,94,678	18,42,35,089	11,10,84,239
Total	4,06,42,58,079	32,09,85,413	6,08,38,650	35,56,03,594	25,35,21,130	7,95,71,515	22,10,95,864	16,98,33,717
(3) DEBT, INCLUDING LOANS AND ADVANCES.								
Permanent Debt	1,27,08,05,840	..	..	..	3,51,071	1,12,459	1,00,47,200	7,15,76,800
Floating Debt	48,41,65,25,000	24,14,04,905	..	40,28,00,000	..	19,65,03,703	18,57,00,000	..
Loans from the Central Government	..	20,11,72,323	2,42,62,203	8,06,36,524	3,05,15,727	8,64,44,190	6,19,57,393	6,67,11,923
Other Loans	44,810	18,01,875	4,47,954	8,59,112	..	11,13,605	95,76,235	10,15,756
Loans and Advances by the Central Government.	4,86,43,30,109	..	..	..	..	..	..	..
Loans and Advances by State Governments.	..	17,43,67,827	7,19,44,687	9,74,66,393	7,93,17,430	5,81,66,627	10,21,15,600	21,43,66,534
Inter-State Settlements	28,810	2,83,06,973	..	..	9,80,374	64,91,532	468	9,98,660
Total	54,55,17,34,599	64,70,53,903	9,66,54,844	58,20,62,029	11,11,64,602	34,88,32,116	36,93,96,896	35,46,89,082
Total Part I—Consolidated Fund	69,20,96,95,719	1,81,78,78,194	56,24,93,425	1,66,16,49,273	87,68,42,368	88,94,88,319	1,25,13,95,128	1,43,54,55,314
PART II—CONTINGENCY FUND								
Contingency Fund	68,237	1,48,842	2,69,98,967	3,20,756	1,60,75,777	18,21,301	3,23,710	..
PART III—PUBLIC ACCOUNT								
Unfunded Debt	3,91,99,89,701	76,45,774	36,68,529	79,25,042	27,26,422	3,08,61,394	44,97,368	1,39,00,235
Deposits and Advances (other than those included in Part I).	6,73,71,14,127	64,09,93,967	14,01,82,878	39,72,53,304	49,37,63,921	17,84,26,704	28,29,47,827	1,24,20,56,465
Remittances	8,31,47,19,961	2,12,43,440	1,28,23,534	3,30,22,262	2,893	23,40,281	1,94,51,342	14,89,926
Transfer of Cash between England and India.	1,67,65,81,098	..	..	..	..	..	..	..
Reserve Bank Deposits	5	..	28,52,020	..	..	..	..	..
Total Part III—Public Account	20,64,84,04,892	67,05,83,181	15,95,27,361	43,82,00,608	41,64,93,236	21,16,28,379	30,68,96,557	1,25,74,46,626
Total Disbursements Parts I, II and III	89,85,81,68,848	2,48,86,10,217	74,90,19,753	2,10,01,70,637	1,38,94,11,381	1,10,19,37,999	1,55,86,15,395	2,69,29,01,940
Closing Balance on 31st March, 1961	India 43,42,63,348	1,49,75,686	—7,68,35,119	—3,49,18,478	—2,30,65,798	—77,60,175	1,41,25,547	5,51,60,305
	England £1,341,803	1,78,50,711	..	..	..	..	..	..
GRAND TOTAL	90,31,03,22,907	2,50,35,85,903	67,21,84,634	2,06,52,52,159	1,36,63,46,583	1,09,41,77,824	1,57,27,40,942	2,74,80,71,245

(a) Exclusive of Rs. 4,43,70,501

(b) Exclusive of Rs. 19,475

(c) Exclusive of Rs. 61,62,200

(d) Exclusive of Rs. 3,96,94,483

(e) Exclusive of Rs. 2,41,82,459

(f) Exclusive of Rs. 5,93,61,277

(g) Exclusive of Rs. 3,70,74,897

(h) Exclusive of Rs. 4,36,58,186

on account of the balance under Cash Balance Investment Account.

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

Receipts	Government of Maharashtra (2)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND								
(1) ORDINARY REVENUE RECEIPTS								
Principal Heads of Revenue								
Union Excise Duties	7,42,64,000	3,68,11,000	2,65,04,000	3,76,83,000	2,86,56,000	12,45,92,000	6,02,83,000	1,10,94,000
Taxes on Income other than Corporation Tax.	6,44,66,753	5,20,76,528	3,28,08,983	3,68,79,000	3,59,48,851	15,06,55,042	12,05,22,938	98,29,000
Estate Duty	27,12,000	17,47,000	11,17,000	13,27,000	12,55,000	49,07,000	20,15,000	3,37,000
Taxes on Railway Fares	1,54,71,000	61,37,000	24,55,000	1,11,84,000	93,36,000	2,58,70,000	87,01,000	..
Land Revenue	8,76,92,463	4,40,50,694	2,05,79,489	4,28,07,488	7,15,15,895	22,23,55,424	6,32,71,562	68,65,001
State Excise Duties	69,04,676	3,19,14,886	1,32,73,146	5,61,52,340	4,21,40,573	7,57,78,780	6,16,77,011	41,12,530
Stamps	5,39,82,704	1,90,99,298	63,28,278	2,76,17,321	92,78,101	4,14,49,667	3,99,73,334	13,24,196
Other Heads	54,32,47,895	21,79,26,937	7,05,33,210	14,51,70,420	6,55,11,211	29,55,78,681	33,43,01,501	4,08,97,400
Total Principal Heads of Revenue	84,87,41,491	40,97,63,343	17,35,99,106	35,85,20,569	26,36,41,631	94,11,86,594	69,07,45,346	7,44,59,129
Irrigation : Not Receipts	1,15,58,386	95,877	-10,76,396	2,64,03,934	60,38,847	2,08,00,247	-13,39,399	8,33,365
Interest Receipts	5,60,14,630	3,17,15,950	33,68,685	4,43,47,769	73,21,235	5,35,53,359	1,45,36,217	16,92,017
Civil Administration	13,15,57,185	24,94,34,104	4,32,21,724	7,16,63,793	6,76,96,147	25,69,19,676	10,69,12,620	15,90,961
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements	2,20,67,368	1,73,75,160	1,58,68,560	1,67,40,501	87,89,302	1,28,89,967	68,18,599	2,64,78,766
Electricity Schemes	-4,04,855	..	1,22,59,641	..	..	..	..	13,94,126
Miscellaneous	8,06,00,718	3,19,45,112	2,56,17,261	7,68,33,236	2,80,38,426	5,62,51,759	7,11,95,371	1,48,66,728
Contributions and Miscellaneous Adjustments between Central and State Governments.	44,03,724	6,12,16,400	5,04,67,350	2,64,93,000	3,15,97,000	3,97,55,059	5,85,41,009	3,14,64,621
Extraordinary Items	2,00,08,412	1,64,35,318	3,14,11,257	1,96,50,831	2,65,08,701	10,21,25,848	1,29,55,367	40,11,222
Total	1,17,45,67,059	81,79,81,264	35,47,37,188	64,06,53,633	43,96,31,289	1,48,34,82,509	96,03,65,130	15,67,90,835
EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT . . . . .	..	2,27,81,664	..	4,88,45,451	..	4,03,62,861	2,99,38,048	3,35,26,216
(2) CAPITAL RECEIPTS . . . . .	..	..	..	..	..	..	..	..
(3) DEBT, INCLUDING LOANS AND ADVANCES								
Permanent Debt	11,05,84,718	4,37,72,900	3,28,57,600	..	5,08,74,207	20,32,83,998	7,05,32,000	..
Floating Debt	18,75,15,200	..	..	..	59,36,10,927	7,09,00,000	..	8,92,04,643
Loans from the Central Government	31,56,33,958	15,97,84,821	13,05,73,517	22,00,13,334	28,72,48,540	42,31,90,402	25,52,35,400	7,07,84,999
Other Loans	86,98,540	1,00,79,500	34,66,300	18,37,630	49,08,100	75,70,903	1,72,00,991	9,94,750
Loans and Advances by State Governments.	8,08,49,453	3,63,72,195	89,49,656	5,17,65,127	2,15,27,726	4,43,27,687	3,01,45,636	83,41,608
Inter State Settlements	81,90,001	18,36,289	..	..	..	..	..	..
Total	71,14,71,870	25,18,45,705	17,58,47,073	27,36,16,091	95,81,69,500	74,92,72,990	37,31,14,027	16,93,26,000
Total Part I—Consolidated Fund	1,88,60,38,929	1,06,98,26,969	53,05,84,261	91,42,69,724	1,39,78,00,789	2,23,27,55,499	1,33,34,79,157	32,61,16,835
PART II—CONTINGENCY FUND								
Contingency Fund	1,44,71,943	5,68,028	..	12,87,131	..	17,69,609	17,237	..
PART III—PUBLIC ACCOUNT								
Unfunded Debt	3,71,32,542	8,53,58,081	69,80,063	1,36,66,476	1,31,49,614	3,48,68,514	2,06,69,541	49,65,997
Deposits and Advances (other than those included in Part I).	1,19,45,86,961	50,18,00,771	18,73,27,642	41,23,08,788	32,37,39,244	2,41,37,45,582	49,73,69,601	5,39,60,693
Remittances	15,442	13,30,828	5,11,356	1,58,69,970	45,47,747	37,95,775	25,05,004	39,95,074
Total Part III—Public Account	1,23,17,34,945	58,85,79,680	19,48,19,081	44,16,45,234	34,14,36,605	2,45,24,09,871	2,05,44,146	6,29,21,764
Total Receipts Parts I, II and III	3,13,22,45,817	1,65,89,74,677	72,54,03,342	1,35,72,02,069	1,73,92,37,394	4,68,69,34,970	1,85,40,40,540	38,90,38,599
Opening Balance on 1st April 1960	-15,47,52,845	1,42,98,180	-1,38,61,815	5,93,78,278	81,22,494	-63,53,234	2,29,02,483	1,53,68,162
GRAND TOTAL	2,97,74,92,972	1,67,32,72,857	71,15,21,527	1,41,65,80,367	1,74,73,59,888	4,88,05,81,736	1,87,69,43,023	40,44,06,761

(2) Includes figures for April 1960 of the Composite Bombay State.

of each of the STATE GOVERNMENTS for the year ended 31st March, 1961—*concl'd.*

Disbursements	Government of Maharashtra (z)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ART I—CONSOLIDATED FUND								
(1) EXPENDITURE ON REVENUE ACCOUNT								
Direct Demands on the Revenue	11,83,61,138	8,68,55,219	2,73,04,302	4,32,93,441	3,71,12,511	12,77,87,375	7,28,83,352	1,20,89,774
Irrigation	2,49,62,833	3,61,58,104	59,74,319	2,18,74,581	80,76,933	5,66,89,318	1,38,04,079	85,47,031
Debt Services	11,78,13,623	4,34,89,331	3,27,13,155	4,46,39,402	3,20,84,956	24,62,79,387	7,07,72,501	—42,50,600
Civil Administration	70,68,13,533	47,94,17,389	17,94,27,950	29,81,59,542	28,87,01,837	70,15,66,293	50,60,50,512	5,68,58,596
Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.	6,34,24,737	7,87,06,312	4,15,90,247	4,23,24,015	2,27,44,649	5,18,51,834	5,75,86,882	2,13,97,461
Electricity Schemes	64,263	..	44,60,370	..	..	1,26,21,365	..	5,45,915
Miscellaneous	11,35,87,110	4,42,34,982	3,34,13,099	11,83,91,314	4,26,36,279	13,57,45,719	16,63,00,429	2,13,00,045
Extraordinary Items	4,76,24,348	2,62,88,263	3,06,16,227	2,21,25,887	2,32,51,901	11,05,78,387	4,30,29,327	77,76,387
Total	1,19,26,51,645	79,51,99,600	35,34,99,669	59,18,08,182	45,46,08,566	1,44,31,19,648	93,04,27,082	12,12,64,619
Excess of EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE	1,80,84,586	..	7,62,481	..	1,49,77,677	..	..	..
(2) CAPITAL EXPENDITURE								
Capital Expenditure outside the Revenue Account—								
Irrigation	10,77,76,784	8,92,61,606	1,13,47,124	4,82,42,722	8,42,98,669	7,96,80,931	79,83,943	1,69,32,821
Other Heads	20,30,44,666	21,61,14,343	10,70,61,485	19,02,65,773	15,78,28,661	—50,16,24,453	21,94,66,211	4,47,43,041
Total	31,08,21,450	30,53,75,949	11,84,08,609	23,85,08,495	24,21,27,230	—42,19,43,522	22,74,50,154	6,16,65,862
(3) DEBT, INCLUDING LOANS AND ADVANCES								
Permanent Debt	2,76,71,955	46,925	..	..	..	6,79,93,086	..	..
Floating Debt	18,83,00,000	..	..	..	52,10,02,403	7,09,00,000	..	9,14,76,351
Loans from the Central Government	7,60,59,087	4,61,17,333	4,81,12,605	10,19,07,092	5,07,39,581	10,63,86,947	5,64,64,839	4,21,91,572
Other Loans	33,21,242	37,16,826	6,96,852	14,04,622	7,98,250	24,61,864	9,42,788	53,041
Loans and Advances by State Governments.	23,86,53,025	9,89,47,589	1,81,13,173	20,01,66,254	16,08,93,438	83,08,63,615	10,32,19,406	1,84,35,365
In or State Settlements	1,04,06,666	1,06,59,196	..	..	..	..	..	..
Total	54,44,11,945	15,94,87,839	6,79,22,630	30,34,77,968	73,34,33,672	1,07,86,06,612	16,06,27,133	15,21,56,329
Total Part I—Consolidated Fund	2,04,78,85,040	1,26,09,63,388	54,18,30,908	1,13,37,84,645	1,43,01,69,868	2,09,97,81,638	1,31,85,04,369	33,50,86,810
PART II—CONTINGENCY FUND								
Contingency Fund	4,19,66,471	12,05,629	..	36,907	19,00,328	44,52,000	8,667	..
PART III—PUBLIC ACCOUNT								
Unfunded Debt	1,74,06,257	4,83,00,294	28,53,300	72,36,358	90,35,321	1,43,82,440	1,12,27,362	29,55,059
Deposits and Advances (other than those included in Part I).	80,93,46,721	33,49,84,043	11,78,50,832	25,05,24,593	28,89,23,026	2,34,64,67,921	30,95,13,446	4,83,43,305
Remittances	5,28,68,990	1,45,35,148	4,73,43,300	68,97,077	92,80,575	37,94,850	2,45,49,888	..
Total Part III—Public Account	87,95,61,968	39,78,19,485	16,80,92,522	27,06,58,028	30,72,18,922	2,66,40,46,251	53,63,10,636	5,13,28,655
Total Disbursements Parts I, II and III	2,96,94,13,479	1,66,90,88,402	70,99,23,430	1,40,44,88,580	1,73,92,89,116	4,66,82,79,889	1,85,49,04,612	38,64,15,366
Closing Balance on 31st March 1961	80,79,493 (a)	1,41,84,455 (b)	15,98,097 (c)	1,20,90,787 (d)	89,70,770 (e)	1,23,01,847 (f)	2,20,38,411 (g)	1,74,91,296 (h)
GRAND TOTAL	2,97,74,82,972	1,67,32,72,857	71,15,21,527	1,41,65,80,367	1,74,78,59,888	4,68,06,81,736	1,87,69,43,223	40,44,06,761

(a) Exclusive of Rs. 36,04,73,289

(b) Exclusive of Rs. 27,64,89,723

(c) Exclusive of Rs. 8,64,78,625

(d) Exclusive of Rs. 5,76,46,742

(e) Exclusive of Rs. 11,85,84,201

(f) Exclusive of Rs. 36,71,07,296

(g) Exclusive of Rs. 27,20,85,868

(h) Exclusive of Rs. 2,58,45,916

(z) Includes figures for April, 1960 of the Composite Bombay State.

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	Andhra	Assam	Bihar	Gujarat	Kerala	Item No.
			General	Pradesh					
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—PRINCIPAL HEADS OF REVENUE—									
I—Customs	9	53—63	1,29,46,663	31,69,533	3,33,751	20,28,962	5,63,13,199	8,91,54,766	1
II—Union Excise Duties	10	66-77	3,63,33,123	19,61,05,745	8,89,52,253	25,36,24,036	41,43,21,007	12,37,03,128	2
III—Corporation Tax	11	80-81	1,19,36,553	1,37,40,397	70,55,710	1,12,08,982	53,10,545	2,41,43,527	3
IV—Taxes on Income other than Corporation Tax.	12	81—87	15,42,97,814	-2,93,79,753	-63,04,452	-4,84,51,404	6,54,01,173	-32,82,690	4
V—Estate Duty	12	91-91	9,13,654	-9,49,138	-2,91,076	-27,42,962	6,11,149	-1,23,679	5
V.A—Taxes on Wealth	13-B	91-95	20,71,449	53,34,201	3,70,783	11,92,704	1,12,26,241	9,87,702	6
V.B—Taxes on Railway Fares	13-D	96-97	15,83,65,786	-1,21,43,000	-37,37,000	-1,29,49,000	-69,79,000	-24,93,000	7
V.C—Expenditure Tax	13-F	98-99	2,06,742	22,10,385	47,939	7,189	8,94,099	20,872	8
V.D—Gift Tax	13-H	100-191	2,76,615	10,16,458	87,779	66,037	4,84,452	5,28,129	9
VI—Opium	14	103	..	..	..	..	..	..	10
VII—Land Revenue	15	104	9,38,697	..	31,48,509	..	..	17,339	11
VIII—State Excise Duties	16	110	1,59,78,903	..	2,45,696	..	..	..	12
IX—Stamps	17	114	97,97,723	..	6,39,602	..	..	2,642	13
X—Forest	19	118	1,22,83,128	..	14,06,980	11,322	10,787	..	14
XI—Registration	19	120	8,10,998	..	2,64,396	..	..	..	15
XII—Taxes on Vehicles	20	122	46,08,969	..	4,97,979	..	..	..	16
XII.A—Sales Tax	20-D	124	6,08,53,151	..	8,08,982	..	..	..	17
XIII—Other Taxes and Duties	21	126—128	3,64,65,375	..	3,59,523	..	..	..	18
Total			51,06,85,665	18,67,98,772	9,39,76,934	20,46,05,857	54,80,93,612	23,26,61,736	19
B—RAILWAYS—									
XV—Indian Government Railways—									
A—Commercial Lines—									
Gross Receipts	24	142	4,53,61,94,886	..	..	..	..	..	20
Deduct—Working Expenses	24	143	3,57,74,32,483	..	..	..	..	..	21
Deduct—Payments to worked lines	24	143	9,17,722	..	..	..	..	..	22
Net Receipts			96,77,44,675	..	..	..	..	..	23
R—Strategic Lines—									
Gross Receipts	24	142	18,02,770	..	..	..	..	..	24
Deduct—Working Expenses	24	143	20,92,973	..	..	..	..	..	25
Net Receipts			-21,41,908	..	..	..	..	..	26
Total Net Receipts			96,56,03,467	..	..	..	..	..	27
XVI—Subsidised Companies	27	152	8,41,799	..	..	..	..	..	28
XVI.A—Railway Miscellaneous Receipts—									
Commercial Lines	28	153	3,80,11,370	..	..	..	..	..	29
Total			1,08,18,55,546	..	..	..	..	..	30
C—LICIGATION, ETC.—									
XVII—Irrigation, etc. Works (Commercial)—									
Gross Receipts	30	160	..	..	..	..	..	..	31
Deduct—Working Expenses	33	204	..	..	..	..	..	..	32
Net Receipts			..	..	..	..	..	..	33
XVIIII—Irrigation, etc. Works (Non-Commercial).	34	214	467	..	16,845	..	..	..	34
Total			467	..	16,845	..	..	..	35
Carried over			1,53,25,42,748	18,87,98,772	9,39,93,779	20,46,65,857	54,80,93,612	23,26,61,736	36

of the CENTRAL GOVERNMENT for the year ended 31st March, 1961

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	-13,628	31,49,03,759	70,44,45,951	7,12,860	..	1,95,78,097	4,22,331	..	59,57,56,753	-2,512	1,70,03,10,444
2	14,75,29,211	31,90,96,945	1,09,91,72,462	6,34,64,086	3,46,55,355	6,61,53,001	3,92,88,807	41,65,48,412	84,32,94,881	7,67,574	4,16,35,13,086
3	33,87,680	7,64,25,066	37,11,29,691	2,29,37,733	6,53,097	1,41,30,534	23,70,043	1,89,69,625	51,36,39,455	34,303	1,06,69,73,131
4	-1,73,01,218	4,81,61,451	50,36,36,409	85,66,437	-1,89,09,427	-3,96,599	-1,50,50,086	-8,18,22,600	25,20,07,309	-61,63,195	81,36,72,509
5	-11,08,877	3,87,312	73,63,626	2,61,565	-10,46,755	-5,35,412	-7,99,306	-38,45,099	31,07,664	-3,14,012	17,70,954
6	22,19,445	48,29,628	2,52,94,099	20,50,125	3,42,978	10,07,328	21,78,384	25,37,912	1,56,45,664	1,94,500	8,14,89,423
7	-1,14,59,000	-89,77,000	-1,54,71,000	-61,37,000	-24,55,000	-1,11,84,000	-93,36,000	-2,58,70,000	-87,01,000	..	2,09,65,786
8	5,36,729	5,42,608	21,41,590	6,87,596	33,604	4,05,445	5,61,121	2,00,775	4,95,566	..	90,50,099
9	1,05,942	15,56,559	23,00,375	4,69,765	18,645	2,87,627	1,52,531	3,70,970	10,63,091	..	88,49,869
10	-14,723	..	..	..	..	678	27,977	5,03,56,316	..	..	5,03,70,248
11	..	..	..	..	..	16,14,166	..	..	..	..	59,18,101
12	..	..	..	..	..	20,60,068	..	..	..	..	1,82,85,632
13	..	..	2,46,44,878	..	..	5,96,922	..	..	43	..	3,56,81,810
14	7,000	2,18,220	3,336	4,498	..	2,37,01,829	16,107	29,222	..	..	3,33,02,429
15	..	..	..	..	..	44,103	..	..	..	..	11,19,395
16	..	..	..	..	..	1,58,203	..	..	..	..	52,65,201
17	..	..	..	..	..	2,05,955	..	..	..	..	5,18,67,086
18	..	..	..	..	..	7,06,526	..	..	..	..	3,75,34,724
19	39,47,561	65,72,04,436	2,71,96,61,117	12,30,24,065	1,32,92,497	11,87,37,531	1,93,25,969	37,75,37,873	2,21,64,00,026	-54,83,342	8,14,10,30,329
20	..	..	..	..	..	..	..	..	..	..	4,56,61,94,886
21	..	..	..	..	..	..	..	..	..	..	3,57,55,32,483
22	..	..	..	..	..	..	..	..	..	..	5,17,728
23	..	..	..	..	..	..	..	..	..	..	98,77,44,675
24	..	..	..	..	..	..	..	..	..	..	18,52,770
25	..	..	..	..	..	..	..	..	..	..	39,93,978
26	..	..	..	..	..	..	..	..	..	..	-21,41,208
27	..	..	..	..	..	..	..	..	..	..	98,56,03,467
28	..	..	..	..	..	..	..	..	..	..	3,41,759
29	..	..	..	..	..	..	..	..	..	..	3,59,11,370
30	..	..	..	..	..	..	..	..	..	..	1,02,19,56,696
31	..	..	..	..	..	..	..	..	..	..	..
32	..	..	..	..	..	..	..	..	..	..	..
33	..	..	..	..	..	..	..	..	..	..	..
34	..	..	..	..	..	60	..	..	..	..	17,372
35	..	..	..	..	..	60	..	..	..	..	17,372
36	12,39,47,561	65,72,04,436	2,71,96,61,117	12,30,24,065	1,32,92,497	11,87,37,531	1,93,25,969	37,75,37,873	2,21,64,00,026	-54,83,342	9,16,29,04,299

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

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

HEADS OF REVENUE	No. of Account	Page	India	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
			General						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			1,53,25,42,748	18,07,98,772	9,39,93,779	20,46,05,857	54,80,93,612	23,26,61,736	37
D—POSTS AND TELEGRAPHS—									
XIX—Posts and Telegraphs—									
Gross Receipts	38-A	227	77,14,70,384	..	..	..	..	..	38
Deduct—Working Expenses	39	228	65,05,00,725	..	..	..	..	..	39
Net Receipts			12,09,00,659	..	..	..	..	..	40
E—DEBT SERVICES—									
XX—Interest	41	232	12,02,80,818	2,20,672	1,70,581	60,242	2,14,427	13,51,004	41
F—CIVIL ADMINISTRATION—									
XXI—Administration of Justice	45	262	17,88,000	..	91,764	..	1,500	1,286	42
XXII—Jails	46	264	1,23,086	..	13,830	..	..	5	43
XXIII—Police	47	266	14,32,630	1,05,900	1,65,375	65,333	2,80,583	32,734	44
XXIV—Ports and Pilotage	48	270	24,97,790	..	..	..	..	..	45
XXIV-A—Mercantile Marine	49	274	..	20,239	..	..	5,546	13,803	46
XXV—Lighthouses and Lightships	50	275	3,64,196	..	..	..	4,12,701	..	47
XXVI—Education	55	280	46,06,893	46,636	3,63,626	21,393	2,30,411	20,480	48
XXVII—Medical	56	286	72,03,619	260	30,059	5,64,067	26	687	49
XXVIII—Public Health	57	288	33,32,402	15,481	2,390	833	908	4,116	50
XXIX—Agriculture	58	293	20,07,390	1,93,072	3,27,580	81,911	17,824	2,76,408	51
XXIX-A—Rural Development	59	297	17,505	..	..	..	..	..	52
XXX—Animal Husbandry	60	298	27,889	6,708	3,466	6,810	947	712	53
XXXI—Co-operation	61	300	3,33,152	..	16,103	..	3	..	54
XXXII—Industries and Supplies	62	302	28,67,19,303	..	2,08,323	(—)6,931	26,420	68,917	55
XXXIII—Aviation	63	311	1,00,03,091	47,483	3,78,980	24,350	32,255	5,139	56
XXXIV—Broadcasting	64	313	2,08,76,872	6,708	6,307	7,880	23,863	2,096	57
XXXVI—Miscellaneous Departments	66	314	2,24,30,078	16,58,118	1,53,946	6,23,394	2,74,000	8,93,320	58
Total			47,34,36,621	20,97,683	17,00,151	14,59,000	14,07,587	8,19,853	59
G—CURRENCY AND MINT—									
XXXVII—Currency	67	322	39,058	1,410	..	..	..	..	60
XXXVIII—Mint	68	324	14,02,55,200	18,488	..	..	..	..	61
Total			14,02,94,258	19,898	..	..	..	..	62
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
XXXIX—CIVIL WORKS	70	328	2,72,40,674	8,391	7,93,224	2,56,488	54,006	13,543	63
XI-A—Receipts from Multipurpose River Schemes.	71-B	333	88,184	..	..	..	..	..	64
Total			2,73,28,708	8,391	7,93,224	2,56,488	54,006	13,543	64
I—ELECTRICITY SCHEMES—									
XLI—Receipts from Electricity Schemes—									
Gross Receipts	75	350	..	..	10,49,160	..	..	..	64
Deduct—Working Expenses	75-A	354	44,431	..	11,50,060	..	..	..	61
Net Receipts			(—)44,431	..	(—)1,00,900	..	..	..	65
Carried over			2,43,49,92,350	18,91,45,331	9,98,35,835	20,64,42,197	54,67,90,632	23,47,44,236	66

the CENTRAL GOVERNMENT for the year ended 31st March, 1961—contd.

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37	12,39,47,561	66,72,04,436	2,71,96,61,117	12,30,24,065	1,32,92,497	11,87,37,591	1,98,25,969	37,75,37,873	2,21,64,00,026	(—)54,83,342	9,16,28,04,287
38	..	..	..	..	..	..	..	..	..	..	77,14,70,384
39	..	..	..	..	..	..	..	..	..	..	65,05,00,725
40	..	..	..	..	..	..	..	..	..	..	12,09,69,689
41	45,617	15,79,811	77,27,088	5,91,876	89,842	3,35,521	1,86,285	21,683	87,77,198	5,90,529	14,81,55,844
42	..	5,054	5,089	..	..	89,575	1,250	..	31,201	269	19,82,753
43	..	..	..	..	..	8,414	..	..	..	..	1,44,285
44	2,75,598	93,406	2,15,973	1,18,630	31,191	2,23,986	2,46,195	6,72,779	2,43,166	26,684	44,29,962
45	..	..	..	..	..	..	..	..	..	..	26,97,790
46	..	20,991	6,31,403	..	..	..	..	..	3,15,936	..	9,08,007
47	..	17,68,007	34,31,958	..	..	..	..	..	14,85,850	..	73,62,702
48	6,936	10,77,582	8,66,524	1,09,667	35,255	2,07,563	42,494	8,07,557	6,40,338	12,328	84,94,634
49	15	95,276	10,937	80	55,425	51,032	—50	516	2,89,716	22	83,01,047
50	10,301	1,42,914	1,71,193	1,21,872	36	10,72,063	3,811	1,650	14,16,883	..	53,03,063
51	2,14,363	1,88,539	60,27,794	23,168	60,534	8,39,891	18,65,734	2,78,134	17,430	9,490	1,24,89,212
52	22,576	..	..	..	..	..	..	..	..	..	40,181
53	25,134	1,28,987	35,406	24,217	15,087	2,14,935	2,081	13,62,083	22,178	..	18,76,620
54	..	..	64,141	..	3	—2,35,771	..	..	..	..	1,77,631
55	2,836	—500	2,22,43,308	794	..	2,77,217	16,403	..	..	..	41,95,55,240
56	1,798	87,536	2,07,265	13,016	15,571	3,557	14,844	4,82,364	2,15,280	922	1,16,03,730
57	11,840	3,68,762	36,742	14,917	1,959	15,558	3,473	11,647	6,62,422	4,936	2,80,56,182
58	2,67,139	32,78,093	88,48,552	5,92,797	74,608	13,21,805	2,17,955	48,73,213	13,95,658	18,842	4,65,21,026
59	4,39,539	72,55,026	4,26,97,364	10,19,118	2,89,639	40,89,805	24,13,500	84,89,943	67,36,059	73,462	55,99,44,060
60	..	42,512	42,02,52,429	63	..	..	..	37,231	51,423	..	42,94,14,186
61	..	..	13,78,497	..	..	..	..	..	8,61,456	..	15,16,17,716
62	..	42,512	43,06,30,986	63	..	..	..	37,231	9,12,879	..	58,10,31,901
63	2,62,783	4,90,134	7,07,134	5,528	1,23,482	16,37,942	43,560	7,25,350	3,19,301	49,089	3,27,30,529
64	..	..	2,02,487	..	..	..	..	..	..	19	2,90,640
65	2,62,783	4,90,134	9,09,621	5,528	1,23,482	16,37,942	43,560	7,25,350	3,19,301	49,108	3,30,21,169
66	..	..	..	..	..	7,51,301	..	..	..	..	18,09,461
67	..	..	..	..	..	6,42,192	..	..	..	..	18,36,593
68	..	..	..	..	..	1,09,199	..	..	..	..	—36,123
69	12,50,96,500	66,65,71,919	3,80,16,26,076	12,46,43,650	1,37,95,460	12,49,10,058	2,24,69,314	38,66,12,080	2,23,31,45,463	—47,70,243	10,80,59,90,838

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

HEADS OF REVENUE	No. of Account	Page	India	Andhra	Assam	Bihar	Gujarat	Kerala	Item No.
			General	Pradesh					
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			2,43,40,62,350	18,91,45,331	9,66,26,835	30,64,42,187	51,97,63,632	23,47,46,226	70
J—MISCELLANEOUS—									
XLIV—Receipts in-aid of Superannuation	79	378	1,32,98,626	91,958	62,484	1,63,606	1,70,195	3,14,806	71
XLV—Stationery and Printing	80	368	75,35,143	..	31,073	522	..	..	72
XLV-A—Contribution from Railways	80-B	389	4,77,19,484	..	..	..	..	..	73
XLV-B—Contribution from Posts & Telegraphs	80-C	389	45,50,645	..	..	..	..	..	74
XLVI—Miscellaneous	81	390	12,28,55,451	4,46,256	57,03,528	2,98,728	8,74,343	1,99,774	75
XLVI-A—Receipts from Road and Water Transport Schemes—									
Gross Receipts	81-B	394	..	..	11,83,347	..	..	3,962	76
Deduct—Working Expenses	81-B	394	..	..	18,37,055	..	..	3,12,656	77
Net Receipts	81-B	394	..	..	-6,43,738	..	..	-3,08,794	78
Total			19,58,89,549	5,38,254	51,53,347	4,67,866	16,44,538	2,05,766	79
K—DEFENCE SERVICES—									
XLVII—Defence Services—Effective	86-A	433	22,91,91,868	..	..	..	..	..	80
XLVIII—Defence Services—Non-Effective	87-A	439	29,84,544	..	..	..	..	..	81
Total			23,14,76,412	..	..	..	..	..	82
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—									
L—Miscellaneous Adjustments between Central and State Governments.	89	446	..	..	..	..	..	..	83
M—EXTRAORDINARY ITEMS—									
LI—Extraordinary Receipts	90	450	1,66,46,228	..	..	10	..	..	84
LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works.	90-C	452	7,943	6,060	66,541	1,538	44	784	85
LI-C—Preparation Receipts	91-C	453	3,55,865	..	..	..	..	..	86
Total			2,72,05,131	6,060	66,541	5,846	44	784	87
TOTAL ORDINARY REVENUE			2,98,94,17,323	18,96,89,835	10,19,95,723	20,69,15,889	55,08,14,214	23,49,62,795	88

CENTRAL GOVERNMENT for the year ended 31st March, 1961—concl'd.

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	12,50,55,500	66,65,71,919	3,20,16,26,076	12,46,43,650	1,37,95,460	12,49,10,058	2,24,60,314	28,08,12,080	2,21,31,45,463	-47,70,243	10,60,59,90,828
71	1,06,872	2,14,276	5,08,023	64,794	27,518	1,30,225	70,103	1,33,076	2,41,183	62,026	1,56,77,509
72	..	..	..	..	..	1,41,955	-198	..	..	..	77,03,495
73	..	..	..	..	..	..	..	..	..	..	4,77,19,484
74	..	..	..	..	..	..	..	..	..	..	45,50,646
75	5,01,946	17,21,115	28,19,000	3,77,917	1,24,490	22,61,565	2,56,234	10,90,546	16,90,225	10,64,938	14,23,29,116
76	..	..	..	..	..	79,55,177	..	..	..	..	91,57,386
77	..	..	..	..	..	79,19,353	..	..	..	..	1,00,79,094
78	..	..	..	..	..	35,824	..	..	..	..	-9,16,708
79	6,11,818	16,35,391	33,57,022	4,42,711	1,61,878	25,69,569	3,26,139	12,26,622	19,31,408	11,27,014	21,70,63,601
80	..	..	..	..	..	..	..	..	..	..	22,84,91,808
81	..	..	..	..	..	..	..	..	..	..	29,84,644
82	..	..	..	..	..	..	..	..	..	..	23,14,76,502
83	..	..	..	..	..	..	..	..	..	..	..
84	..	..	..	..	..	..	..	4,357	..	..	3,68,50,619
85	7,552	..	..	10,287	..	1,46,103	4,802	15,461	..	..	2,91,272
86	..	..	..	..	..	..	..	..	6,035	..	3,61,061
87	7,552	..	..	10,287	..	1,46,103	4,802	19,818	6,035	..	3,75,02,553
88	12,57,14,870	66,65,07,310	3,20,49,53,028	12,50,96,618	1,39,57,438	12,76,25,730	2,28,00,255	38,80,53,620	2,23,50,82,906	-35,43,229	11,09,20,39,094

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

HEADS OF EXPENDITURE	No. of Account	Page No.	India	Andhra	Assam	Bihar	Gujarat	Kerala	Item No.
			General	Pradesh					
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—DIRECT DEMANDS ON THE REVENUE—									
1—Customs	9-A	84-85	15,03,251	5,09,471	14,61,295	50,680	20,18,198	18,52,227	1
2—Union Excise Duties	10-A	76-79	36,33,385	6,98,80,497	2,54,33,720	6,05,37,762	8,28,30,112	2,71,62,403	2
3—Corporation Tax	11-A	82	37,600	54,150	20,462	33,588	55,437	1,05,242	3
4—Taxes on Income other than Corporation Tax.	12-A	88-89	43,57,128	30,05,786	10,16,151	18,67,664	36,62,767	11,81,134	4
5—Estate Duty	13-A	92	20,110	35,219	10,044	19,298	36,970	22,040	5
5 A—Taxes on Wealth	13-C	94-95	43,207	1,07,080	7,473	24,783	2,26,013	20,804	6
5 B—Taxes on Railway Fares	13-E	96	11,31,650	..	..	..	..	..	7
5 C—Expenditure Tax	13-G	98-99	4,110	42,833	798	142	18,823	654	8
5 D—Gift Tax	13-I	100-101	5,627	21,663	1,741	1,740	15,366	10,671	9
6—Opium	14-A	103	..	..	..	..	..	..	10
7—Land Revenue	15-A	106-107	1,67,689	..	36,83,783	..	..	42,694	11
8—State Excise Duties	16-A	110-111	44,96,837	..	93,336	..	..	..	12
9—Stamps	17-A	114-115	1,78,720	..	41,263	..	..	195	13
10—Forest	18-A	118-119	1,38,76,008	11,11,000	21,37,063	23,64,836	8,64,862	4,15,900	14
11—Registration	19-A	120-121	99,516	..	1,20,090	..	..	..	15
12—Taxes on Vehicles	20-A	122-123	28,96,553	..	5,39,255	..	..	..	16
12 A—Sales Tax	20-C	124-125	10,78,882	..	36,817	..	..	..	17
13—Other Taxes and Duties	21-A	130-131	1,94,25,829	..	2,35,530	..	..	..	18
Total			6,34,89,527	7,47,69,908	3,48,88,624	6,54,00,382	8,97,28,137	3,05,37,064	19
B—RAILWAY REVENUE ACCOUNT—									
15 A—Dividend to General Revenue	24	151	85,85,97,178	..	..	..	..	..	20
15 B—Appropriation from Railway Surplus	25-B	148	23,01,42,180	..	..	..	..	..	21
15 C—Subsidised Companies	27-A	152	9,64,973	..	..	..	..	..	22
15 D—Miscellaneous Railway Expenditure—									
Commercial Lines	28-A	163	2,71,65,200	..	..	..	..	..	23
15 E—Miscellaneous Railway Expenditure—									
Strategic Lines	28-A	163	2,391	..	..	..	..	..	24
15 F—Open Lines Works—Revenue	23	136	11,48,84,908	..	..	..	..	..	25
Total			1,02,18,55,886	..	..	..	..	..	26
G—REVENUE ACCOUNT OF IRRIGATION, ETC., WORKS									
18—Other Revenue Expenditure financed from Ordinary Revenue	35	216	3,16,866	..	4,62,719	..	..	..	27
Total			3,16,866	..	4,62,719	..	..	..	28
H—POSTS AND TELEGRAPHS REVENUE ACCOUNT—									
20—Dividend to General Revenue	3	223	4,23,33,658	..	..	..	..	..	29
20 A—Appropriations from Posts and Telegraphs surplus	36	223	7,86,36,001	..	..	..	..	..	30
Total			12,09,69,659	..	..	..	..	..	31
Carried over			1,19,66,32,438	7,47,69,908	3,53,51,343	6,54,00,382	8,97,28,137	3,05,37,064	32

ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1961.

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	36,32,899	1,26,66,870	2,47,819	..	8,79,970	6,74,173	..	97,99,066	..	3,81,00,019
2	4,91,42,374	6,67,13,310	8,68,22,788	4,04,31,831	2,65,04,206	3,96,78,257	3,00,69,757	12,32,65,119	6,85,42,612	1,14,11,087	82,20,80,169
3	11,619	3,01,863	15,87,825	97,932	5,175	53,553	12,234	84,238	21,54,944	170	45,96,041
4	10,80,679	40,11,138	1,13,88,523	18,65,587	3,22,667	23,37,040	10,15,249	45,36,968	93,65,248	3,30,854	5,14,05,233
5	20,412	73,249	2,12,087	41,365	1,432	16,383	9,492	24,549	1,10,517	488	6,53,217
6	46,015	1,00,292	5,97,689	41,923	7,183	21,878	44,078	54,136	3,15,285	4,012	16,61,816
7	..	..	..	..	..	..	..	..	..	..	11,31,658
8	10,644	10,759	42,807	12,770	686	8,040	11,128	6,212	10,199	..	1,83,485
9	3,757	33,171	62,625	9,845	396	6,578	3,173	8,503	22,107	..	1,98,063
10	1,77,25,196	..	..	..	..	..	1,45,85,542	1,16,38,293	..	..	4,39,49,023
11	..	..	..	..	..	19,24,822	..	..	..	..	60,98,987
12	..	..	..	..	..	1,55,972	..	..	..	..	49,47,847
13	..	..	2,26,39,832	..	..	13,028	..	..	34,237	..	2,29,08,093
14	12,30,468	15,55,724	16,61,556	17,21,695	6,21,000	1,09,51,388	21,88,246	29,15,484	8,89,000	..	4,56,14,018
15	..	..	..	..	..	709	..	..	..	..	2,20,315
16	..	..	..	..	..	1,59,540	..	..	..	..	35,85,348
17	..	..	..	..	..	21,000	..	..	..	..	11,36,499
18	..	..	..	..	..	5,17,015	..	..	..	..	2,02,88,174
19	4,98,72,164	7,54,32,406	12,86,42,302	4,44,71,767	2,75,32,744	5,68,45,753	4,86,13,070	15,25,33,502	9,12,43,215	1,17,46,541	1,06,67,48,005
20	..	..	..	..	..	..	..	..	..	..	55,85,97,178
21	..	..	..	..	..	..	..	..	..	..	32,01,42,160
22	..	..	..	..	..	..	..	..	..	..	9,06,973
23	..	..	..	..	..	..	..	..	..	..	2,71,52,306
24	..	..	..	..	..	..	..	..	..	..	3,291
25	..	..	..	..	..	..	..	..	..	..	11,49,64,688
26	..	..	..	..	..	..	..	..	..	..	1,02,18,56,596
27	..	..	..	..	..	4,86,268	..	..	..	..	12,65,643
28	..	..	..	..	..	4,86,268	..	..	..	..	12,65,643
29	..	..	..	..	..	..	..	..	..	..	4,23,33,658
30	..	..	..	..	..	..	..	..	..	..	7,86,38,091
31	..	..	..	..	..	..	..	..	..	..	12,09,69,659
32	4,98,72,164	7,54,32,406	12,86,42,302	4,44,71,767	2,75,32,744	5,73,32,021	4,861,3,070	15,25,33,502	9,12,43,215	1,17,46,541	2,21,06,29,908

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

HEADS OF EXPENDITURE	No. of Account	Page No.	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			1,19,96,22,438	7,47,89,908	2,52,51,243	6,54,00,283	2,97,22,127	2,06,97,084	1
E.—DEBT SERVICES—									
22—Interest on Debt and Other Obligations—									
A—Interest on Ordinary Debt—									
(i) Rupee Debt	41-A	234—237	5,22,54,236	29,54,726	22,95,223	1,01,15,062	75,15,022	22,31,604	2
(ii) Sterling Debt	41-A	238	5,22,77,646	..	..	..	..	..	3
(iii) Other Debt	41-A	238	19,04,16,023	..	..	..	..	..	4
B—Interest on Unfunded Debt	41-A	238—239	57,40,47,047	12,27,800	3,72,280	12,44,470	19,19,318	7,78,807	5
C—Interest on Other Obligations	41-A	240	4,02,88,700	87,62,166	74,204	1,98,578	9,65,816	1,46,415	6
D—Transfers	41-A	241	57,11,49,512	2,73,54,261	1,18,05,194	2,75,22,198	2,23,62,160	1,59,42,057	7
Remainder chargeable to Debt and Other Obligations	41-A	241	12,92,21,448	-2,09,19,500	-80,63,107	-2,59,62,488	-1,29,62,411	-1,29,85,231	8
23—Appropriation for Reduction or Avoidance of Debt.	42	280	5,00,00,000	..	..	..	..	..	9
Total			18,92,21,448	-2,09,19,500	-80,63,107	-2,59,62,488	-1,29,62,411	-1,29,85,231	10
F.—CIVIL ADMINISTRATION—									
25—General Administration	43	288	13,52,82,208	17,79,561	56,14,779	10,12,062	1,32,762	7,25,280	11
26—Audit	44	261	2,19,62,162	56,42,551	31,57,060	24,01,414	27,06,094	24,66,964	12
27—Administration of Justice	45-A	262	39,56,986	..	4,79,457	..	3,100	..	13
28—Jails	46-A	264	12,98,879	..	6,78,664	..	..	1,460	14
29—Police	47-A	268	2,88,44,203	22,09,616	2,29,29,223	2,71,204	24,19,220	1,24,706	15
30—Ports and Pilotage	48-A	271	27,80,222	..	..	..	..	..	16
30-A—Maritime Marine	49-A	274	2,84,221	2,81,144	..	..	2,15,124	38,566	17
31—Lighthouses and Lightships	50-A	275	59,45,999	..	..	..	2,11,089	..	18
34—Tribal Areas	52	276	..	..	11,59,29,226	..	..	..	19
35—External Affairs	53	277	2,99,71,271	1,24,204	22,22,204	1,20,994	..	28,113	20
36—Scientific Departments	54	278	8,11,81,626	59,89,999	24,26,068	84,27,145	11,82,502	21,62,773	21
37—Education	55-A	284	13,87,94,680	1,71,00,980	1,58,62,288	2,76,25,568	93,25,647	1,01,51,122	22
38—Medical	56-A	286	3,18,22,251	96,55,404	27,29,408	78,50,474	18,02,759	41,54,017	23
39—Public Health	57-A	288	2,42,48,585	63,80,253	12,43,048	5,91,962	21,17,488	24,21,667	24
40—Agriculture	58-A	294	2,41,21,479	1,12,21,746	21,62,974	1,17,64,202	22,25,986	68,65,223	25
40-A—Rural Development	59-A	297	1,09,075	8,98,653	70,000	11,10,067	2,64,775	2,26,283	26
41—Animal Husbandry	60-A	298	12,25,279	24,81,795	4,74,068	9,82,000	25,77,200	51,621	27
42—Co-operation	61-A	300	2,71,63,565	3,28,000	6,98,122	19,663	..	64,522	28
43—Industries and Supplies	62-A	304	53,58,19,285	88,24,000	41,88,808	22,25,000	9,58,000	59,08,128	29
44—Aviation	63-A	312	1,44,26,294	7,49,116	11,00,649	7,22,202	7,24,126	1,85,990	30
45—Broadcasting	64-A	313	1,79,99,269	15,90,760	9,81,997	9,92,077	14,05,280	11,44,431	1
47—Miscellaneous Departments	66-A	320	9,80,47,248	26,82,177	25,69,424	2,02,60,025	22,29,792	14,81,042	32
Total			1,28,57,55,299	7,91,14,885	18,56,25,433	8,83,89,200	3,26,11,965	2,92,32,928	33
FF—Civil Administration—									
Capital Account within the Revenue Account—									
43-A—Capital Outlay on Industrial Development	62-B	306	2,17,826	..	..	..	..	..	34
Carried over			2,67,18,37,011	13,29,65,293	21,29,13,069	12,78,25,994	11,02,77,691	5,79,84,761	35

ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—*contd.*

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,99,72,164	7,64,32,405	12,96,43,302	4,44,71,767	2,75,32,744	5,73,32,031	4,86,13,070	15,25,33,502	9,12,43,215	1,17,46,541	2,21,68,39,308
2	27,30,190	2,80,54,833	93,99,94,234	1,32,87,285	5,52,155	31,63,832	3,00,866	58,44,018	10,42,94,076	..	1,18,37,99,180
3	..	..	..	..	..	..	..	..	..	..	5,22,77,946
4	..	..	..	..	..	..	..	..	..	..	19,04,16,033
5	7,39,622	19,06,563	88,33,965	9,36,686	2,30,966	17,76,361	2,85,875	30,06,037	40,47,670	1,13,630	40,14,67,077
6	96,864	4,26,396	63,34,396	2,12,968	21,251	4,12,872	81,150	4,84,590	22,26,706	6,571	5,76,98,496
7	6,94,32,143	4,99,52,125	6,81,66,734	2,52,21,349	1,79,26,835	16,63,09,267	3,73,65,992	7,81,73,031	6,14,76,825	1,29,765	1,16,39,01,563
8	2,68,26,477	1,16,64,431	86,59,75,780	1,07,94,591	1,71,21,576	10,09,35,262	3,67,38,011	6,88,39,386	4,90,91,627	19,564	72,07,56,810
9	..	..	..	..	..	..	..	..	..	..	5,00,00,000
10	2,68,26,477	1,16,64,431	86,59,75,780	1,07,94,591	1,71,21,576	10,09,35,262	3,67,38,011	6,88,39,386	4,90,91,627	19,564	77,07,56,810
11	5,71,030	17,94,846	41,95,006	6,90,009	4,27,677	60,92,405	10,79,400	17,65,219	36,50,066	9,01,985	19,60,97,429
12	46,16,918	44,47,580	64,04,215	36,86,522	23,66,350	47,13,119	32,80,812	61,32,395	62,98,895	17,50,063	8,39,42,114
13	..	1,000	2,000	..	..	6,48,659	..	..	71,134	..	61,63,946
14	..	..	..	..	..	2,21,867	..	..	..	..	22,00,870
15	78,49,533	6,49,180	48,46,281	1,70,015	1,32,962	1,14,17,343	1,24,23,401	1,06,16,873	66,01,775	58,63,551	11,74,29,640
16	..	..	..	..	..	..	..	..	..	..	37,80,322
17	..	2,44,846	25,81,473	878	..	..	..	..	19,75,274	..	67,02,538
18	..	3,30,324	6,78,499	..	..	..	..	..	3,29,930	..	75,92,511
19	..	..	..	..	..	..	..	..	..	..	11,50,26,226
20	74,022	6,42,244	4,69,220	4,37,957	22,566	12,56,728	7,02,474	6,42,918	19,18,187	10,226	9,76,53,528
21	31,61,755	81,35,399	5,82,63,850	41,24,237	17,60,095	25,85,929	20,26,132	1,69,63,464	1,42,17,098	8,60,486	21,35,99,242
22	1,95,45,981	3,11,74,636	3,11,29,783	1,17,38,099	1,13,74,996	1,85,63,447	1,77,47,595	3,27,46,785	4,22,92,731	27,49,750	43,79,44,046
23	17,83,071	46,37,571	53,71,384	32,41,225	24,15,986	26,96,210	17,26,000	27,92,913	30,68,638	78,000	6,56,53,612
24	3,54,584	67,90,544	8,36,437	2,99,735	2,82,687	51,11,352	11,65,793	23,46,060	14,19,468	1,95,079	5,11,03,333
25	40,94,757	1,05,94,011	1,45,19,092	56,49,992	15,93,111	1,10,21,154	84,02,281	1,37,86,184	58,47,998	3,317	13,59,94,577
26	4,10,777	7,82,000	7,15,294	5,64,787	2,39,614	5,43,091	3,84,347	18,63,477	2,32,010	..	84,19,450
27	4,75,557	2,90,080	21,92,715	11,70,954	1,04,549	20,32,674	5,12,000	68,68,409	19,30,569	..	2,44,39,456
28	2,05,000	1,43,800	14,17,546	2,43,708	1,19,000	12,47,244	3,12,903	5,62,202	1,56,000	45,000	3,27,22,399
29	27,68,128	2,62,73,000	1,39,02,482	64,40,110	19,29,000	41,24,097	17,88,000	1,11,58,000	43,72,000	4,28,000	63,21,06,329
30	5,86,517	27,44,217	34,81,501	6,51,548	2,67,842	4,18,246	4,77,686	25,68,556	33,16,540	67,615	3,24,88,666
31	11,48,367	32,09,481	43,62,899	13,30,184	8,08,911	16,38,770	8,00,748	16,73,642	30,05,505	14,33,156	4,32,03,497
32	28,02,346	85,19,303	1,83,14,675	29,86,292	19,01,813	60,58,368	25,33,707	72,49,988	1,78,44,207	6,88,765	19,71,69,182
33	4,93,39,088	11,12,85,572	17,47,66,946	4,35,16,206	2,55,95,289	7,93,12,703	5,53,63,279	11,49,44,985	11,85,65,024	1,51,03,993	2,49,95,22,772
34	..	..	..	..	..	..	..	..	..	..	2,17,826
35	9,32,75,772	17,00,53,566	1,19,93,96,028	7,71,93,472	2,60,06,267	3,67,09,463	6,72,38,338	19,86,39,081	25,68,99,866	2,68,30,970	5,48,13,37,911

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

HEADS OF EXPENDITURES	No. of Account	Page No.	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			2,67,18,37,911	13,32,65,303	21,22,13,000	12,76,24,394	11,62,77,001	8,78,24,761	1
G—CURRENT AND MISCELLANEOUS—									
68—Currency	67-A	323	69,00,000	3,000	..	..	..	..	2
68—Misc	68-A	324	32,945	25,94,195	..	44,923	..	18,776	3
Total			69,32,945	28,97,195	..	44,923	..	18,776	4
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
69—Civil Works	70-A	329	13,35,94,000	44,45,000	1,02,02,515	42,64,981	28,22,137	19,43,999	5
61-B—Other Revenue Expenditure connected with Multipurpose River Schemes.	71-C	334	41,50,519	..	..	..	..	..	6
Total			13,77,44,519	44,45,000	1,02,02,515	42,64,981	28,22,137	19,43,999	7
I—ELECTRICITY SCHEMES—									
62—Interest on Capital Outlay on Electricity Schemes.	75	350	..	..	2,08,444	..	..	..	8
62-A—Other Revenue Expenditure connected with Electricity Schemes.	76	358	..	..	..	..	..	..	9
Total			..	..	2,08,444	..	..	..	10
J—MISCELLANEOUS—									
64—Famine	78	374	32,793	..	8,42,973	..	..	..	11
64-A—Territorial and Political Pensions	78-A	376	10,340	27,800	871	2,681	45,615	2,50,519	12
64-B—Privy Purses and Allowances of Indian Rulers.	78-B	376	..	42,99,814	7,91,194	1,21,900	76,67,935	20,35,000	13
65—Superannuation Allowances and Pensions.	79-A	380	1,85,55,888	6,98,163	11,41,373	6,01,297	10,91,547	8,50,989	14
66—Stationery and Printing	80-A	386	3,42,21,006	..	1,81,170	..	..	..	15
67—Miscellaneous	81-A	392	45,41,67,902	4,61,92,008	5,12,06,283	6,16,54,280	1,71,04,326	2,78,85,240	16
Total			50,69,79,589	5,14,52,982	5,41,64,962	6,23,62,238	2,50,00,323	3,10,21,767	17
K—DEFENCE SERVICES—									
68—Defence Services—Effective—Army	86-B	433	1,84,61,96,730	..	..	..	..	..	18
69—Defence Services—Effective—Navy	86-B	433	17,63,63,139	..	..	..	..	..	19
60—Defence Services—Effective—Air Force	86-B	433	53,19,24,888	..	..	..	..	..	20
60-A—Defence Services—Non-Effective	87-B	440	15,28,30,800	..	..	..	..	..	21
Total			2,70,70,04,558	..	..	..	..	..	22
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—									
61—Grants-in-aid to State Governments	88	445	..	4,97,55,300	7,01,30,000	5,39,51,999	49,00,000	1,84,21,000	23
62—Miscellaneous Adjustments between Central and State Governments.	89	446	..	48,300	52,300	27,302	1,07,000	27,4355	24
Total			..	4,97,55,300	7,01,32,300	5,39,78,302	51,04,000	1,84,58,435	25
M—EXTRAORDINARY ITEMS—									
63—Extraordinary Charges	90-A	450	3,68,46,282	..	..	..	..	..	26
63-B—Community Development Projects, National Extension Service and Local Development Works.	90-D	454 & 456	2,01,83,481	1,64,31,923	1,06,33,096	2,41,21,394	78,53,275	57,72,108	27
64-B—Civil Defence	91-B	458	71,417	..	..	..	..	..	28
64.—Prepartition Payments	91-D	459	33,09,245	..	12,173	..	..	..	29
Total			6,04,10,395	1,64,31,923	1,06,45,179	2,41,21,394	78,53,275	57,72,108	30
TOTAL EXPENDITURE ON REVENUE ACCOUNT			6,09,00,09,883	25,52,46,538	26,46,17,946	27,17,18,372	18,36,28,416	11,42,99,536	31

ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—*contd.*

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	8,22,74,712	17,08,51,546	1,19,82,94,983	7,71,99,473	2,03,04,287	2,87,09,493	6,72,38,338	18,84,22,991	28,89,99,896	2,08,30,979	8,48,12,37,311
2	..	..	3,00,87,871	..	..	..	..	..	12,823	..	4,31,03,894
3	..	18,788	2,87,23,008	53,043	12,474	..	..	38,185	2,87,92,847	..	5,94,20,088
4	..	18,788	6,28,10,880	53,043	12,474	..	..	38,185	2,87,92,870	..	10,15,23,943
5	21,28,928	29,82,554	53,10,699	17,47,040	28,94,108	98,97,369	20,40,965	48,76,194	54,89,489	32,54,904	20,47,75,476
6	..	..	22,94,884	..	638	18,96,000	..	..	..	2,32,980	96,75,1 3
7	21,28,928	29,82,554	76,05,684	17,47,040	28,94,742	1,08,93,369	20,40,965	48,76,194	54,89,489	35,87,884	21,34,50,608
8	..	..	..	..	..	..	..	..	..	..	2,08,440
9	..	..	..	..	..	8,96,432	..	..	..	..	8,96,432
10	..	..	..	..	..	8,96,432	..	..	..	..	11,04,872
11	..	..	..	..	..	..	..	..	..	..	8,77,764
12	84,988	1,74,520	2,54,515	16,918	25,000	20,012	392	4,19,968	8,99,254	..	23,04,200
13	21,97,950	2,86,500	72,42,671	27,70,086	18,07,015	87,82,493	96,42,100	15,16,477	11,28,700	..	5,39,20,585
14	21,87,185	20,84,208	54,90,840	12,51,961	1,40,280	22,16,180	6,38,751	25,98,140	47,02,640	1,12,544	4,42,06,943
15	..	..	..	..	..	3,23,508	..	..	..	..	3,47,36,284
16	3,48,16,104	6,17,08,621	6,22,29,200	5,47,10,067	2,10,06,587	4,54,62,748	2,28,91,648	13,16,55,525	4,94,74,612	2,51,19,972	1,17,83,79,310
17	4,84,38,208	6,42,13,917	7,54,17,388	5,88,48,983	2,29,21,572	5,28,14,941	3,21,73,891	13,61,90,139	5,82,05,206	2,52,32,516	1,31,44,25,086
18	..	..	..	..	..	..	..	..	..	..	1,84,61,95,730
19	..	..	..	..	..	..	..	..	..	..	17,63,53,129
20	..	..	..	..	..	..	..	..	..	..	53,19,24,893
21	..	..	..	..	..	..	..	..	..	..	15,25,30,800
22	..	..	..	..	..	..	..	..	..	..	2,70,70,04,552
23	8,20,11,026	8,11,000	40,85,120	6,12,16,400	5,08,37,000	2,49,80,000	2,08,15,000	..	5,14,25,000	3,00,00,000	49,85,36,856
24	2,53,000	1,40,225	2,87,000	..	13,483	2,37,000	1,80,000	2,46,059	2,81,975	20,000	19,92,379
25	8,22,64,026	9,51,225	43,42,120	6,12,16,400	5,00,50,483	2,51,97,000	3,08,95,000	2,46,059	5,17,06,975	3,00,20,000	50,05,29,235
26	..	..	..	..	..	..	..	..	..	..	3,68,46,252
27	1,64,07,734	1,57,19,014	1,79,85,183	1,45,56,582	1,16,16,596	1,68,39,207	1,10,02,878	3,04,73,872	1,02,61,531	33,39,248	23,33,97,031
28	..	..	..	..	..	..	..	..	..	..	71,417
29	..	..	9,325	6,66,008	..	3,299	..	215	12,449	..	40,12,714
30	1,64,07,734	1,57,19,014	1,79,94,507	1,52,22,590	1,16,16,596	1,68,42,506	1,10,02,878	3,04,74,087	1,02,73,980	33,39,248	27,43,27,414
31	21,06,12,665	25,92,19,038	1,26,75,56,285	21,42,30,527	12,26,62,224	14,33,53,710	14,44,51,063	37,04,64,706	41,13,71,186	8,90,10,618	10,59,37,63,041

No. 4—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961.

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
PART I—CONSOLIDATED FUND				PART I—CONSOLIDATED FUND			
ORDINARY REVENUE (as per Account No. 2)	2	11	11,09,20,39,094	EXPENDITURE ON REVENUE ACCOUNT (as per Account No. 3)	3	17	10,69,37,03,047
Excess of Ordinary Revenue over Expenditure on Revenue Account.			49,83,38,063	CAPITAL EXPENDITURE			
				RAILWAY, IRRIGATION, POSTS AND TELEGRAPHS AND OTHER CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
				AA—Forest and other Capital Accounts—			
				65-A—Capital Outlay on Forests	18-B	120	5,48,908
				66—Capital Outlay on Security Printing Press.	17-B	118	35,078
				BB—Railway Capital Account—Construction of Indian Government Railways—			
				67-A—Commercial	22	128	84,70,47,523
				67-B—Strategic	22	129	4,77,91,188
				CC—Capital Outlay on Irrigation, etc. Works—			
				68-A—Construction of Irrigation etc. Works (non-Commercial).	31	187	21,63,783
				DD—Posts and Telegraphs Capital Account—			
				69—Capital Outlay on Posts and Telegraphs.	37	224	11,25,24,978
				FF—Civil Administration—Capital Account Outside the Revenue Account—			
				70—Capital Outlay on Improvement of Public Health.	57-B	290	28,85,694
				71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	296	5,61,94,823
				72—Capital Outlay on Industrial Development.	62-B	306	91,27,67,264
				72-A—Capital Outlay on Civil Aviation	62-B	312	3,45,71,540
				72-B—Capital Outlay on Broadcasting	64-B	313	87,64,283
				73—Capital Outlay on Ports—			
				A—Capital Outlay on Vizagapatam Port.			
				B—Capital Outlay on Kandla Port.	48-B	273	73,80,096
				C—Capital Outlay on other Ports			1,11,564
				GG—Currency and Mint Capital Account—			
				74—Capital Outlay on Currency and Coinage.	67-B	323	7,39,03,223
				74-A—Capital Outlay on Mints	68-B	325	4,76,440
				HH—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements—			
				75—Delhi Capital Outlay	72	327	4,28,60,266
				80-A—Capital Outlay on Multipurpose River Schemes.	72-B & 72-C	341 & 342	1,08,11,689
				81—Capital Outlay on Civil Works	74	348	24,69,61,932
				II—Capital Account of Electricity Schemes—			
				81-A—Capital Outlay on Electricity Schemes.	76-A	361	54,68,336
				JJ—Miscellaneous—			
				82—Capital Account of Other Works	82	398	2,49,08,187
				82-B—Capital Outlay on Road and Water Transport Schemes.	81-C	396	25,22,085
				82-C—Capital Outlay on Shipping, Tug-boats, etc.	82-B	401	27,861
				82-D—Dandakaranya Development Schemes.	82-C	402	3,83,73,485
				83—Payments of Commuted Value of Pensions.	79-B	382	—34,61,470
				83-A—Capital Outlay on Sterling Pensions.	79-C	384	—3,68,89,824
				84—Payments to Retrenched Personnel.	84	404	648
				85-A—Capital Outlay on Schemes of Government Trading.	84-A	416	33,94,60,700
				85-D—Compensation and Rehabilitation grants to Displaced Persons.	84-E	423	—45,47,658
				85-E—Transfer of Development Assistance from the Government of the U.S.A.	84-F	423	66,29,27,451
				KK—Defence Services—			
				86—Defence Capital Outlay	87-E	442	33,38,72,779
				MM—Extraordinary Items—			
				87—Capital Outlay on payments made under the Indus Waters Treaty.	91E	459	8,28,08,726
				88—Grants for Development	91-F	459	10,62,76,572
				TOTAL			4,06,42,58,079
				Nor			4,06,42,58,079

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—contd.

RECEIPTS			DISBURSEMENTS				
	No. of Account	Page	TOTAL	No. of Account	Page	TOTAL	
			Rs.			Rs.	
Part I—Brought forward			11,09,20,39,004	Part I—Brought forward			14,65,79,61,120
Dept. (Including Loans and Advances)—				Dept. (Including Loans and Advances)—			
N—Public Debt Incurred—				N—Public Debt Discharged—			
A—Debt raised in India—				A—Debt raised in India—			
I—Permanent Debt—				I—Permanent Debt—			
Loans bearing Interest—				Loans bearing Interest—			
4 per cent Loan, 1960			98,04,97,800	3 per cent, Conversion Loan, 1946		12,641	
3½ per cent National Plan Bonds, 1968 (5th series)			30,00,00,000	15 Year Annuity Certificates (1st Series).		9,18,466	
3½ per cent Bonds, 1963			100	15 Year Annuity Certificates (2nd Series).		8,59,605	
3½ per cent Bonds, 1966			83,65,41,100	Loans not bearing Interest—			
3½ per cent National Plan Bonds, 1967 (3rd series)	92	465 to 469	10,00,00,000	5½ per cent War Bonds, 1921		—300	
3½ per cent Bonds, 1969			10,00,00,000	6 per cent loan issued in 1329 F repayable after 1352 F. (1942).		171	
15 Year Annuity Certificates (2nd Series).			60,70,200	5½ per cent Loan issued in 1341 F repayable after 1352-62 F (1942-62).		1,029	
Loans not bearing interest—				5 per cent Loan, 1940-43		7,200	
Expired Loans—			200	5 per cent Loan, 1945-55		4,700	
3½ per cent, Loan, 1879				4½ per cent Loan, 1953-68		2,300	
				4½ per cent Loan, 1955-60		1,04,900	
Interest Free Loans—				4 per cent Loan, 1960-70		59,45,54,608	
Five Year Interest Free Prize Bonds 1964			15,63,19,807	3½ per cent Loan, 1954-59		1,000	
				3½ per cent Loan, 1947-50		100	
				3½ per cent Loan issued in 1344 F repayable after 1355-65 F (1945-55).		2,400	
				3½ per cent Loan, 1900-01		38,800	
				3½ per cent Loan, 1879		11,500	
				3½ per cent Loan, 1865		20,500	
				3½ per cent Loan, 1854-55	92	37,800	
				3½ per cent Loan, 1842-43	465 to 469	19,000	
				3 per cent 2nd Victory Loan, 1969-61.		79,74,000	
				3 per cent Loan, 1958		1,59,100	
				3 per cent Victory Loan, 1957		14,32,050	
				3 per cent Loan, 1953-55		1,54,700	
				3 per cent Loan, 1951-54		17,300	
				3 per cent Loan, 1949-52		26,400	
				3 per cent Defence Bonds, 1946		12,900	
				2½ per cent Loan, 1948-52		3,600	
				2½ per cent Loan, 1960		44,49,88,600	
				2½ per cent (Hyderabad) Development Loan, 1954-59		8,82,769	
				2½ per cent Loan, 1954		1,000	
				2½ per cent Hyderabad (Second Development) Loan, 1955-60		4,15,98,082	
				Interest Free Loans—			
				Three Year Interest Free Defence Bonds.		483	
				Five Year Interest-Free Prize Bonds 1949.		—37,170	
TOTAL			2,47,03,29,207	TOTAL		1,09,37,26,734	
NET			1,37,66,02,473	NET		0	
Part I—Carried over			13,66,23,68,301	Part I—Carried over			15,75,16,87,854

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—*contd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
PART I—Brought forward			13,56,23,08,301	PART I—Brought forward			15,75,16,87,854
<hr/>				<hr/>			
Debt (Including Loans and Advances)— <i>concl.</i>				Debt (Including Loans and Advances)— <i>concl.</i>			
II—FLOATING DEBT—				II—FLOATING DEBT—			
Treasury Bills			46,45,62,50,000	Treasury Bills			48,39,94,25,000
Securities issued to the International Monetary Fund and the International Bank for Reconstruction and Development.	92	469	2,45,00,000	Securities issued to the International Monetary Fund and the International Bank for Reconstruction and Development.	92	469	1,71,00,000
TOTAL			48,90,62,50,000	TOTAL			49,10,94,25,000
NET			0	NET			1,82,56,75,000
<hr/>				<hr/>			
B—DEBT RAISED IN ENGLAND—				III—OTHER LOANS—			
PERMANENT DEBT—				Loans from the National Co-operative Development and Warehousing Board.			
Loan from Lazard Bros. and Co. Ltd., London			1,00,00,000		92	469	44,810
Loan from the Government of U.K. for Oil India (Private) Ltd.			66,20,283	TOTAL			44,810
Third Loan from the Export Credit Guarantee Department (U.K. India—General Credit Agreement 1959)	92	469 to 470	14,52,72,384	NET			44,810
Fourth Loan from the Export Credit Guarantee Department (U.K. India—General Credit Agreement 1960.)			12,32,32,228	B—DEBT RAISED IN ENGLAND—			
Fifth Loan from Export Credit Guarantee Department (Second U.K. India—General Credit Agreement 1960)			6,66,06,667	PERMANENT DEBT—			
				India 4½ per cent Stock, 1950—55.			1,333
				India 3½ per cent Stock, 1951.	92	469 to 470	32,621
				India 2½ per cent Stock, 1929			1,01,494
				Debenture Stock Railways			46,287
TOTAL			39,43,06,667	TOTAL			1,81,715
NET			39,41,24,952	NET			0
Carried over			60,47,75,24,958	Carried over			64,16,84,29,379

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—contd.

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs. 60,47,75,24,968				Rs. 64,16,84,39,379
Part I—Brought Forward. DEBT (including Loans and Advances)—concl.				Part I—Brought Forward. DEBT (including Loans and Advances)—concl.			
C—OTHER DEBT—				C—OTHER DEBT—			
Permanent Debt—				Permanent Debt—			
Loans from the International Bank for Reconstruction and Development.			49,61,73,557	Loans from the International Bank for Reconstruction and Development.			1,33,47,529
Development Assistance Loans from the Government of U.S.A.			9,78,30,114	Development Assistance Loan from the Government of U.S.A.	92	470 & 471	4,42,067
Loans from the U.S.A. under Public Law 480.			65,00,66,487	Cost of Steel Plant, equipment, etc. received from the U.S.S.R.			5,50,84,396
Loan from the Export—Import Bank, U.S.A.			17,15,00,958	Loans from Development Loan Fund—U.S.A.			3,02,61,015
Loans from Development Loan Fund—U.S.A.			28,75,06,918	First Wheat Loan from Canada			1,64,49,422
Cost of Steel Plant, equipment, etc. received from the U.S.S.R.			1,38,13,949	Cost of Machinery etc. received from the Federal Republic of Germany, for Rourkela Project.			5,63,16,212
Loans from the Export—Import Bank of Japan.	92	470 & 471	8,92,35,164				
Assistance from the Government of U.S.S.R. for the establishment of Industrial Enterprises.			7,96,71,885				
Assistance from the Government of the U. S. S. R. for the construction of Petroleum Refinery.			42,71,000	TOTAL			17,68,97,391
Deutsche marks loan (1960) from the Federal Republic of Germany.			7,93,850	NET			0
Deutsche Marks Loan (1960) from the Federal Republic of Germany.			26,26,73,499				
Cost of Machinery, etc. from the Federal Republic of Germany for Rourkela Steel Plant Project.			8,03,40,222	O—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—			
TOTAL			2,35,27,76,673	Advances to State Governments.			3,28,13,61,122
NET			2,07,58,79,282	Advances to Foreign Governments.	92	474	12,91,26,641
				Loans to Local Funds, Private Parties etc.			1,41,47,36,008
—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—				Loans to Government Servants.			3,91,06,327
Advances to State Governments.			95,47,83,356	TOTAL			4,96,43,30,109
Advances to Foreign Governments.			6,42,56,667	NET			3,60,44,95,185
Loans to Notabilities	93	475	24,210				
Loans to Local Funds, Private Parties, etc.			21,63,59,941				
Loans to Government Servants			2,42,99,646				
TOTAL			1,25,98,33,924	Q—INTER-STATE SETTLEMENT—			
NET			0	Centre and Madras	95	479	26,823
—INTER-STATE SETTLEMENT—				Centre and Kerala			17
Centre and Madras	95	489	1,427	TOTAL			26,840
TOTAL			1,427	NET			27,412
NET			0				
TOTAL PART I—CONSOLIDATED FUND.			62,09,01,36,992	TOTAL PART I—CONSOLIDATED FUND.			69,30,96,95,719
PART II—CONTINGENCY FUND				PART II—CONTINGENCY FUND			
Contingency Fund	96	493	0	Contingency Fund	96	493	68,227

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—contd.

RECEIPTS	No. of Account	Page	Total	DISBURSEMENTS	No. of Account	Page	Total
			Rs.				Rs.
PART III—PUBLIC ACCOUNT				PART III—PUBLIC ACCOUNT			
R—UNFUNDED DEBT—				R—UNFUNDED DEBT—			
Special Loans	98	51b	3,64,75,00,000	Special Loans	98	51b	1,24,94,95,029
Deposits of Service Funds	100	520	2,27,685	Deposits of Service Funds	100	520	97,617
Savings Bank Deposits	101	521 & 522	2,37,94,30,835	Savings Bank Deposits	101	521 & 522	1,93,40,22,791
Post Office Certificates			82,49,67,005	Post Office Certificates			37,82,44,002
Ten year Treasury Savings Deposits			15,98,65,867	Ten Year Treasury Savings Deposits			3,24,62,322
Cumulative Time Deposits			1,85,27,595	Cumulative Time Deposits			2,32,922
State Provident Funds			72,53,34,237	State Certificates			2,43,642
Other Accounts			3,16,15,867	State Provident Funds			30,21,72,286
Interest Suspense Accounts		155		Other Accounts			2,37,71,726
TOTAL			7,79,64,69,236	TOTAL			2,91,99,29,701
NET			3,87,64,79,335	NET			9
S—DEPOSITS AND ADVANCES—				S—DEPOSITS AND ADVANCES—			
<i>Deposits bearing Interest—</i>				<i>Deposits bearing Interest—</i>			
Depreciation Reserve Fund—				Depreciation Reserve Fund—			
Railways	25	146	48,64,24,474	Railways	25	146	64,02,77,522
Railway Revenue Reserve Fund	25-A	147	1,87,09,224	Railway Development Fund	25-B	148	24,20,26,562
Railway Development Fund	25-B	148	38,07,16,251	Renewals Reserve Fund—			
Renewals Reserve Fund—				Posts and Telegraphs	40	228	8,40,14,729
Posts and Telegraphs	40	228	8,40,14,729	Telephone Development Fund	40-A	229	95,00,000
Telephone Development Fund	40-A	229	95,00,000	Posts and Telegraphs Development Fund			1,01,728
Posts and Telegraphs Development Fund			1,01,728	Revenue Reserve Fund—			
Revenue Reserve Fund—				Posts and Telegraphs	46	228	1,53,56,100
Posts and Telegraphs			1,01,728	Telephone Development Fund	40-A	229	69,64,287
Depreciation Reserve Fund—				Depreciation Reserve Fund—			
Northern India Salt Revenue			12,191	Northern India Salt Revenue			7,103
Depreciation Reserve Fund—				General Reserve Fund—			
Lighthouses and Lightships			2,46,000	Lighthouses and Lightships			81,37,162
General Reserve Fund—				Renewals Reserve Fund—			
Lighthouses and Lightships			52,29,995	Overseas Communication Service	106	544 & 545	3,52,990
Renewals Reserve Fund—				Other Deposits			6,14,99,225
Overseas Communication Service	106	544 & 545	3,14,175	Deposits of Trusts for Indian Princes			17,11,600
Replacement Reserve Fund—				Deposits of Trusts for Indian Princes			
Lighthouses and Lightships			13,500				
Other Deposits			9,25,77,721				
Deposits of Trusts for Indian Princes			4,74,273				
TOTAL			1,04,00,24,499	TOTAL			96,02,42,161
NET			7,79,64,69,236	NET			2,91,99,29,701
PART III—Carried over			7,79,64,69,236	PART III Carried over			2,91,99,29,701

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—contd.

RECEIPTS	No. of Account	Page	TOTAL Rs.	DISBURSEMENTS	No. of Account	Page	TOTAL Rs.
Part III—Brought forward			7,79,64,69,236	Part III—Brought forward			3,91,99,89,701
			1,04,00,34,480				98,08,43,161
S—DEPOSITS AND ADVANCES— contd.				S—DEPOSITS AND ADVANCES— contd.			
<i>Deposits not bearing interest—</i>				<i>Deposits not bearing interest—</i>			
Appropriation for Reduction or Avoidance of Debt				Central Road Fund	106	541	3,26,32,375
Other Appropriations	42	250	5,00,00,000	Post Office Certificates and cumulative time Deposits Bonus Fund.			32,25,479
Central Road Fund	106	541	4,10,00,023	Cotton Textile Fund			25,67,507
Post Office Certificates and cumulative time Deposits Bonus Fund.			6,76,71,937	Pension Fund, Pondicherry			8,73,590
Cotton Textile Fund			19,785	Special Development Fund—			
Pension Fund, Pondicherry			8,73,590	Fund from Assistance under T.C.A. Programme.			8,98,90,178
Special Development Fund—				Fund from other Assistance under the Colombo Plan.			1,66,27,047
Fund from other Assistance under the Colombo Plan			9,14,52,936	Fund from the Sale Proceeds of American Loan Commodities.	108	544 & 545	3,89,06,951
Fund from Assistance under T.C.A. Programme.			9,18,83,957	Fund from the sale proceeds of Wheat received under the Colombo Plan.			20,11,317
Fund from the Sale proceeds of American Loan Commodities.	108	544 & 545	15,83,64,398	Fund from Assistance under Public Law 480.			3,50,68,478
Fund from the Sale proceeds of wheat received under the Colombo Plan.			8,29,86,522	Fund from the Sale proceeds of American Loan Wheat.			10,08,23,150
Fund from Assistance under Public Law 480.			53,51,89,345	Fund from Assistance from Norway for Fisheries Community Development.			8,37,611
Fund from the Sale proceeds of American Loan Wheat.			8,44,76,539	Coal Mines Central Reserve Station Fund.			4,62,637
Fund from Assistance from Norway for Fisheries Community Development			8,37,611	Fund for the benefit of Cotton Growers.			27,43,000
Coal Mines Central Reserve Station Fund.			2,29,330				
PART III—Carried over			2,24,50,00,504	PART III—Carried over			1,30,25,12,381
			7,79,64,69,236				3,91,99,89,701

NO. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—concl'd.

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Part III—Brought forward			7,79,64,09,236	Part III—Brought forward			3,91,99,89,701
			2,24,50,00,504				1,30,25,12,381
S—DEPOSITS AND ADVANCES <i>concl'd.</i>				S—DEPOSITS AND ADVANCES— <i>concl'd.</i>			
Fund for the Relief of Groundnut Cultivators.			775	Coal Mines Labour Housing and General Welfare Fund.			2,64,66,335
Fund for the benefit of Cotton Growers.			8,273	Mica Mines Labour Welfare Fund.			24,99,780
Renovals Reserve Fund—Medical Stores, Depots and Factories.			15,082	Depreciation Reserve Fund—			
Coal Mines Labour Housing and General Welfare Fund.			1,95,65,430	Government Presses	108	544 & 545	59,894
Mica Mines Labour Welfare Fund.			27,25,261	Iron and Steel Equalisation Fund.			17,28,92,410
Depreciation Reserve Fund—Government Presses	108	544 & 545	11,31,220	Motor Transport Reserve Fund			12,574
Iron and Steel Equalisation Fund.			31,80,96,921	Deposits of Depreciation Reserve of Government Commercial undertakings.			4,53,732
Depreciation Reserve Fund—Electricity			1,55,000	Deposits of Local Funds	109	555	8,22,64,051
Motor Transport Reserve Fund			56,610	Deposits of Branch Line Companies.	110	558	2,149
Deposits of Depreciation Reserve of Government Commercial undertakings.			10,49,963	Civil Deposits	111	559	1,98,99,64,288
Deposits of Local Funds	109	555	2,44,23,242	Other Deposits			67,15,86,286
Deposits of Branch Line Companies.	110	558	2,321	Other Accounts	106A & 111	542 & 559	2,77,62,561
Civil Deposits	111	559	2,06,75,91,091	Advances			1,89,63,84,988
Other Deposits			84,97,17,011	Suspense			
Other Accounts	106A & 111	542 & 559	2,97,98,689	Miscellaneous			6,20,59,964
Advances			1,88,25,14,988				
Suspense			81,82,98,024				
Miscellaneous			11,07,72,041				
TOTAL			8,47,99,35,033	TOTAL			6,73,71,14,127
Net			1,68,28,20,906	Net			0
Part III—Carried over			16,31,64,04,209	Part III—Carried over			10,65,71,03,228

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—concl'd.

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Part III—Brought forward			16,21,64,04,269	Part III—Brought forward			16,45,71,03,828
—REMITTANCES—				T—REMITTANCES—			
I—Remittances within India—				I—Remittances within India—			
Money Orders			3,16,83,61,321	Money Orders			3,15,89,56,190
Other Remittances			6,23,34,216	Other Departmental Accounts			16,32,53,003
Other Local Remittances			72,87,947	Net Payments into Civil Treasuries by—			
Net Receipts by Civil Treasuries from—				Posts and Telegraphs			57,96,40,892
Posts and Telegraphs			21,44,96,553	Net Issues from Civil Treasuries to—			
Net Receipts from Civil Treasuries by—				Defence Services			2,34,83,11,348
Defence Services			2,37,66,10,453	II—Remittances between England and India—			
II—Remittances between England and India—				Remittance Account			
Remittance Account	113 563 to 569		2,11,29,97,652	Remittance Account	113 563 to 569		2,06,45,58,523
TOTAL			7,94,20,58,141	TOTAL			8,31,47,19,961
NET			0	NET			37,26,61,820
—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—				U—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—			
Remittances through the Reserve Bank	114	570	1,46,50,72,889	Remittances through the Reserve Bank	114	570	1,67,65,81,098
TOTAL			1,46,50,72,889	TOTAL			1,67,65,81,098
NET			0	NET			21,15,08,209
—RESERVE BANK DEPOSITS—				V—RESERVE BANK DEPOSITS—			
Reserve Bank Deposits			0	Reserve Bank Deposits			5
TOTAL PART III—PUBLIC ACCOUNT.			25,62,35,35,299	TOTAL PART III—PUBLIC ACCOUNT.			20,64,84,04,892
GRAND TOTAL RECEIPTS PARTS I, II AND III.			89,61,36,72,291	TOTAL DISBURSEMENTS—PARTS I, II AND III.			89,65,81,68,848
—OPENING CASH BALANCE—(a)				W—CLOSING CASH BALANCE—			
India	115	570	67,18,66,848	India	115	570	43,42,63,348
England			2,47,83,768	England			1,78,90,711
GRAND TOTAL			90,31,63,22,907	GRAND TOTAL			90,31,63,22,907

(a) Differs from the last year's closing balance by Rs. 14 due to proforma corrections carried out (India Rs. 15,-) and rounding (England Re. 1).

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat (a)	Government of Kerala	Government of Madhya Pradesh	Item No.
	No. of Account	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—PRINCIPAL HEADS OF REVENUE—									
II—Union Excise Duties	10	73-79	6,21,06,000	2,26,74,000	5,63,98,000	7,87,70,000	2,53,22,000	4,69,30,000	1
IV—Taxes on Income other than Corporation Tax.	12	88-89	7,05,62,527	4,85,82,657	9,16,05,106	8,60,38,000	5,51,52,355	5,85,30,360	2
V—Estate Duty	13	90-91	26,46,000	6,94,000	29,86,000	11,29,000	11,96,988	21,06,000	3
V-B—Taxes on Railway Fares	13-D	96-97	1,21,49,000	37,37,000	1,29,49,000	69,79,000	24,96,000	1,14,59,000	4
VII—Land Revenue	15	104-106	9,29,67,730	2,76,67,215	8,75,90,179	4,38,86,165	1,46,04,849	9,64,92,758	5
VIII—State Excise Duties	16	110-111	8,09,78,774	1,93,67,635	5,78,96,890	18,01,814	2,61,56,607	5,02,20,841	6
IX—Stamps	17	114-115	3,77,12,397	47,75,336	8,11,31,921	1,76,19,439	1,66,09,116	1,57,79,293	7
X—Forest	18	118-119	3,55,12,567	1,66,87,371	1,97,55,923	1,52,37,404	4,31,93,881	10,11,63,330	8
XI—Registration	19	120-121	98,57,384	8,76,697	78,36,832	14,44,019	46,56,336	25,25,612	9
XII—Taxes on Vehicles	20	122-123	2,55,69,022	64,81,688	12,38,425	1,78,88,397	2,39,40,332	1,88,43,735	10
XII-A—Sales Tax	20-B	124-125	12,82,05,697	2,81,72,264	10,54,37,408	10,53,26,225	9,02,09,362	7,19,92,266	11
XIII—Other Taxes and Duties	21	126-129	2,62,20,172	80,22,993	1,62,30,670	1,18,39,275	20,05,627	1,61,67,477	12
TOTAL			58,44,87,712	12,69,12,746	49,10,56,354	39,39,68,728	30,55,42,453	49,22,10,662	13
C—IRRIGATION, ETC.—									
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—									
Gross Receipts	29	158-159	13,00,843		1,01,91,399	16,01,878	6,19,167		14
Deduct—Working expenses	33	204-213	1,32,34,464		1,16,35,876	38,85,520	10,22,552		16
Net Receipts			—1,20,24,621		—14,45,567	—22,83,642	—4,03,385		16
XVIII—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	34	214-215	1,69,431	1,37,345	20,69,732	9,68,327	16,90,420	74,26,911	17
TOTAL			—1,28,55,190	1,37,245	6,44,145	—13,15,315	12,77,035	74,26,911	18
E—DEBT SERVICES—									
XX—Interest	41	232-233	92,28,434	26,98,672	62,10,635	1,72,12,538	93,82,494	2,00,08,180	19
F—CIVIL ADMINISTRATION—									
XXI—Administration of Justice	45	262-263	47,64,439	8,92,367	23,00,334	22,76,747	17,39,780	22,03,901	20
XXII—Jails	46	264-265	6,11,854	81,498	21,13,300	7,22,908	8,68,873	4,48,835	21
XXIII—Police	47	266-267	36,63,514	81,30,789	27,54,965	27,52,125	4,91,300	21,74,664	22
XXIV—Ports and Pilotage	48	270		4,014		66,44,449	8,94,531		23
XXV-A—Dange District	51	276				1,29,12,463			24
XXVI—Education	55	280	2,43,94,323	1,26,12,672	2,92,61,618	1,21,20,374	2,37,63,729	2,44,08,513	25
XXVII—Medical	56	286-287	1,02,90,384	16,97,006	1,12,21,466	26,84,367	61,16,640	36,41,269	26
XXVIII—Public Health	57	288-289	1,21,70,222	37,32,566	1,55,22,306	69,69,754	79,90,292	1,20,01,414	27
XXIX—Agriculture	58	292-293	1,76,81,909	22,54,654	1,22,22,982	1,00,43,983	55,00,476	85,78,698	28
XXIX-A—Rural Development	59	297				2,58,801	4,82,382		29
XXX—Animal Husbandry	60	298-299	48,90,478	8,22,061	27,91,981	38,70,515	4,80,776	19,12,220	30
XXXI—Co-operation	61	300-301	51,42,332	14,16,922	2,66,63,804	21,90,563	2,06,436	2,14,349	31
XXXII—Industries and Supplies	62	302-303	2,31,68,722	13,50,531	2,14,62,302	47,59,769	22,55,397	66,59,161	32
XXXIII—Aviation	63	311			262				33
XXXVI—Miscellaneous Departments	66	314-315	1,30,52,457	5,23,792	88,45,915	46,54,759	1,15,37,822	58,90,105	34
TOTAL			12,08,10,694	3,55,97,202	13,61,07,193	7,37,51,896	6,23,41,325	6,82,24,129	35
Carried over			70,26,90,510	22,63,46,266	63,30,78,527	48,36,07,937	37,85,44,307	58,84,79,882	36

(a) Represents transactions for the period from 1st May 1960 to 31st March, 1961.

STATE GOVERNMENTS for the year ended 31st March, 1961.

Item No.	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,09,04,000	7,42,64,000	3,68,11,000	2,65,04,000	3,76,83,000	2,86,56,000	12,45,92,000	6,02,83,000	1,10,94,000	75,09,91,000
2	8,32,59,119	6,44,66,753	5,20,76,528	3,28,08,983	3,68,79,000	3,59,48,851	15,06,55,042	12,05,22,928	98,29,000	1,00,06,17,219
3	29,22,000	27,12,000	17,47,000	11,17,000	13,27,000	12,55,000	49,07,000	20,15,000	2,37,000	2,91,05,998
4	89,77,000	1,54,71,000	61,37,000	24,55,000	1,11,84,000	93,36,000	2,58,70,000	87,01,000	..	13,79,00,000
5	4,92,16,461	8,76,92,463	4,40,50,694	2,05,79,489	4,25,07,488	7,16,15,895	22,23,55,424	6,32,71,562	68,65,001	97,18,83,373
6	24,67,785	69,04,674	3,19,14,886	1,32,73,146	5,61,52,340	4,21,40,573	7,87,78,780	6,16,77,011	41,12,530	53,08,34,178
7	4,52,97,362	5,39,82,704	1,90,99,298	63,28,278	2,76,17,321	92,78,101	4,14,49,667	3,99,73,334	13,24,198	38,79,77,755
8	1,99,25,303	4,93,86,854	7,61,95,239	2,56,04,121	1,47,68,481	76,81,198	6,90,92,665	1,67,85,784	3,61,61,131	54,63,61,252
9	1,06,90,630	41,23,151	32,85,982	17,95,520	41,33,277	10,56,941	77,46,212	70,63,095	3,41,764	6,74,32,892
10	6,04,09,634	7,13,74,668	3,57,75,543	82,44,836	93,47,757	1,00,76,790	3,21,55,553	2,19,46,994	10,25,792	34,43,89,146
11	19,11,53,251	32,15,41,527	8,12,65,152	3,14,15,744	7,46,39,627	3,69,99,042	11,69,88,600	19,73,12,058	21,61,194	1,58,28,19,207
12	2,43,63,995	9,68,22,695	2,14,05,022	34,72,999	4,22,81,278	96,97,250	6,95,95,751	9,11,93,570	12,07,519	44,87,26,294
13	56,41,00,440	84,87,41,491	40,97,63,343	17,35,99,106	35,85,30,569	28,36,41,631	94,11,86,594	69,07,45,346	7,44,59,129	6,77,89,38,304
14	1,46,99,192	1,41,42,430	80,19,995	17,10,050	4,74,96,316	42,15,454	9,47,15,440	8,58,088	..	19,96,64,114
15	99,45,963	41,75,692	83,27,448	31,03,923	2,11,17,964	11,48,708	7,69,04,575	26,32,908	..	15,64,56,515
16	58,98,211	99,66,838	-3,17,552	-13,93,978	2,63,78,282	31,66,746	1,78,10,865	-17,74,817	..	4,32,07,699
17	1,46,99,139	15,91,548	4,12,480	3,17,482	25,572	28,72,101	39,89,382	4,36,418	8,23,385	3,27,74,602
18	1,08,22,349	1,15,58,366	95,877	-10,76,396	2,64,03,934	60,38,847	2,08,00,247	-13,39,399	8,33,365	7,69,82,201
19	7,09,62,094	5,60,14,630	3,17,15,960	32,68,885	4,43,47,769	73,21,235	5,25,58,359	1,45,36,217	16,92,017	34,81,71,199
20	69,25,639	81,56,786	23,55,874	7,86,143	39,02,373	12,25,066	50,23,113	44,19,679	2,56,686	4,70,18,828
21	25,09,134	16,54,606	4,87,973	1,31,023	5,47,924	5,38,935	14,78,294	7,90,934	9,787	1,40,65,127
22	39,51,055	68,96,415	14,45,098	2,24,780	11,48,009	38,17,218	1,47,01,968	49,70,188	-9,83,423	5,61,32,665
23	..	5,80,635	4,47,332	63,216	..	..	..	85,320	..	87,18,497
24	..	5,03,705	..	..	..	..	..	..	..	1,34,16,168
25	2,62,51,577	2,56,89,856	2,05,13,344	1,38,53,676	3,06,24,525	2,36,80,749	3,78,65,708	3,34,07,857	32,07,934	34,24,68,349
26	85,60,501	1,76,51,689	55,59,844	46,17,794	55,09,204	21,33,072	50,39,681	79,33,696	2,18,010	9,27,65,715
27	1,25,77,747	1,02,86,188	1,18,56,389	30,09,878	48,33,080	67,92,781	22,70,794	37,62,981	6,39,931	12,05,24,864
28	2,42,54,436	1,80,90,783	99,53,356	24,74,630	1,36,15,472	89,70,450	2,45,54,023	2,43,52,485	7,02,194	18,41,60,792
29	..	..	89,27,776	..	..	383	..	..	..	96,39,322
30	15,18,078	36,32,317	44,50,783	4,92,658	17,72,372	20,68,513	81,19,950	47,65,538	1,72,006	4,18,42,190
31	2,03,54,447	26,91,539	10,03,767	6,32,980	41,89,184	4,50,766	50,29,903	6,48,729	2,85,505	6,51,66,246
32	2,84,83,182	1,52,87,333	17,29,84,016	61,31,672	30,30,210	63,97,444	4,18,25,971	1,33,99,996	(5)-48,55,470	34,68,40,238
33	..	..	..	..	..	..	..	..	..	383
34	1,98,89,352	2,24,47,254	94,46,580	1,28,04,879	24,90,430	1,56,99,800	11,10,10,271	21,73,236	12,92,701	24,44,37,424
35	16,16,36,148	13,15,57,188	24,94,34,104	4,32,21,724	7,16,63,793	6,76,96,147	25,89,19,976	10,89,12,620	15,90,861	1,58,71,34,697
36	81,29,58,031	1,04,78,71,692	66,10,09,874	21,91,13,119	50,09,25,065	24,46,97,860	1,27,24,59,378	81,08,54,784	7,85,75,372	8,79,02,26,401

(b) Gross Receipts Rs. 2,11,83,998
 Deduct—Working expenses Rs. 2,55,44,463
 Net Receipts Rs. -43,60,465

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat (a)	Government of Kerala	Government of Madhya Pradesh	Item No.
	No. of Account	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	..	..	70,34,90,810	22,53,49,265	63,30,78,637	48,36,07,837	27,85,44,307	58,84,79,882	37
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
XXXIX—Civil Works	70	328-329	92,76,754	1,13,03,954	70,20,109	64,67,550	1,05,82,218	91,82,846	38
XI—Bombay Development Scheme	71	332	..	..	..	..	..	..	39
XI-A—Receipts from Multipurpose River Schemes	71-B	333	..	..	..	..	..	..	40
TOTAL	..	..	92,76,754	1,13,03,954	70,20,109	64,67,550	1,05,82,218	91,82,846	41
I—ELECTRICITY SCHEMES—									
XLI—Receipts from Electricity Schemes—									
Gross Receipts	75	350-353	4,47,87,237	..	..	2,140	..	..	42
Deduct—Working expenses	75-A	354-357	2,36,27,767	..	..	..	..	..	43
Net Receipts	75	350-353	2,11,59,470	..	..	2,140	..	..	44
J—MISCELLANEOUS—									
XLIII—Transfers from Famine Relief Fund	102	530-531	..	68,89,536	..	..	..	..	45
XLIV—Receipts in-aid of Superannuation	70	378-379	10,54,830	72,804	1,94,214	1,23,267	11,67,763	3,13,194	46
XLV—Stationery and Printing	80	398-397	6,89,134	1,33,346	18,63,133	5,35,309	17,12,952	13,21,945	47
XLVI—Miscellaneous	81	390-391	3,23,87,771	2,84,46,467	4,17,85,964	1,42,49,632	1,99,10,067	2,45,23,961	48
XLVI-A—Receipts from Road and Water Transport Schemes—									
Gross Receipts	81-B	394-395	..	1,45,97,972	..	..	2,03,51,706	1,48,21,211	49
Deduct—Working Expenses	81-B	394-395	..	1,35,82,197	..	..	2,94,59,210	1,39,20,267	50
Net Receipts	81-B	394-395	..	9,65,757	..	..	9,91,528	3,08,909	51
TOTAL	..	..	3,45,31,735	4,96,74,948	4,69,63,511	1,69,37,598	2,36,92,368	2,76,44,064	52
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—									
XLIX—Grants-in-aid from Central Government	88	445	6,52,97,269	7,91,26,969	7,79,51,920	48,68,000	2,72,12,000	6,44,04,036	53
L—Miscellaneous Adjustments between Central and State Governments.	89	446	43,000	52,900	27,000	1,36,850	27,425	2,52,000	54
TOTAL	..	..	6,95,40,269	7,91,26,969	7,99,78,920	50,04,850	2,99,54,425	6,46,56,036	55
M—EXTRAORDINARY ITEMS—									
LI—Extraordinary Receipts	90	450-451	..	..	72,92,990	65,77,500	18,27,470	79,82,961	56
LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works.	90-C	452-453	1,96,84,706	74,44,781	2,98,44,900	87,25,631	1,08,65,406	2,42,27,252	57
LI-B—Civil Defence	91-A	458	..	..	1,841	..	..	..	58
LI-C—Preparation Receipts	91-C	458	..	..	..	..	..	..	59
TOTAL	..	..	1,96,84,706	74,44,781	3,69,29,350	1,53,03,131	1,26,92,876	3,21,90,114	60
TOTAL ORDINARY REVENUE OF STATE GOVERNMENTS	..	..	85,29,88,534	25,99,98,248	79,87,70,199	82,54,25,902	45,24,61,224	72,15,45,922	61

(a) Represents transactions for the period from 1st May 1960 to 31st March 1961.

STATE GOVERNMENTS for the year ended 31st March, 1961—*conold.*

Item No.	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37	81,29,58,031	1,04,78,71,692	69,10,08,274	21,91,13,119	60,08,36,065	34,46,97,800	1,27,24,59,876	81,08,54,784	7,85,75,372	8,79,02,26,401
38	1,42,24,855	1,65,09,219	1,73,75,160	60,79,280	1,21,96,012	76,36,469	1,28,89,967	47,65,545	2,64,78,766	17,39,98,704
39	..	35,78,149	..	..	..	..	..	..	..	35,78,149
40	..	..	..	97,89,280	45,44,489	11,62,833	..	20,53,054	..	1,75,39,156
41	1,42,24,855	2,20,87,368	1,73,75,160	1,58,68,560	1,67,49,501	87,89,332	1,28,89,967	69,18,599	2,64,78,766	19,51,06,509
42	..	21,23,370	..	3,00,75,865	..	..	..	..	45,86,067	6,15,74,659
43	..	25,28,226	..	1,78,16,214	..	..	..	..	31,91,931	4,71,64,077
44	..	4,04,855	..	1,22,59,641	..	..	..	..	13,94,126	3,44,10,582
45	..	..	57,29,803	..	..	..	83,69,093	..	..	3,01,49,431
46	15,30,280	6,87,748	17,07,547	2,65,116	11,62,808	3,91,412	1,93,704	8,94,972	58,276	1,00,63,043
47	22,08,395	41,89,996	4,51,374	3,35,716	33,26,814	7,97,943	32,11,886	7,83,364	1,03,715	2,15,77,042
48	5,93,08,529	7,04,26,100	2,34,60,006	2,11,23,444	7,23,43,614	2,68,49,071	4,44,77,076	6,67,17,095	84,73,939	56,49,87,756
49	3,15,12,738	1,64,97,385	6,28,40,072	1,28,65,631	..	..	..	85,83,319	1,60,14,949	20,80,56,074
50	2,95,63,274	1,12,19,509	6,22,43,590	39,72,546	..	..	..	57,83,399	97,84,151	18,44,86,173
51	20,19,524	52,86,876	5,96,482	38,92,985	..	..	..	27,99,920	62,30,708	2,35,69,901
52	6,50,44,728	8,06,00,718	9,18,45,112	2,56,17,261	7,68,33,236	2,80,38,426	5,62,51,759	7,11,95,371	1,48,66,728	64,03,37,173
53	8,36,000	46,85,580	6,12,16,400	5,04,53,967	2,62,56,000	2,14,17,060	3,95,09,000	5,82,59,034	3,14,44,621	61,34,45,828
54	1,40,225	3,15,144	..	13,483	2,37,000	1,80,000	2,46,059	2,91,975	20,000	19,92,379
55	9,76,225	44,03,724	6,12,16,400	5,04,57,350	2,64,93,000	3,15,97,000	3,97,55,069	5,85,41,069	3,14,64,621	61,54,38,207
56	1,58,940	5,000	..	1,72,02,566	58,88,208	1,08,57,474	6,67,58,000	9,88,089	2,63,941	12,54,62,658
57	2,69,64,393	2,00,02,389	1,64,35,318	1,42,08,671	1,37,62,503	1,56,51,227	3,53,67,848	1,19,66,801	37,47,281	25,85,99,097
58	..	1,023	..	20	..	..	..	..	..	2,884
59	..	..	..	..	120	..	..	477	..	597
60	2,71,23,333	2,00,06,412	1,64,35,318	3,14,11,267	1,96,50,831	2,65,08,701	10,21,25,848	1,29,55,367	40,11,222	38,40,65,236
61	92,93,27,172	1,17,45,67,009	81,79,81,264	35,47,37,188	64,06,53,633	43,96,31,289	1,48,34,82,509	96,03,65,130	15,67,90,835	10,65,95,84,108

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

Heads of Expenditure	Details of Subsidiary Account		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Item No.
	No. of Account	Page							
A—DIRECT DEMANDS ON THE REVENUE—									
4—Taxes on Income other than Corporation Tax and Estate Duty.	12A	88-89	42,252	98,559	70,489	..	11,25,334	23,332	1
7—Land Revenue	15.A	106-107	3,09,89,995	1,47,95,943	4,15,53,805	1,87,02,848	77,69,323	2,60,44,907	2
8—State Excise Duties	16.A	110-111	72,08,773	19,65,296	41,63,588	7,31,130	22,81,527	37,16,858	3
9—Stamps	17.A	114-115	18,79,491	2,37,734	12,41,635	3,16,334	5,34,659	5,69,273	4
10—Forest	18.A	118-119	1,16,07,053	1,06,15,126	1,26,17,297	53,37,927	1,11,33,574	3,11,34,991	5
11—Registration	19.A	120-121	24,79,761	8,27,999	17,69,772	5,41,847	28,94,902	5,16,747	6
12—Taxes on Vehicles	20.A	122-123	84,77,024	8,21,358	5,15,489	5,51,213	12,26,797	7,46,243	7
12-A—Sales Tax	20.C	124-125	54,89,926	7,83,561	21,17,554	22,66,071	18,39,421	23,07,754	8
13—Other Taxes and Duties	21.A	130-131	80,88,753	3,61,183	7,54,925	3,04,030	3,73,002	15,13,626	9
Total			7,62,43,080	3,01,06,740	6,48,04,664	2,87,58,510	2,91,78,539	6,65,73,731	10
C—REVENUE ACCOUNT OF IRRIGATION, ETC. WORKS—									
17—Interest on Irrigation Works (Commercial).	29	158-159	3,29,72,804	..	37,14,613	2,08,90,191	61,64,119	..	11
18—Other Revenue Expenditure financed from Ordinary Revenues.	35	216-217	1,24,23,285	80,52,983	40,99,261	58,15,516	50,59,883	49,75,113	12
Total			4,53,96,089	80,52,983	78,13,874	2,66,95,707	1,12,24,002	49,75,113	13
CC—IRRIGATION, ETC., CAPITAL OUTLAY (WITHIN THE REVENUE ACCOUNT)—									
19—Construction of Irrigation, etc., Works—									
B—Financed from Ordinary Revenues	31	176-189	..	..	..	..	..	..	14
E—DEBT SERVICES—									
22—Interest on Debt and Other Obligations	41B		5,88,64,339	1,64,29,377	4,61,92,051	3,14,27,808	3,10,49,716	4,27,71,623	15
Defert—									
Interest transferred to Commercial Departments—									
Irrigation	41-B		3,29,72,804	..	25,64,813	2,08,90,191	61,64,119	..	16
Electricity Schemes	41-B		3,51,15,012	..	..	..	..	..	17
Multipurpose River Schemes	41-B		1,75,69,469	..	..	..	..	37,53,573	18
Other Government Commercial Departments and Undertakings.	41-B		18,38,226	..	4,08,133	..	25,19,311	..	19
Interest transferred to Forest Department	41-B		..	..	..	..	..	..	20
Interest met from Subventions from Central Road Fund.	41-B	242-249	..	..	..	..	..	14,008	21
Interest on Capital advanced to the Damodar Valley Corporation.	41-B		..	..	1,00,28,336	..	..	..	22
Interest portion of equated payments on account of Commuted Value of Pensions.	41-B		1,95,000	44,453	..	1,69,318	..	1,39,200	23
Interest met from Zamindari Abolition Fund.	41-B		..	..	..	..	..	..	24
Interest payable on Loans from Central Government for purchase of Fertilizers transferred to Head 71.	41-B		..	..	..	..	..	..	25
Interest transferred to 'S.A.—Capital Outlay on Schemes of Government Trading'.	41-B		..	..	..	..	..	..	26
Interest on Old Railway Shares recoverable from Government of India.	41-B		1,42,867	..	..	..	..	..	27
Interest on Specific Debt repayable by Government of India.	41-B		..	..	..	..	14,000	..	28
Share of Management of Public Debt recoverable from the Government of India.	41-B		..	..	..	..	..	..	29
Amounts recoverable from other Governments.	41-B		..	..	..	..	2,19,506	10,24,654	30
NET EXPENDITURE			—2,89,69,318	1,43,84,919	5,25,92,919	1,03,68,359	2,21,32,480	3,78,28,823	31
23—Appropriation for Reduction or Avoidance of Debt.	42	250-251	1,04,54,000	27,17,849	50,20,934	4,25,67,000	26,44,500	62,78,331	32
Total			—1,85,15,318	1,71,02,768	5,76,13,853	5,29,35,359	2,47,76,980	4,41,07,154	33
Carried over			10,31,23,801	5,52,62,491	12,02,32,391	10,83,89,566	6,51,79,521	11,56,55,998	34

ACCOUNT OF THE STATE GOVERNMENTS for the year ended 31st March, 1961.

Item No.	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	11,21,287	..	2,23,196	6,04,733	..	..	4,19,891	5,97,663	..	43,26,736
2	1,75,06,121	1,87,8,649	3,65,00,761	1,30,39,422	2,37,56,279	1,96,47,113	6,37,65,943	4,73,81,556	38,68,441	38,40,19,106
3	5,41,592	39,66,316	22,54,397	16,96,492	29,34,659	59,81,376	97,23,563	46,03,474	8,78,811	5,15,43,852
4	27,12,135	7,41,848	2,98,114	2,06,852	5,63,034	3,11,659	7,19,741	9,35,920	42,084	1,13,07,513
5	77,48,947	2,03,43,826	2,95,62,334	99,63,818	1,16,79,429	81,17,973	3,09,53,050	1,27,97,354	70,6,794	22,08,18,633
6	43,72,789	17,66,514	13,03,988	5,38,163	1,47,947	1,89,939	19,12,178	25,14,262	16,937	2,12,92,906
7	67,16,522	4,23,51,299	2,58,594	5,44,285	6,76,105	5,72,255	1,54,78,300	4,50,000	2,51,557	8,26,49,53
8	56,35,768	1,92,09,764	26,54,044	6,38,235	18,12,773	18,61,152	42,16,884	25,15,052	..	5,33,47,943
9	1,68,75,169	1,22,73,022	1,07,99,791	82,802	17,26,215	4,31,044	6,01,725	11,88,051	23,000	5,52,75,827
10	6,32,29,315	11,83,61,138	8,68,55,219	2,73,04,392	4,32,93,441	3,71,12,511	12,77,87,375	7,28,83,362	1,20,89,774	88,15,81,629
11	2,36,45,115	1,93,33,874	2,08,85,089	15,75,336	1,62,39,186	22,95,215	4,80,04,074	22,74,824	..	19,69,94,430
12	1,25,07,500	56,28,959	1,53,13,024	43,98,983	66,35,395	57,81,718	84,27,855	1,15,29,255	55,47,031	11,61,85,829
13	3,61,62,619	2,43,62,333	3,67,98,104	59,74,319	2,18,74,581	80,76,933	5,64,31,929	1,38,04,79	55,47,031	31,31,80,250
14	..	..	..	..	..	..	2,57,389	..	..	2,57,389
15	7,58,47,000	9,89,93,737	5,71,72,173	2,56,45,500	11,26,87,351	5,75,90,777	12,26,04,614	6,98,47,154	22,19,173	86,73,21,934
16	2,36,45,115	1,93,33,874	2,08,85,089	5,07,136	1,80,30,081	22,96,215	4,80,04,074	10,67,093	..	19,63,60,374
17	..	..	..	44,50,559	..	..	1,26,21,355	..	..	5,21,36,926
18	..	..	..	26,64,338	4,97,95,297	3,31,09,099	..	82,21,581	..	11,51,44,062
19	31,56,900	7,15,865	1,03,30,796	2,91,572	10,94,900	..	..	..	6,74,980	2,10,58,889
20	..	7,800	..	..	..	..	28,500	..	..	35,300
21	..	..	..	..	..	..	..	..	..	14,008
22	..	..	..	..	..	..	..	1,47,25,979	..	2,53,54,365
23	..	3,47,236	66,666	..	1,14,541	507	2,49,026	..	..	13,07,012
24	..	..	..	6,83,642	..	..	..	..	..	6,83,642
25	..	..	..	..	..	..	14,16,000	..	..	14,16,000
26	..	7,49,364	..	..	31,50,960	..	..	..	57,94,793	96,94,157
27	..	..	..	..	..	..	..	..	..	1,42,847
28	..	..	8,85,000	..	..	..	..	..	..	8,89,000
29	..	..	5,300	..	..	..	..	..	..	5,300
30	62,43,489	62,64,666	..	..	..	..	..	..	..	1,37,52,015
31	4,27,71,471	7,15,74,732	2,49,99,331	1,70,48,253	4,04,82,552	2,21,84,956	6,92,85,659	4,56,32,501	(-) 42,50,600	42,92,67,137
32	3,84,24,600	4,62,38,961	1,85,00,000	1,56,64,902	41,56,850	99,00,000	18,59,93,768	2,49,40,000	..	41,35,01,635
33	8,11,96,071	11,78,13,693	4,34,99,331	3,27,13,155	4,46,39,402	3,20,84,956	24,62,79,367	7,07,72,501	(-) 42,50,600	84,27,68,672
34	18,05,78,067	26,11,37,664	16,65,52,654	6,59,91,776	10,98,07,424	7,72,74,400	43,07,56,660	15,74,59,932	1,33,96,205	2,04,07,87,940

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Item No.
	No. of Account	Page							
Brought forward			Rs. 10,31,23,801	Rs. 5,52,62,491	Rs. 13,02,32,391	Rs. 10,83,89,566	Rs. 6,51,79,521	Rs. 11,56,57,998	35
F—CIVIL ADMINISTRATION—									
25—General Administration	43	254—259	6,46,62,085	1,93,97,032	5,47,15,707	3,25,36,962	1,68,48,341	3,74,36,979	36
27—Administration of Justice.	45A	262-263	1,28,48,825	24,89,268	1,12,18,389	72,36,234	92,12,874	1,03,71,627	37
28—Jails.	46A	264-265	51,11,989	28,87,020	1,84,83,725	23,11,530	34,03,902	51,04,643	38
29—Police	47A	268-269	6,69,92,787	4,10,50,399	5,87,08,227	3,93,67,600	2,40,51,411	6,48,46,079	39
30—Ports and Pilotage	48A	271	..	2,64,304	..	80,96,169	4,51,939	..	40
30-A—Mercantile Marine	49A	274	..	..	..	..	..	..	41
33-A—Dangs District	51A	276	..	..	..	82,97,970	..	..	42
36—Scientific Departments	54	278-279	4,90,975	39,289	7,54,374	5,35,098	5,38,723	5,90,165	43
37—Education.	55A	282—285	17,37,84,523	7,10,42,641	13,25,51,411	16,51,29,419	16,16,79,512	14,33,08,248	44
38—Medical	56A	286—287	5,48,78,833	1,56,37,512	3,31,49,742	1,83,96,735	2,94,06,877	3,17,81,770	45
39—Public Health	57A	288—289	2,06,81,741	1,41,45,996	(a) 3,21,03,898	1,34,20,136	1,50,95,616	2,38,48,899	46
40—Agriculture	58A	294—295	3,15,69,540	1,75,34,235	4,11,06,055	1,68,31,131	1,02,70,288	2,30,09,687	47
40-A—Rural Development	59A	297	..	..	..	..	46,40,536	..	48
41—Animal Husbandry	60A	298—299	1,39,71,582	51,08,753	1,46,14,184	34,99,644	31,61,824	1,06,48,653	49
42—Co-operation	61A	300—301	1,72,80,964	93,32,163	2,66,74,510	87,08,862	22,91,231	46,58,998	50
43—Industries and Supplies	62A	304—305	1,85,17,162	94,80,413	2,26,24,584	88,57,815	68,70,548	1,21,82,673	51
44—Aviation	63A	312	..	..	1,32,516	..	..	..	52
47—Miscellaneous Departments	66A	316—321	4,76,53,413	10,92,407	88,25,329	1,93,48,917	2,47,97,957	3,97,08,024	53
Total			62,81,44,419	20,95,01,514	44,76,67,951	29,25,43,552	31,17,27,578	40,74,96,445	54
FF—CIVIL ADMINISTRATION—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—									
43-A—Capital Outlay on Industrial Development	62B	308	..	..	..	..	..	..	55
H—CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
50—Civil Works	70B	330—331	6,04,33,354	5,56,25,076	3,11,44,198	3,25,91,639	3,63,77,380	4,56,90,635	56
51—Bombay Development Scheme	71A	332	..	..	..	..	..	..	57
51-A—Interest on Capital Outlay on Multi-purpose River Schemes.	73A	340	1,75,69,869	..	..	..	..	..	58
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes	71C	334	..	..	2,97,964	15,090	..	..	59
Total			7,80,03,223	5,56,25,076	3,15,42,152	3,26,09,929	3,60,77,380	4,56,90,635	60
III—CAPITAL ACCOUNT OF CIVIL WORKS ETC., WITHIN THE REVENUE ACCOUNT—									
50 A—Capital Outlay on Civil Works financed from Revenue.	74	346—347	..	..	..	..	..	..	61
Carried over			70,95,71,443	32,03,89,081	60,94,42,194	43,35,46,038	41,29,84,479	56,88,43,078	62

(a) Differs from the corresponding figure in the State Finance Accounts due to erroneous inclusion of a sum of Rs. 5,123.

of the STATE GOVERNMENTS for the year ended 31st March, 1961—contd.

Item No.	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35	18,05,78,057	26,11,37,664	16,65,52,654	6,59,91,776	10,98,07,424	7,72,74,400	43,07,56,060	15,74,59,932	1,33,86,205	2,04,07,87,940
36	5,94,14,521	8,19,66,611	2,84,19,543	2,87,86,187	3,03,83,854	2,59,13,724	7,63,55,125	3,76,37,588	58,52,495	60,03,16,754
37	1,47,91,753	2,19,14,745	85,40,805	30,18,938	69,42,065	54,31,705	1,95,49,393	1,29,42,261	13,14,796	14,78,23,673
38	1,41,02,721	90,56,616	36,76,943	29,20,410	73,91,586	35,34,691	1,61,66,849	1,04,56,972	6,95,135	10,01,14,732
39	6,07,20,985	11,26,81,568	3,57,66,101	1,97,98,625	4,87,24,353	4,70,58,842	10,70,11,646	8,35,11,113	96,12,623	81,78,02,359
40	..	14,83,007	4,39,138	89,932	..	..	..	13,47,361	..	1,21,74,939
41	..	1,000	..	..	..	..	..	..	..	1,000
42	..	44,13,817	..	..	..	..	..	..	..	1,27,11,787
43	4,40,873	12,10,448	11,51,445	11,93,524	4,58,176	30,85,965	12,96,705	79,707	36,294	1,19,10,460
44	18,38,74,168	23,21,56,190	12,47,27,096	4,32,92,744	11,27,94,797	10,51,16,957	17,81,18,644	16,76,00,859	1,89,30,237	1,95,40,10,386
45	5,48,71,200	6,00,05,647	3,08,29,329	1,69,73,394	2,62,40,034	3,00,72,761	4,64,35,350	6,72,76,719	75,16,008	52,34,71,821
46	2,92,42,947	3,06,90,878	1,55,24,930	89,24,279	1,58,72,928	1,49,13,272	2,75,71,006	2,09,96,047	28,88,066	28,48,30,609
47	3,44,69,785	3,08,78,990	1,73,84,695	1,04,41,827	1,73,74,536	1,22,83,938	4,15,31,900	4,54,90,529	26,36,057	35,27,82,593
48	..	..	1,55,36,982	..	..	..	..	..	..	2,01,77,516
49	1,23,01,185	1,13,52,053	85,38,287	63,03,220	73,22,120	80,75,781	1,83,92,157	82,21,281	21,27,188	13,36,37,913
50	2,08,76,225	1,62,00,575	53,05,896	43,51,750	75,87,658	49,74,355	1,78,07,405	42,27,976	12,35,255	15,35,16,330
51	3,57,19,941	2,04,33,537	17,81,66,272	60,16,163	1,35,82,918	57,35,446	5,19,21,725	2,42,95,831	14,85,412	41,48,89,140
52	..	..	..	..	..	..	4,50,900	..	..	5,82,516
53	3,01,02,187	7,23,68,749	53,51,659	2,73,17,038	45,74,519	2,25,04,400	9,91,59,388	2,21,66,268	27,29,030	44,45,03,315
54	59,99,37,332	70,68,13,533	47,93,58,091	17,94,27,950	29,91,59,542	28,87,01,837	70,15,66,293	59,63,50,512	5,63,58,596	5,98,52,58,345
55	..	..	59,298	..	..	..	..	..	..	59,298
56	6,93,24,843	6,03,28,278	7,87,06,312	3,25,21,324	2,85,25,467	1,69,71,987	4,79,12,985	4,62,05,189	2,13,97,461	66,34,59,319
57	..	30,92,886	..	..	..	..	..	..	..	30,92,886
58	..	..	..	26,64,338	46,82,571	..	..	82,21,581	..	3,31,38,359
59	..	3,573	..	64,04,585	91,15,977	25,39,658	..	31,60,112	..	2,16,36,949
60	6,93,24,843	6,34,24,737	7,87,06,312	4,15,90,247	4,23,24,015	1,95,11,645	4,79,12,985	5,75,86,882	2,13,97,461	72,13,27,513
61	..	..	..	..	..	32,33,004	39,38,849	..	..	71,71,853
62	81,98,40,732	1,03,13,75,934	72,46,76,355	28,70,09,973	45,12,90,981	38,87,20,886	1,18,41,74,187	72,10,97,326	9,16,42,262	8,75,46,04,949

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

Heads of Expenditure	Details of Subsidiary Account		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Item No.
	No. of Account	Page No	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			70,95,71,443	32,03,89,081	60,94,42,194	43,35,46,038	41,29,84,479	56,88,43,078	81,98,40,732	63
I—ELECTRICITY SCHEMES—										
52—Interest on Capital Outlay on Electricity Schemes.	75	350—353	3,51,15,012	..	..	..	..	..	..	64
52-A—Other Revenue Expenditure connected with Electricity Schemes.	76	358	8,16,351	..	—70,191	2,894	..	..	..	65
TOTAL			3,59,31,363	..	—70,191	2,894	..	..	..	66
II—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT—										
53—Capital Outlay on Electricity Schemes	76A	359—371	..	..	..	..	..	..	..	67
J—MISCELLANEOUS—										
54—Famine—										
A—Famine Relief	78	374—375	74,18,233	60,50,535	57,84,325	18,06,398	..	6,91,608	23,73,523	68
B—Transfers to Famine Relief Fund	102	530—531	75,00,000	25,00,000	..	..	10,00,000	..	50,00,000	69
54-A—Territorial and Political Pensions	78A	376—377	8,89,620	3,52,978	2,425	14,418	4,98,719	5,19,635	1,714	70
54-B—Privy Purses and Allowances of Indian Rulers.	78B	376—377	31,452	..	8,948	2,96,233	15,81,524	10,78,396	72,671	71
55—Superannuation Allowances and Pensions.	79A	380—381	1,65,20,148	51,42,769	81,29,971	1,15,96,592	1,11,02,315	1,40,57,265	1,56,07,612	72
56—Stationery and Printing	80A	386—387	95,99,942	25,33,807	79,98,929	62,62,024	68,57,835	91,55,577	1,42,92,318	73
56-A—Militia	80D	389	..	..	..	..	..	..	..	74
57—Miscellaneous	81A	392—393	1,53,99,340	4,82,86,101	1,97,68,098	3,62,47,117	68,59,363	2,29,89,955	1,31,69,409	75
TOTAL			5,76,58,735	6,48,86,225	4,17,84,923	5,64,14,596	2,02,57,572	4,94,92,130	5,04,96,752	76
JJ—MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—										
55-A—Commutation of Pension financed from Ordinary Revenues.	79B	382—383	..	..	1,22,268	..	1,12,822	..	5,62,647	77
TOTAL			..	..	1,22,268	..	1,12,822	..	5,62,647	78
M—EXTRAORDINARY ITEMS—										
63—Extraordinary Charges	90A	450	..	..	..	..	..	..	2,95,118	79
63-A—Expenditure connected with Post-War Planning and Development	90B	451	..	..	..	..	..	..	..	80
63-B—Community Development Projects, National Extension Service and Local Development Works.	90D	454—457	4,66,77,306	1,97,42,971	7,97,24,977	2,21,92,318	1,67,18,814	4,25,67,160	3,97,57,266	81
64-A—Transfers to the Revenue Reserve Fund	91		..	..	..	..	..	..	..	82
64-B—Civil Defence.	91B	458	..	..	2,443	..	..	..	..	83
64-C—Pre-partition Payments	91D	459	..	2,354	..	..	..	..	..	84
TOTAL			4,66,77,306	1,97,44,625	7,27,27,420	2,21,92,318	1,67,18,814	4,25,67,160	4,00,53,384	85
TOTAL EXPENDITURE OF STATE GOVERNMENTS ON REVENUE ACCOUNT			84,98,38,849	40,49,99,831	72,39,63,650	51,21,56,636	45,00,84,688	66,09,02,368	91,09,42,515	86
TOTAL ORDINARY REVENUE (See Account No. 5)	26—29		85,28,88,534	35,99,56,248	79,87,70,199	52,14,25,902	45,24,61,224	72,15,45,922	92,03,27,172	87
SURPLUS (+) DEFICIT (—) OF EACH GOVERNMENT.			+ 30,49,686	—4,50,43,683	+ 7,47,86,549	+ 1,32,69,266	—76,23,464	+ 6,06,43,554	+ 93,84,657	88

of the STATE GOVERNMENTS for the year ended 31st Mar h, 1961—concl'd.

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	1,03,13,75,934	72,46,76,355	23,70,09,973	45,12,90,981	38,87,20,886	1,18,41,74,187	72,10,97,326	9,16,42,262	8,75,46,04,949
64	..	..	44,50,559	..	..	1,26,21,355	..	..	5,21,86,926
65	64,253	..	9,811	..	..	..	..	5,45,915	13,69,833
66	64,253	..	44,60,370	..	..	1,26,21,355	..	5,45,915	5,35,56,759
67	..	..	..	..	..	..	..	..	..
68	5,41,978	57,29,808	60,72,428	4,76,57,966	..	83,69,093	6,76,25,845	7,50,255	16,08,74,303
69	15,06,000	30,00,000	50,00,000	40,00,000	40,00,000	1,21,00,000	80,00,000	..	5,36,00,000
70	5,12,914	3,18,817	1,23,089	..	2,855	17,21,438	..	19,007	49,66,001
71	8,12,799	5,65,132	2,88,133	8,14,950	14,15,946	3,01,457	1,72,758	..	78,23,389
72	2,81,98,773	1,68,45,563	35,42,584	1,46,98,579	1,05,02,301	1,83,10,894	1,63,21,545	32,81,710	19,51,54,812
73	2,12,58,976	55,89,808	47,45,260	77,37,621	51,53,280	1,37,44,284	78,86,131	16,83,933	12,35,92,878
74	..	..	..	..	..	..	..	78,57,554	78,57,554
75	6,07,88,302	1,12,75,756	1,35,78,368	4,34,92,178	3,12,20,811	6,11,98,553	6,63,14,150	77,07,586	47,19,72,659
76	11,35,87,116	4,36,24,859	3,33,49,862	11,83,91,314	4,22,95,362	13,87,45,719	16,63,00,429	2,13,00,045	1,02,55,41,576
77	..	6,10,103	63,247	..	3,40,977	..	..	..	18,14,099
78	..	6,10,103	63,247	..	3,40,977	..	..	..	18,14,099
79	..	..	54,119	..	19,50,000	..	2,07,90,957	..	2,24,92,194
80	..	..	15,18,711	..	..	3,39,60,071	..	..	2,54,78,782
81	4,78,87,616	2,62,88,263	2,90,29,040	2,10,88,086	2,19,01,801	3,66,18,316	2,18,58,252	77,76,397	52,25,27,893
82	..	..	..	..	..	..	..	..	..
83	36,732	..	12,357	..	..	..	..	..	51,533
84	..	..	..	10,37,791	..	..	3,80,118	..	14,20,263
85	4,76,24,348	2,62,88,263	3,06,16,227	2,21,25,887	2,32,51,801	11,05,78,387	4,30,29,327	77,76,397	57,18,70,664
86	1,19,26,51,645	79,51,99,600	35,54,99,609	59,18,08,183	45,45,08,965	1,44,31,19,648	93,04,27,062	12,12,64,619	10,40,74,88,047
87	1,17,45,67,059	81,73,81,264	35,47,37,188	64,06,53,633	43,96,31,289	1,48,34,82,509	96,03,65,130	18,67,90,835	10,65,95,84,166
88	-1,80,84,586	+2,27,81,664	-7,62,481	+4,88,45,451	-1,49,77,677	+4,03,62,861	+2,99,38,048	+3,55,26,216	+25,20,96,081

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

RECEIPTS	Details of Subsidiary Accounts		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra	Carried over
	No. of Account	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND											
Ordinary Revenue as per No. 5.	5	26-29	85,28,86,534	35,99,56,248	79,97,70,199	52,54,25,802	45,24,61,224	72,15,45,922	92,03,27,172	1,17,46,67,059	5,80,59,42,260
<i>Other Receipts</i>											
N—PUBLIC DEBT—											
Permanent Debt . 92-A	472-477		9,79,96,900	..	5,44,80,050	5,83,70,200	4,00,73,000	5,17,20,900	12,20,77,900	11,05,24,718	53,02,04,168
Floating Debt . 92-A			32,54,24,696	20,00,000	42,69,00,000	..	17,00,00,000	18,46,00,000	..	18,75,15,200	1,20,10,55,196
Loans from the Central Government.			35,57,11,975	8,52,00,333	33,29,69,829	16,17,01,032	12,48,16,518	23,19,74,918	18,16,70,707	31,56,33,958	1,84,94,73,970
Other Loans . 92-A			2,50,80,639	7,61,550	10,18,300	92,51,325	32,35,154	37,38,900	3,07,02,005	86,93,540	7,25,07,323
TOTAL			80,42,14,210	47,91,81,883	81,53,68,179	22,92,92,557	40,36,24,512	47,30,34,518	22,45,00,632	62,34,22,416	3,75,94,39,907
P—LOANS AND ADVANCES BY STATE GOVERNMENTS.	94	479-486	5,02,15,136	51,05,170	1,47,86,943	1,64,89,085	1,02,21,003	2,90,27,005	7,26,90,346	5,08,49,453	28,94,95,541
Q—INTER-STATE SETTLEMENTS.	95	489	31,33,464	..	..	2,697	2,71,001	88,89,819	2,51,95,039	81,80,001	5,05,73,911
TOTAL—PART I—CONSOLIDATED FUND.			1,71,04,51,344	45,30,23,301	1,62,99,25,321	77,12,10,781	86,68,00,430	1,23,62,89,324	1,36,27,13,189	1,88,69,38,929	9,90,54,51,619
PART II—CONTINGENCY FUND.											
Contingency Fund .	96	492-505	3,73,151	2,22,98,829	1,44,178	3,00,00,000	—	98,931	1,35,700	1,44,71,943	6,75,23,732
Carried over to page 40			1,71,08,24,495	47,53,23,130	1,62,90,69,419	80,12,10,781	86,68,00,430	1,23,63,87,355	1,36,28,48,889	1,90,06,10,872	9,97,29,75,351

(a) Includes transactions from 1st May, 1960 to 31st March, 1961.

(b) Includes transaction for April, 1960 of the former composite state of Bombay.

GOVERNMENTS for the year ended 31st March, 1961

DISBURSEMENTS	Details of Subsidiary Accounts	Government	Government	Government	Government	Government	Government	Government	Government	Carried over
		of Andhra Pradesh	of Assam	of Bihar	of Gujarat (a)	of Kerala	of Madhya Pradesh	of Madras	of Maharashtra (b)	
Account	No. of Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND										
Expenditure on Revenue Account as per Account No. 6.	6 34-35	84,98,28,848	40,49,99,931	72,89,83,660	51,21,56,836	46,00,84,688	66,09,02,368	81,09,42,515	1,19,26,51,645	5,71,55,86,381
<i>Other Disbursements</i>										
FOREST, IRRIGATION AND OTHER CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNTS—										
AA-65—Payment of Compensation to Land holders etc. on the abolition of Zamindari System.	15-B 108	24,28,062	..	6,48,71,212	30,88,750	..	1,20,60,043	1,25,58,642	-5,82,572	9,44,24,137
65-A—Capital Outlay on Forests.	18-B 120 & 121	15,39,260	10,87,271	27,23,716	17,06,515	2,49,859	..	29,25,114	28,38,738	1,28,70,473
OC-68—Construction of Irrigation, etc., Works (Commercial).	31 170-189	4,86,10,055	..	27,66,543	7,09,47,533	1,05,84,270	1,56,60,938	4,04,72,499	8,60,12,118	27,53,33,958
68-A—Construction of Irrigation, etc. Works (Non-Commercial).	31	3,14,43,025	1,26,11,575	5,69,41,823	1,32,62,509	1,50,12,567	2,11,99,837	1,82,66,979	2,17,64,666	19,05,02,981
FF-70—Capital Outlay on Improvement of Public Health.	57-B 290-291	1,02,46,827	..	1,33,29,617	53,79,943	96,01,477	42,22,347	95,25,742	1,31,49,526	7,04,55,479
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B 296	62,08,542	36,471	42,24,620	6,96,725	10,06,310	19,43,417	1,08,222	16,41,028	1,58,65,333
72—Capital Outlay on Industrial Development.	62-B 306-309	2,99,47,787	68,07,394	76,24,351	71,46,270	57,05,721	58,05,575	1,14,50,668	2,03,90,524	9,46,28,290
72-A—Capital Outlay on Civil Aviation.	63-B 312	..	..	1,48,224	..	..	..	..	..	1,48,224
73—Capital Outlay on Ports	48-B 272-273	..	..	..	66,07,405	1,69,486	..	..	15,40,718	83,16,609
HH-79—Expenditure on New Capital for Punjab at Chandigarh.	72-A 337	..	..	..	..	..	..	..	..	..
80—Bombay Development Scheme.	73 338	..	..	..	..	..	..	..	2,87,412	2,87,412
80-A—Multipurpose River Schemes.	73-A 340 & 73-B 341 & 73-D 344	9,99,43,770	..	8,90,06,490	..	..	3,25,95,435	..	..	22,15,45,695
80-B—Appropriation to Irrigation and Power Development Fund.	..	..	..	..	..	..	..	..	..	..
81—Civil Works	74 346-347	6,01,33,392	3,01,71,798	6,19,66,298	10,61,30,423	3,42,16,267	6,79,66,806	4,70,05,636	7,66,99,052	48,42,80,660
II-81-A—Capital Outlay on Electricity Schemes	76-A 350-371	2,83,78,318	..	3,76,554	36,699	..	..	..	6,70,94,268	9,58,85,839
JJ-82—Other Works outside the Revenue Account.	82 398-400	15,66,168	11,43,150	2,09,62,699	-12,19,827	9,25,237	-6,182	1,26,54,900	-1,09,31,024	2,51,11,021
82-A—Rail Road Co-ordination Scheme.	82-A 401	..	..	..	..	..	..	..	..	..
82-B—Road and Water Transport Schemes.	81-C 396-397	..	50,26,140	28,05,797	..	33,62,164	15,09,080	71,23,756	19,02,951	2,17,38,883
83—Payments of Commuted Value of Pensions.	79-B 382-383	16,27,249	-92,441	..	-2,10,732	..	-1,15,149	..	7,60,890	19,69,817
85—Payments to Retrenched Personnel.	84 404	..	..	..	-1,18,035	..	-24,309	..	-2,70,734	-4,13,078
86-A—Capital Outlay on Schemes of Government Trading.	84-B 417-426	-13,87,012	42,43,304	2,26,55,650	1,00,66,952	-12,50,843	5,82,77,026	77,31,659	2,87,23,891	12,93,00,627
85-B—Appropriation to the Contingency Fund.	84-C 427	..	..	..	3,00,00,000	..	..	..	..	3,00,00,000
TOTAL		32,09,85,443	6,08,38,650	35,56,03,594	25,25,21,130	7,96,71,515	22,10,95,864	16,98,23,717	31,08,21,450	1,77,22,81,363
N—PUBLIC DEBT—										
Permanent Debt	92-A	..	..	..	3,51,071	1,12,459	1,00,47,200	7,15,76,800	2,76,71,955	10,97,59,485
Floating Debt	92-A	24,14,04,905	..	49,28,00,000	..	19,65,03,703	18,57,00,000	..	18,83,00,000	1,21,47,08,608
Loans from the Central Government.	92-A 472-477	20,11,72,323	2,42,62,203	8,09,36,524	3,05,15,727	8,64,44,190	6,19,57,393	6,67,11,923	7,60,59,057	62,80,59,340
Other Loans	92-A	18,01,875	4,47,954	8,59,112	..	11,13,605	95,76,235	10,15,756	33,21,242	1,81,35,779
TOTAL		44,43,79,103	2,47,10,157	48,45,96,636	3,08,66,798	28,41,73,957	28,72,80,828	13,93,04,479	29,53,52,254	1,97,06,63,212
P—LOANS AND ADVANCES BY STATE GOVERNMENTS.	94 479-486	17,43,67,827	7,19,44,687	9,74,66,393	7,93,17,430	5,81,66,627	10,21,15,600	21,43,86,534	25,86,53,025	1,03,64,18,123
Q—INTER STATE SETTLEMENTS	96 489	2,33,06,973	..	..	9,80,374	64,91,532	468	9,98,069	1,04,06,666	4,71,84,082
TOTAL—PART I—CONSOLIDATED FUND.		1,81,78,78,194	56,24,23,425	1,66,16,49,273	87,68,42,368	88,84,88,319	1,25,13,95,128	1,43,54,55,314	2,04,78,85,040	10,54,30,87,061
PART II—CONTINGENCY FUND										
Contingency Fund	492-96 505	1,48,842	2,69,98,967	3,20,756	1,60,75,777	18,21,301	3,23,710	..	4,19,65,471	8,76,55,824
Carried over to page 41		1,81,80,27,036	58,94,92,392	1,66,19,70,029	89,29,18,145	89,03,09,620	1,25,17,18,838	1,43,54,55,314	2,08,98,51,511	10,62,97,4885

(a) See footnote (a) at page 36.

(b) See footnote (b) at page 36.

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	No. of Page Account										
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND											
Ordinary Revenue as per Account No. 5.	5	26- 29	5,80,59,42,260	81,79,81,264	35,47,37,188	64,06,53,633	43,96,31,289	1,48,34,82,509	96,03,65,130	15,67,90,835	10,65,95,84,108
<i>Other Receipts</i>											
N—PUBLIC DEBT—											
Permanent Debt	92-A		53,62,04,168	4,37,72,900	3,28,57,600	..	6,28,74,207	20,32,83,998	7,05,32,000	..	93,75,24,873
Floating Debt	92-A		1,30,10,55,136	..	..	..	56,36,10,927	7,09,00,000	..	8,92,04,643	2,05,47,70,706
Loans from the Cen- tral Government	92-A	472- 477	1,84,96,73,270	15,97,84,821	13,05,73,517	22,00,13,334	28,72,48,540	42,31,90,402	25,52,35,400	7,07,84,999	3,39,65,94,283
Other Loans	92-A		7,25,07,333	1,00,79,506	34,86,300	18,37,836	49,08,100	75,70,903	1,72,00,991	9,94,760	11,85,65,507
TOTAL			3,75,94,39,907	21,36,37,221	16,88,97,417	22,18,50,964	93,66,41,774	70,49,45,303	34,29,68,391	16,09,84,392	6,50,73,65,369
P—LOANS AND ADVANCES BY STATE GOVERNMENTS.	94	479- 486	28,94,96,541	3,63,72,195	89,49,656	5,17,65,127	2,16,37,726	4,43,37,997	3,91,45,636	83,41,608	49,69,25,176
Q—INTER-STATE SETTLEMENTS	95	489	5,05,73,911	18,36,289	..	..	..	..	..	..	5,24,10,200
TOTAL—PART I—CONSOLIDATED FUND			8,90,54,51,619	1,06,98,26,969	53,05,84,261	91,43,66,724	1,39,78,00,789	2,23,37,55,499	1,33,34,79,167	32,61,16,835	17,71,02,84,863
PART II—CONTINGENCY FUND											
Contingency Fund	96	492- 505	6,75,23,732	5,68,028	..	12,87,131	..	17,68,600	17,237	..	7,11,65,728
Carried over to page 43			9,97,29,75,351	1,07,03,94,997	53,05,84,261	91,55,56,855	1,39,78,00,789	2,23,45,25,099	1,33,34,96,394	32,61,16,835	17,78,14,50,561

GOVERNMENTS for the year ended 31st March, 1961—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	No. of Page Account			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PART I—CONSOLIDATED FUND											
Expenditure on Revenue Account as per Account No. 6. Other Disbursements	6	34-35	5,71,56,90,281	79,51,99,600	35,54,99,669	59,18,08,182	45,46,08,966	1,44,31,19,648	93,04,27,082	12,12,64,619	10,40,74,88,047
FOREST, IRRIGATION AND OTHER CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—											
AA-65—Payment of Compensation to Landholders etc. on the abolition of Zamindari System.	15-B	108	9,44,24,137	47,59,206	..	..	2,68,09,004	..	1,44,73,877	..	14,04,63,234
65-A—Capital Outlay on Forests.	18-B	121	1,28,70,473	..	3,14,218	..	..	..	..	3,94,490	1,35,79,171
CC-68—Construction of Irrigation etc. Works (Commercial).	31	176-189	97,53,33,956	8,31,53,234	78,68,313	4,83,43,722	8,42,98,669	7,96,80,931	15,76,006	44,55,118	58,46,07,849
68-A—Construction of Irrigation, etc., Works. (Non-Commercial).	31		19,05,92,981	61,09,372	34,78,811	..	..	..	64,07,937	1,24,67,703	31,89,66,904
FF-70—Capital Outlay on Improvement of Public Health.	57-B	300-291	7,04,55,479	10,68,934	13,74,246	..	73,82,822	9,18,053	..	36,56,668	3,48,56,302
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	58B	296	1,58,65,333	..	38,98,442	-4,65,561	4,55,619	1,63,34,795	10,90,047	..	3,71,78,655
72—Capital Outlay on Industrial Development.	62-B	306-309	9,46,23,290	2,99,23,347	26,60,633	1,63,406	35,66,392	98,43,661	68,98,606	69,51,833	15,46,49,168
72-A—Capital Outlay on Civil Aviation	63-B	312	1,48,224	..	..	..	..	..	..	..	1,48,224
73—Capital Outlay on Ports	48-B	272-273	83,16,609	..	5,09,921	..	..	..	..	..	88,26,530
HH-79—Expenditure on New Capital for Punjab at Chandigarh.	72-A	337	..	..	..	1,15,06,563	..	..	..	..	1,15,06,563
80—Bombay Development Scheme.	73	338	2,87,412	..	..	..	..	..	..	..	2,87,412
80-A—Multipurpose River Schemes.	73-A	340	23,15,45,695	..	5,55,99,475	9,92,09,146	4,58,14,060	..	4,25,37,077	..	46,47,05,453
80-B—Appropriation to Irrigation and Power Development Fund.	73-D	344	..	29,00,000	..	..	..	..	..	..	29,00,000
81—Civil Works	74	346-347	48,42,89,660	8,71,68,070	3,03,48,909	5,19,36,623	6,68,02,360	7,01,59,947	6,44,69,948	3,68,92,320	89,30,67,837
II-81-A—Capital Outlay on Electricity Schemes.	76-A	359-371	9,58,85,839	8,13,75,319	82,28,557	..	..	-69,83,19,011	..	1,07,73,856	-41,20,55,440
JJ-82—Other Works outside the Revenue Account.	83	398-400	2,51,11,021	1,04,041	30,91,531	70,22,176	-56,506	1,55,59,171	10,61,70,361	24,90,014	15,94,91,909
82-A—Rail-Road Co-ordination Scheme.	82-A	401	..	..	..	8,00,000	..	..	..	..	8,00,000
82-B—Road and Water Transport Schemes.	81-C	396-397	2,17,38,868	1,12,87,003	7,18,993	..	47,27,395	..	40,83,562	48,85,535	4,74,51,276
83—Payments of Commuted Value of Pensions.	79-B	382-383	19,69,817	-1,59,456	..	-1,13,644	-87,980	-2,44,972	8,51,380	..	22,45,166
85—Payments to Retrenched Personnel.	84	404	-4,13,078	133	..	..	..	..	..	..	-4,12,945
85-A—Capital Outlay on Schemes of Government Trading.	84-C	417-428	12,93,00,627	-23,12,254	3,16,560	2,01,82,084	23,85,575	-58,76,097	-2,11,06,647	-2,13,01,865	10,15,88,183
85-B—Appropriation to the Contingency Fund.	84-C	427	3,00,00,000	..	..	..	..	..	..	..	3,00,00,000
Total			1,77,22,61,363	30,53,75,949	11,84,08,609	23,85,98,495	24,21,27,230	-42,19,43,522	22,74,50,154	6,16,65,862	2,54,38,54,140
N—PUBLIC DEBT—											
Permanent Debt	92-A		10,97,59,485	46,925	..	..	..	6,79,93,086	..	..	17,77,99,496
Floating Debt	92-A		1,21,47,08,608	..	..	..	52,10,02,403	7,09,00,000	..	9,14,76,351	1,89,80,87,362
Loans from the Central Government.	92-A	472-477	62,80,59,340	4,61,17,333	4,91,12,605	10,19,07,092	5,07,39,581	10,63,86,947	5,64,64,939	4,21,91,573	1,08,09,79,409
Other Loans	92-A		1,81,35,779	37,16,826	6,96,852	14,04,622	7,98,250	24,61,864	9,42,788	53,041	2,82,10,022
Total			1,97,06,63,212	4,98,81,084	4,98,09,457	10,33,11,714	57,25,40,234	24,77,41,897	5,74,07,727	13,37,20,964	3,18,50,76,269
P—LOANS AND ADVANCES BY STATE GOVERNMENTS.	94	479-486	1,03,84,18,123	9,89,47,559	1,81,13,173	20,01,66,254	16,08,93,438	83,08,63,615	10,32,19,406	1,84,35,365	2,46,70,56,933
Q—INTER-STATE SETTLEMENTS	95	489	4,71,84,082	1,06,59,196	..	..	..	..	..	..	5,78,43,278
TOTAL—PART I—CONSOLIDATED FUND			10,54,20,87,061	1,26,00,63,388	54,18,30,908	1,13,37,94,645	1,43,01,59,866	2,09,97,81,638	1,31,85,04,369	33,50,84,810	18,66,13,18,687
PART II—CONTINGENCY FUND.											
Contingency Fund	96	492-505	8,78,55,924	12,06,529	..	36,907	19,00,328	44,52,000	9,607	..	9,52,60,195
Carried over to page 43			10,62,97,43,885	1,38,12,63,917	54,18,30,908	1,13,38,31,552	1,43,20,70,196	2,10,42,33,638	1,31,85,13,976	33,50,86,810	18,75,64,78,882

No. 7—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE STATE

RECEIPTS	Details of Subsidiary Accounts	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra	Carried over
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 36		1,71,08,24,495	47,53,23,130	1,62,90,69,499	80,12,10,781	86,68,00,430	1,23,63,67,255	1,35,28,48,889	1,90,05,10,872	9,97,29,75,351
PART III—PUBLIC ACCOUNT										
B—UNFUNDED DEBT—										
Special Loans	98 519	..	..	..	..	..	..	..	..	..
Savings Bank Deposits	101	..	..	..	..	2,79,20,122	..	12,26,463	-2,07,912	2,89,37,643
State Certificates	101	..	..	..	..	..	..	..	..	..
State Provident Funds	101 } 523- 529	1,12,66,865	91,40,884	1,91,06,803	94,17,373	1,00,49,111	79,42,316	1,97,14,479	3,73,40,454	12,39,78,285
Other Accounts	101	37,44,329	..	..	..	30,54,303	32,50,428	..	..	90,51,064
Interest Suspense	101	..	..	..	..	..	..	..	..	..
TOTAL		1,50,11,194	91,40,884	1,91,06,803	94,17,373	4,10,25,536	1,01,92,748	2,09,39,932	3,71,32,542	16,19,67,012
B—DEPOSITS AND ADVANCES—										
Deposits bearing interest—										
Deposits of Depreciation Reserve of Government Commercial Undertakings.	108	5,26,011	..	..	..	40,15,316	..	54,07,154	-3,63,440	95,85,041
Reserve Fund Transport.	108	..	..	..	..	..	..	25,51,000	..	25,51,000
Depreciation Reserve Fund—Electricity	108	..	..	..	..	..	..	..	..	..
Deposits of Reserves for the Rehabilitation of the Assets of the Government Commercial Concerns.	108 } 546- 554	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Road Transport scheme.	108	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses.	108 } 559- 561	67,459	..	..	..	..	..	..	..	67,459
Other Deposits	111	..	..	..	..	..	..	..	..	..
Contingency Reserve Fund—Electricity.	108 } 546- 554	..	..	..	..	..	..	..	..	..
Deposits not bearing interest—										
Appropriation for Reduction or Avoidance of Debt—										
Sinking Funds	103 522- 537	1,34,41,245	29,01,103	50,20,834	4,28,64,817	22,04,311	68,39,107	4,13,45,516	6,78,93,519	18,29,07,343
Other Appropriations	42 250- 251	..	..	..	..	..	71,563	..	2,03,96,721	2,04,68,264
Sinking Fund Investment Account.	103 } 532- 537	17,29,400	..	..	..	8,34,098	14,71,836	..	2,08,58,558	2,48,93,882
Sinking Funds for Loans granted to Local Bodies.	103	..	..	..	..	..	15,899	..	4,162	19,843
Famine Relief Fund	102 530- 531	1,06,15,523	31,79,933	36,130	23,899	10,39,319	5,39,651	50,78,517	37,74,392	2,42,81,454
Securities Adjustment Reserve.	108 } 546- 554	18,12,220	..	..	..	..	..	..	..	18,12,220
Dangs District Reserve Fund.	108	..	..	..	18,40,399	..	..	..	41,00,433	59,40,642
Depreciation Reserve Fund—Government Presses.	108	..	..	..	1,32,651	..	1,42,390	1,72,134	3,01,690	7,49,775
Revenue Reserve Fund	107 543	..	..	..	..	..	5,39,174	..	..	5,39,174
Depreciation Reserve Fund—Water Works	108	8,964	..	..	..	..	..	..	44,216	53,180
Publication Fund	108	..	26,722	..	..	..	..	..	..	26,722
Fund for promotion of Education amongst educationally backward classes.	108	..	..	..	..	..	..	..	..	..
Industrial Loan Fund	108	..	..	..	..	..	..	..	..	..
General Reserve Fund—Cooch-Bihar.	108 } 546- 554	..	..	..	..	..	..	..	..	..
Fund for the Development of Rural Water Supply.	108	..	..	..	..	..	..	..	..	..
Fund for the Development of Hindi and State Languages.	108	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Electricity.	108	83,91,583	..	..	..	..	..	..	..	83,91,583
Deposits of Depreciation Reserve of Government Commercial Undertakings.	108	..	37,22,865	..	..	..	20,66,029	..	8,92,779	66,81,673
Carried over to page 44		3,65,02,406	98,30,823	50,57,054	4,48,61,476	85,93,044	1,15,41,320	5,45,49,321	11,79,03,031	28,89,28,275
		1,50,11,194	91,40,884	1,91,06,803	94,17,373	4,10,25,536	1,01,92,748	2,09,39,932	3,71,32,542	16,19,67,012
		1,71,08,24,495	47,53,23,130	1,62,90,69,499	80,12,10,781	86,68,00,430	1,23,63,67,255	1,35,28,48,889	1,90,05,10,872	9,97,29,75,351

(a) See foot-note (a) at page 36.

(b) See foot-note (b) at page 36.

GOVERNMENTS for the year ended 31st March, 1961—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat (a)	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (b)	Carried over
	No. of Account	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 37			1,81,80,27,036	58,94,92,392	1,66,19,70,029	89,29,18,145	89,03,09,620	1,25,17,18,838	1,43,54,55,314	2,08,98,51,511	10,62,97,42,885
PART III—PUBLIC ACCOUNT											
K—UNFUNDED											
DEBT—											
Special Loans	96	519	..	..	..	—2,569	26,510	..	..	..	23,941
Savings Bank Deposits	101		..	..	..	..	2,40,04,913	..	12,84,625	..	2,52,69,538
State Certificates	101	523	..	..	..	..	..	..	..	..	..
State Provident Funds	101	529	57,62,907	36,68,529	79,25,042	27,28,991	50,96,752	36,50,070	1,26,35,610	1,74,06,257	5,88,74,158
Other Accounts	101		18,82,867	..	..	..	17,33,204	8,47,318	..	..	44,63,389
Interest Suspense	101		..	..	..	..	15	..	..	..	15
TOTAL			76,45,774	36,68,529	79,25,042	27,28,422	3,08,61,394	44,97,388	1,39,00,235	1,74,06,257	8,86,31,041
—DEPOSITS AND ADVANCES—											
Deposits bearing interest—											
Deposits of Depreciation Reserve of Government Commercial Undertakings	108		35,46,583	..	..	..	28,79,484	..	12,94,224	..	77,30,291
Reserve Fund—Transport	108		..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Electricity	108		..	..	..	..	..	..	..	..	..
Deposits of Reserves for the Rehabilitation of the Assets of the Government Commercial Concerns.	108	548—554	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108		..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Road Transport Schemes	108		..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	108		..	..	..	..	..	..	..	..	..
Other Deposits	111	550—561	1,05,450	..	..	..	..	2,00,000	..	..	3,05,450
Contingency Reserve Fund—Electricity	108	548—554	..	..	..	..	..	..	..	..	..
Deposits not bearing interest—											
Appropriation for Reduction or Avoidance of Debt—											
Sinking Funds	103	532—537	..	22,673	..	1,34,996	..	26,86,042	2,75,26,678	75,814	3,04,47,102
Other Appropriations	43	280-351	..	..	..	..	..	..	22,52,000	3,07,20,060	3,29,72,060
Sinking Fund Investment Account.	103	532—537	..	22,80,500	..	3,30,87,238	..	28,80,843	..	5,26,89,539	9,09,18,126
Sinking Funds for Loans granted to Local Bodies	103		..	..	..	..	..	..	..	..	..
Famine Relief Fund	102	530-531	1,56,76,169	60,50,535	..	..	3,92,991	27,62,244	31	..	2,48,81,970
Securities Adjustment Reserve	108		18,12,186	..	..	..	..	..	..	..	18,12,186
Danga District Reserve Fund	108	546—554	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	108		..	..	..	..	..	1,665	3,91,605	..	3,93,270
Revenue Reserve Fund	107	543	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Water Works	108		..	..	..	..	..	..	..	..	..
Publication Fund	108		..	3,543	..	..	..	..	..	..	3,543
Fund for promotion of Education amongst educationally backward classes.	108		..	..	..	..	..	..	..	..	..
Industrial Loan Fund	108		..	..	..	..	..	..	..	..	..
General Reserve Fund—Cooch Bihar.	108	546—554	..	..	..	..	..	..	..	..	..
Fund for Development of Rural Water Supply.	108		..	..	..	..	..	..	..	..	..
Fund for the Development of Hindi and State Languages.	108		..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Electricity	108		..	..	..	..	..	..	..	..	..
Deposits of Depreciation Reserve of Commercial Undertakings.	108		..	18,60,800	..	..	..	19,45,202	..	2,93,686	40,99,082
TOTAL			2,11,50,398	1,02,18,060	..	3,32,02,234	32,72,475	1,02,75,231	3,12,74,596	8,41,70,096	19,35,63,074
Carried over to page 45			76,45,774	36,68,529	79,25,042	27,28,422	3,08,61,394	44,97,388	1,39,00,235	1,74,06,257	8,86,31,041
			1,81,80,27,036	58,94,92,392	1,66,19,70,029	89,29,18,145	89,03,09,620	1,25,17,18,838	1,43,54,55,314	2,08,98,51,511	10,62,97,42,885

(a) See foot-note (a) at page 36.

(b) See foot-note (b) at page 36.

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	No. of Account	Page									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 38			9,97,29,75,351	1,07,03,94,997	53,05,84,261	91,55,56,855	1,39,78,00,789	2,23,45,25,099	1,33,34,96,394	32,61,16,835	17,78,14,50,581
PART III—PUBLIC ACCOUNT											
R—UNRESERVED DEBT											
Special Loans	98	519		2,45,802							2,45,802
Savings Bank Deposits	101		2,39,37,663	3,29,79,733			75,286				6,19,92,682
State Certificates	101	523									
State Provident Funds	101	529	12,39,78,285	3,50,61,016	69,80,083	1,36,66,476	34,50,231	3,35,24,323	2,06,69,541	44,09,998	24,17,40,063
Other Accounts	101		90,51,064	1,70,71,530			96,94,647	12,44,181		5,55,999	3,78,46,771
Interest Suspense	101										
TOTAL			16,19,67,012	8,53,58,081	69,80,083	1,36,66,476	1,31,49,614	3,48,68,614	2,06,69,541	49,65,997	34,16,25,318
S—DEPOSITS AND ADVANCES—											
<i>Deposits bearing interest—</i>											
Deposits of Depreciation Reserve of Government Commercial Undertakings	108		95,85,041	2,11,72,462	18,98,625	30,95,943	9,77,921				3,67,29,612
Reserve Fund—Transport	108		25,51,000	4,44,465		89,167					30,76,632
Depreciation Reserve Fund—Electricity	108				30,77,760						30,77,760
Deposits of Reserves for the Rehabilitation of the Assets of the Government Commercial Concerns.	108			1,03,460							1,03,460
Depreciation Reserve Fund—Irrigation	108	546-554						81,19,033			81,19,033
Depreciation Reserve Fund—Road Transport	108										
Depreciation Reserve Fund—Government Presses	108		67,459			2,33,000					4,07,119
Other Deposits	111	550-561					4,692				4,692
Contingency Reserve Fund—Electricity	108	546-554									
<i>Deposits not bearing interest—</i>											
<i>Appropriation for Reduction or Avoidance of Debt—</i>											
Sinking Funds	103	532-537	19,29,07,343	2,33,68,765	1,50,32,869	41,46,850	19,37,900	3,43,07,209	2,07,90,398		33,69,11,978
Other Appropriations	42		250,251	2,04,68,284	6,96,852		80,00,000	6,63,88,417			9,55,63,553
Sinking Fund Investment Account.	103	532-537	2,48,93,882	1,25,056	20,95,725			2,70,60,002	45,000		5,42,30,655
Sinking Funds for loans granted to Local Bodies.	103		19,843								19,843
Famine Relief Fund	102	530	2,42,81,454	32,18,807	86,96,777	49,00,000	49,69,000	1,21,79,922	1,16,36,318		6,79,97,192
Securities Adjustment Reserve	108		18,12,220	72,640							18,84,860
Dangs District Reserve Fund.	108	546-554	59,40,642								59,40,642
Depreciation Reserve Fund—Government Presses.	108		7,49,775					2,62,967	2,23,147		13,36,889
Revenue Reserve Fund	107	543						19,46,67,736			19,46,67,736
Depreciation Reserve Fund—Water-Works	108		6,51,354	-12,509							6,38,845
Publication Fund	108		26,722								26,722
Fund for promotion of Education amongst educationally backward classes.	108								11,24,000		11,24,000
Industrial Loan Fund	108					50,50,000					50,50,000
General Reserve Fund—Cooh Bihar.	108	546-554							2,99,092		2,99,092
Fund for Development of Rural Water Supply	108							1,05,000			1,05,000
Fund for the Development of Hindi and State Languages.	108										
Depreciation Reserve Fund—Electricity	108		83,01,583								83,01,583
Deposits of Depreciation Reserve of Government Commercial Undertakings	108		66,81,673					2,24,54,578			2,91,36,251
Carried over to page 46			23,89,33,275	4,64,93,146	3,20,38,508	1,67,22,540	1,49,20,563	41,60,46,868	4,00,22,449		85,72,32,349
			16,19,67,012	8,53,58,081	69,80,083	1,36,66,476	1,31,49,614	3,48,68,614	2,06,69,541	49,65,997	34,16,25,318
			9,97,29,75,351	1,07,03,94,997	53,05,84,261	91,55,56,855	1,39,78,00,789	2,23,45,25,099	1,33,34,96,394	32,61,16,835	17,78,14,50,581

GOVERNMENTS for the year ended 31st March, 1961—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward	Government	Government	Government	Government	Government	Government	Government	Total
	No. of Account	Page		of Mysore	of Orissa	of Punjab	of Rajasthan	of Uttar Pradesh	of West Bengal	of Jammu and Kashmir	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 39			10,62,97,42,885	1,26,12,68,917	54,18,30,908	1,13,38,31,552	1,43,20,70,196	2,10,42,33,638	1,31,85,13,976	33,50,86,810	18,75,65,78,882
PART III—PUBLIC ACCOUNT											
R—UNFUNDED DEBT—											
Special Loans	98	519	23,941	400	..	..	..	..	..	..	24,341
Savings Bank Deposits	101		2,52,69,538	3,15,65,680	..	..	1,44,284	..	..	..	5,69,99,502
State Certificates	101		..	1,45,600	..	..	..	..	..	..	1,45,600
State Provident Funds	101	523-529	5,88,74,158	1,24,35,040	28,98,300	72,36,358	19,04,958	1,42,73,121	1,13,27,302	28,48,164	11,17,57,401
Other Accounts	101		44,63,389	41,33,574	..	..	69,86,079	2,10,319	..	1,36,286	1,59,30,247
Interest Suspense	101		15	..	..	..	..	..	..	..	15
Total			8,86,31,041	4,83,00,394	28,58,300	72,36,358	90,35,321	1,44,83,440	1,13,27,302	29,85,050	18,48,57,106
S—DEPOSITS AND ADVANCES—											
<i>Deposits bearing interest—</i>											
Deposits of Depreciation Reserve of Government Commercial Undertakings	108		77,30,291	36,04,929	21,85,582	8,71,537	..	..	43,00,000	..	1,86,92,339
Reserve Fund—Transport	108		..	..	..	48,738	..	..	..	..	48,738
Depreciation Reserve Fund—Electricity	108		..	..	..	..	..	1,79,55,000	..	..	1,79,55,000
Deposits of Reserves for the Rehabilitation of the Assets of Government Commercial Concerns	108	545-554	..	3,47,623	..	..	..	..	..	..	3,47,623
Depreciation Reserve Fund—Irrigation	108		..	..	..	..	..	88,46,281	..	..	88,46,281
Depreciation Reserve Fund—Road Transport Scheme	108		..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Government Prisons	108		..	..	..	..	..	..	..	..	..
Other Deposits	111	559-561	3,05,450	..	..	..	6,000	..	12,200	..	3,23,650
Contingency Reserve Fund—Electricity	108	548-554	..	..	..	..	..	19,95,000	..	..	19,95,000
<i>Deposits not bearing interest—</i>											
<i>Appropriation for Reduction or Avoidance of Debt—</i>											
Sinking Funds	108	532-537	3,04,47,102	300	444	..	..	2,19,19,728	..	..	5,23,67,474
Other Appropriations	42	250-251	3,29,72,000	..	..	..	..	..	..	..	3,29,72,000
Sinking Fund Investment Account	103	532-537	9,09,18,120	74,87,300	21,04,861	..	19,00,000	11,19,51,994	2,91,97,650	..	24,35,59,925
Sinking Funds for Loans granted to Local Bodies	103		..	..	..	..	..	..	..	..	..
Famine Relief Fund	102	530-531	2,48,81,970	31,05,455	1,18,00,000	80,00,000	14,71,800	83,69,093	1,15,76,751	..	6,92,65,069
Securities Adjustment Reserve	108		18,12,186	..	..	..	..	..	..	..	18,12,186
Dangs District Reserve Fund	108	546-554	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Government Prisons	108		3,93,270	..	..	..	..	1,70,358	..	..	5,63,628
Revenue Reserve Fund	107	543	..	..	..	..	..	28,74,15,578	..	..	28,74,15,578
Depreciation Reserve Fund—Water Works	108		..	..	..	..	..	..	..	..	..
Publication Fund	108		3,543	..	..	..	..	..	..	..	3,543
Fund for promotion of Education amongst educationally backward classes	108		..	..	..	..	..	..	11,24,330	..	11,24,330
Industrial Loan Fund	108		..	..	..	50,39,850	..	..	..	..	50,39,850
General Reserve Fund—Cooch Bihar	108	546-554	..	..	..	..	..	..	2,30,752	..	2,30,752
Fund for Development of Rural Water Supply	108		..	..	..	..	..	..	..	..	..
Fund for the Development of Hindi and State Languages	108		..	..	..	..	..	1,04,441	..	..	1,04,441
Depreciation Reserve Fund—Electricity	108		..	..	..	..	..	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Undertakings	108		40,99,08	..	..	..	..	1,99,13,413	..	..	2,40,12,498
			19,35,63,074	1,45,45,507	1,61,50,887	1,39,80,126	33,77,800	47,86,40,886	4,64,41,683	..	76,66,79,262
Carried over to page 47			8,86,31,041	4,83,00,394	28,58,300	72,36,358	90,35,321	1,44,83,440	1,13,27,302	29,85,050	18,48,57,106
			10,62,97,42,885	1,26,12,68,917	54,18,30,908	1,13,38,31,552	1,43,20,70,196	2,10,42,33,638	1,31,85,13,976	33,50,86,810	18,75,65,78,882

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

RECEIPTS	Details of Subsidiary Accounts No. of Pego Account	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat (a)	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (b)	Carried over
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 40		1,71,08,24,495	47,53,23,130	1,62,90,69,499	80,12,10,781	86,88,00,430	1,23,63,87,255	1,35,28,48,889	1,90,05,10,872	9,97,29,75,351
		1,50,11,194	91,40,884	1,91,06,803	94,17,373	4,10,25,536	1,01,92,748	2,09,39,932	3,71,32,542	16,19,67,012
		3,65,02,406	98,30,623	50,67,054	4,48,61,476	86,93,044	1,15,41,320	5,45,49,321	11,79,03,031	28,89,38,275
S—DEPOSITS AND ADVANCES—contd.										
O. S. Stabilisation Reserve Fund.	108	1,48,52,223	..	..	..	..	..	..	—71,45,198	77,06,025
Orissa Loan Stipend Fund.	108	546	..	..	..	..	..	..	..	..
Port Reserve Fund.	108	..	..	..	..	..	..	..	..	..
Depreciation Reserve Fund—Ports.	108	..	..	..	2,47,750	..	..	..	9,02,000	11,49,750
Orissa Mining Areas Development Fund.	108	..	..	..	16,91,523	..	..	..	..	16,91,523
Motor Transport Reserve Fund.	108	..	..	..	..	..	..	..	..	..
Pension Equalisation Fund.	108	..	..	..	..	..	83,100	..	..	83,100
Fishermen's Relief Fund.	108	..	..	..	..	..	..	..	..	..
Reserve Fund for Protection of Sugar Industry.	108	..	..	..	..	..	..	..	7,513	8,306
Insurance Fund	108	3,401	..	..	..	..	..	..	..	..
Non Government Schools and Colleges Loan Fund—Assam.	108	..	12,50,000	..	99,896	58,244	..	519	16,33,534	17,95,386
State Agricultural Credit Relief and Guarantee Fund.	108	..	50,000	50,000	45,000	..	..	5,00,000	3,12,560	9,57,500
Nizam's Development Fund.	108	..	..	..	..	..	..	..	..	..
Sugarcane Cess Fund	108	..	..	..	..	..	..	..	..	..
State Milk Fund	108	..	..	..	..	..	..	21,48,354	1,12,90,155	1,34,38,509
State Co-operative Development Fund.	108	..	..	..	50,907	..	..	..	1,43,83,920	1,44,34,721
Foodgrain Reserve Fund.	108	..	..	..	..	..	..	..	..	..
Irrigation and Power Development Fund.	108	..	..	..	..	..	..	..	..	..
Port Development Fund.	108	..	..	..	1,13,153	..	..	..	87,500	2,00,652
Zamindari Abolition Fund.	108	47,01,244	60,00,000	..	..	..	..	75,65,379	341	1,84,56,964
Kutch Benevolent Fund.	108	..	..	..	50,000	..	..	..	..	50,000
Rudrapur Township Development Fund.	108	..	..	..	..	..	..	..	..	..
Fund for assistance under C. A. Programme.	108	..	..	..	..	..	..	..	..	..
Hospital Fund	108	..	..	..	..	..	..	..	..	..
Saurashtra Local Development Fund.	108	..	..	..	..	..	..	..	..	..
Industrial Research and Development Fund	108	52,59,493	..	..	..	..	..	..	3,33,480	56,92,973
Special Development and Reserve Fund.	108	..	..	..	..	..	..	..	..	..
Fund for Development Schemes.	108	49,93,778	2,45,180	..	..	..	..	..	30,95,682	92,34,620
Mugh Mola Fund (U.P.).	108	..	..	..	..	..	..	..	..	..
Co-operative Marketing and Agricultural Development Fund.	108	26,26,530	..	..	..	..	..	..	..	26,26,530
Kerala Mining Area Welfare Fund.	108	..	..	..	..	1,35,211	..	..	..	1,35,211
Nazul Fund (Lucknow)	108	..	..	..	..	..	..	..	..	..
Debt Redemption and Assistance Fund.	108	..	..	..	..	..	..	..	54,32,799	54,32,799
Special Reserve Fund—Electricity.	108	19,44,400	..	..	..	..	..	..	..	19,44,400
State Road Funds	108	..	..	..	..	..	..	..	..	..
Village Development Fund.	108	..	..	..	..	..	..	..	5,29,46,436	5,29,46,436
Fund for Village Reconstruction and Harijan Uplift.	108	..	..	..	..	..	..	..	..	..
Fund for Research and Development of Machine Institute.	108	..	..	..	..	..	..	..	3,44,521	3,44,521
General Police Fund	108	..	..	..	..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund.	108	12,78,129	..	..	..	1,68,973	..	19,95,069	..	34,42,170
Stat. Br. Tar Fund.	108	..	..	..	..	..	..	..	..	..
Sugar Research and Labour Housing Fund.	108	..	..	..	..	..	..	..	..	..
Other Funds of Madhya Pradesh Government.	108	..	..	..	..	..	93,41,341	..	..	93,41,341
Sugarcane Compensation Fund.	108	554	..	..	..	..	..	..	..	..
Fund for Development of Forests.	108	..	..	..	..	..	..	..	..	..
Carried over to page 48		7,22,51,894	1,73,75,803	51,07,054	4,71,60,192	90,48,680	2,09,65,661	6,98,58,841	20,24,17,194	44,11,84,919
		1,50,11,194	91,40,884	1,91,06,803	94,17,373	4,10,25,536	1,01,92,748	2,09,39,932	3,71,32,542	16,19,67,012
		1,71,08,24,495	47,53,23,130	1,62,90,69,499	80,12,10,781	86,88,00,430	1,23,63,87,255	1,35,28,48,889	1,90,05,10,872	9,97,29,75,351

(a) See footnote (a) at Page 36.
(b) See footnote (b) at page 36.

GOVERNMENTS for the year ended 31st March, 1961—contd.

DISBURSEMENTS	Details of Subsidiary Accounts No. of Page Account	Government	Government	Government	Government	Government	Government	Government	Government	Carried
		of Andhra Pradesh	of Assam	of Bihar	of Gujarat (a)	of Kerala	of Madhya Pradesh	of Madras	of Maharashtra (b)	over
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		1,31,80,27,036	58,94,92,392	1,66,19,70,029	89,29,18,145	89,03,09,620	1,25,17,18,838	1,43,54,55,314	2,08,98,51,511	10,62,97,42,886
Brought forward from page 41		76,45,774	36,68,529	79,25,042	27,26,422	3,08,61,394	44,97,388	1,39,00,235	1,74,06,257	8,86,31,041
		2,11,50,388	1,02,18,050	..	3,32,02,224	32,72,475	1,02,75,231	3,12,74,598	8,41,70,098	19,35,63,074
3—DEPOSITS AND ADVANCES—contd.										
O. S. Stabilisation Reserve Fund.	106	546	1,36,14,971	..	..	..	..	..	..	1,36,14,971
Orissa Loan Stipend Fund.	108	..	..	..	..	..	..	..	..	..
Port Reserve Fund.	106	..	..	..	22,15,823	..	..	..	72,267	22,88,090
Depreciation Reserve Fund—Ports.	108	..	..	..	6,71,992	..	..	..	..	6,71,992
Orissa Mining Areas Development Fund	106	..	..	..	..	..	..	..	..	..
Motor Transport Reserve Fund.	106	..	..	..	..	..	..	..	..	..
Pension Equalisation Fund.	106	..	..	27,000	..	..	..	..	..	27,000
Fishermen's Relief Fund.	106	..	..	..	..	..	..	..	138	138
Reserve Fund for Protection of Sugar Industry.	106	..	..	..	..	..	..	..	..	..
Insurance Fund	106	..	..	..	47,467	23,175	..	..	8,60,250	9,30,892
Non-Government Schools and Colleges Loan Fund—Assam.	106	..	..	..	..	..	..	..	..	..
State Agricultural Credit Relief and Guarantee Fund.	106	..	..	..	..	..	..	..	..	..
Nizamnagar Development Fund.	106	..	..	..	..	..	..	..	..	..
Sugarcane Cess Fund.	106	..	..	..	6,69,151	..	..	11,82,461	3,05,49,280	3,24,00,892
State Milk Fund	106	..	..	..	..	..	..	..	1,31,68,171	1,31,68,171
State Co-operative Development Fund.	106	..	..	..	..	..	..	..	..	..
Foodgrain Reserve Fund.	106	..	..	..	..	..	..	..	..	..
Irrigation and Power Development Fund.	106	..	..	..	..	..	..	..	..	..
Port Development Fund.	106	..	..	..	14,42,997	..	..	..	48,274	14,90,971
Zamindari Abolition Fund.	106	1,48,22,490	17,29,238	..	..	..	..	..	..	1,65,62,638
Kutch Benevolent Fund.	106	..	..	..	..	..	..	..	..	..
Rudrapur Township Development Fund.	106	..	..	..	..	..	..	..	..	..
Fund for assistance under T. C. A. Programme.	106	..	..	..	..	..	..	..	..	..
Hospital Fund	106	..	..	..	..	..	..	..	..	..
Sanshodhan Local Development Fund	106	..	..	..	..	..	..	..	..	..
Industrial Research and Development Fund.	106	26,97,478	..	..	..	..	..	..	..	36,97,478
Special Developments and Reserve Fund.	106	..	..	..	..	..	..	..	..	..
Fund for Development Schemes.	106	46,73,859	..	..	..	..	..	..	..	46,73,859
Magh Mela Fund (U. P.).	106	..	..	..	..	..	..	..	..	..
Co-operative Marketing and Agricultural Development Fund.	106	25,35,289	..	..	..	..	..	..	..	25,35,289
Kerala Mining Area Welfare Fund.	106	..	..	..	..	4,791	..	..	..	4,791
Nazul Fund (Lucknow)	106	..	..	..	..	..	..	..	..	..
Debt Redemption and Avoidance Fund.	106	..	..	..	..	..	..	..	..	..
Special Reserve Fund—Electricity.	106	..	..	..	..	..	..	..	..	..
State Road Funds	106	..	..	..	..	..	..	..	5,73,13,658	5,73,13,658
Village Development Fund.	106	..	..	..	..	..	..	..	..	..
Fund for Village Reconstruction and Harijan Uplift.	106	..	..	..	..	..	..	..	..	..
Fund for Research and Development of Haffkine Institute.	106	..	..	..	..	..	..	..	..	..
General Police Fund	106	..	..	..	..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund.	106	5,56,382	..	..	..	1,61,830	..	17,48,963	..	24,67,175
State Bridge Fund	106	..	..	..	..	..	..	..	..	..
Sugar Research and Labour Housing Fund.	106	..	..	..	..	..	..	..	..	..
Other Funds of Madhya Pradesh Government.	106	..	..	..	..	..	1,00,05,650	..	..	1,00,05,650
Sugarcane Compensation Fund.	106	..	..	..	..	..	..	..	..	..
Fund for Development of Forests	106	554	..	..	..	..	..	..	..	..
		6,10,61,767	1,19,47,288	27,000	3,82,49,264	34,62,271	2,02,80,681	3,42,06,622	18,61,82,136	35,54,16,729
Carried over to page 49		76,45,774	36,68,529	79,25,042	27,26,422	3,08,61,394	44,97,388	1,39,00,235	1,74,06,257	8,86,31,041
		1,81,80,27,036	58,94,92,392	1,66,19,70,029	89,29,18,145	89,02,09,620	1,25,17,18,838	1,43,54,55,314	2,08,98,51,511	10,62,97,42,886

(a) See footnote (a) at P. 38.

(b) See footnote (b) at Page. 38.

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	No. of Account	Page									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 42.			9,97,29,75,351	1,07,03,94,997	53,05,84,261	91,55,56,855	1,39,78,00,789	2,23,45,25,099	1,33,34,96,394	32,61,16,835	17,78,14,50,591
			16,19,67,012	8,53,58,081	69,80,083	1,36,66,476	1,31,49,614	3,48,68,514	2,06,69,541	49,65,997	34,16,25,318
			28,89,38,275	4,84,93,146	3,20,88,508	1,67,22,540	1,49,20,563	41,60,46,868	4,00,22,449	..	85,72,32,949
B—DEPOSITS AND ADVANCES—contd.											
O.S. Stabilisation Reserve Fund	108	546	77,06,025	68,626	..	..	..	..	..	..	77,74,651
Orissa Loan Stipend Fund	108		..	..	10,48,590	..	..	..	..	..	10,48,590
Port Reserve Fund	108		11,49,750	..	..	..	..	..	..	..	11,49,750
Depreciation Reserve Fund	108		16,91,523	..	..	..	..	..	..	..	16,91,523
Orissa Mining Areas Development—Fund.	108		..	..	28,26,874	..	..	..	..	..	28,26,874
Motor Transport Reserve Fund.	108		83,100	..	..	..	..	..	..	..	83,100
Pension Equalisation Fund.	108		..	..	..	..	..	..	..	..	..
Fishermen's Relief Fund	108		8,396	..	..	..	..	..	..	..	8,396
Reserve Fund for Protection of Sugar Industry.	108		..	..	..	..	..	..	..	..	..
Insurance Fund	108		17,95,386	1,200	..	..	..	..	..	..	17,96,586
Non-Government Schools and Colleges—Loan Fund—Assam	108		12,50,000	..	..	..	..	..	..	..	12,50,000
State Agricultural Credit Relief and Guarantee Fund.	108		9,57,500	4,00,000	21,292	..	..	..	..	2,00,000	15,78,792
Nizamsagar Development Fund.	108		..	..	..	..	..	..	..	..	..
Sugarcane Cess Fund	108		1,34,38,509	41,02,850	..	..	..	..	..	..	1,75,41,359
State Milk Fund	108		1,44,34,727	..	..	..	..	..	..	..	1,44,34,727
State Co-operative Development Fund.	108		..	..	..	..	..	..	..	2,00,000	2,00,000
Foodgrain Reserve Fund	108		..	..	..	3,17,900	..	..	..	..	3,17,900
Irrigation and Power Development Fund.	108		..	29,00,000	..	..	..	..	..	..	29,00,000
Port Development Fund	108		2,00,652	..	..	..	..	..	..	..	2,00,652
Zamindari Abolition Fund.	108		1,84,56,964	..	35,06,027	..	..	60,05,30,642	..	..	62,24,93,633
Kutch Benevolent Fund	108		50,000	..	..	..	..	..	..	..	50,000
Rudrapur Township Development Fund.	108		..	..	..	..	..	1,72,527	..	..	1,72,527
Fund for assistance under T.C.A. Programme	108	to	-6,792	..	..	..	..	..	..	..	-6,792
Hospital Fund	108		..	..	..	..	..	..	..	..	..
Baurashtra Local Development Fund.	108		..	..	..	..	..	..	..	..	..
Industrial Research and Development Fund.	108		55,92,973	1,84,690	..	..	..	..	..	..	57,77,663
Special Development and Reserve Fund	108		..	1,02,681	..	..	..	..	..	..	1,02,681
Fund for Development Schemes.	108		92,24,620	98,135	..	..	..	..	..	..	93,22,755
Mugh Mela Fund. (U.P.)	108		..	..	..	..	..	..	..	..	..
Co-operative Marketing and Agricultural Development Fund.	108		26,26,530	6,37,028	..	..	..	..	..	..	32,63,558
Kerala Mining area Welfare Fund.	108		1,35,211	..	..	..	..	..	..	..	1,35,211
Nazul Fund (Lucknow)	108		..	..	..	..	..	2,91,456	..	..	2,91,456
Debt Redemption and Avoidance Fund.	108		54,32,799	..	..	..	..	..	..	..	54,32,799
Special Reserve Fund—Electricity	108		19,44,400	..	..	..	..	..	..	..	19,44,400
State Road Funds	108		5,29,46,439	..	..	..	..	2,44,74,308	..	..	7,74,20,747
Village Development Fund	108		..	..	..	..	..	..	..	..	..
Fund for Village Reconstruction and Harijan Uplift.	108		..	..	..	..	..	..	..	..	..
Fund for Research and Development of Haffkine Institute.	108		3,44,521	..	..	..	..	..	..	..	3,44,521
General Police Fund	108		..	..	..	..	..	..	..	..	..
Hindu Religious and Charitable Endowments Fund.	108		34,42,170	68,056	..	..	..	..	..	..	35,10,226
State Bridge Fund	108		..	..	..	..	..	13,00,000	..	..	13,00,000
Sugar Research and Labour Housing Fund.	108		..	..	..	..	..	24,816	..	..	24,816
Other Funds of Madhya Pradesh Government.	108		93,41,241	..	..	..	..	..	..	..	93,41,241
Sugarcane Compensation Fund.	108		..	..	..	..	..	..	..	..	..
Fund for Development of Forests.	108	554	..	..	..	..	..	..	..	..	..
Carried over to page 50			44,11,84,919	5,70,56,412	3,94,91,291	1,70,39,740	1,50,00,793	1,03,39,40,812	4,00,22,449	4,00,000	1,64,41,45,418
			16,19,67,012	8,53,58,081	69,80,083	1,36,66,476	1,31,49,614	3,48,68,514	2,06,69,541	49,65,997	34,16,25,318
			9,97,29,75,351	1,07,03,94,997	53,05,84,261	91,55,56,855	1,39,78,00,789	2,23,45,25,099	1,33,34,96,394	32,61,16,835	17,78,14,50,591

GOVERNMENTS for the year ended 31st March, 1961—contd.

DISBURSEMENTS	Details of Subsidiary Accounts	No. of Page Account	Brought forward	Government	Government	Government	Government	Government	Government	Government	Total
				of Mysore	of Orissa	of Punjab	of Rajasthan	of Uttar Pradesh	of West Bengal	of Jammu and Kashmir	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 43.			10,62,97,42,885	1,26,12,68,917	54,18,30,908	1,13,38,31,552	1,43,20,70,196	2,10,42,33,638	1,31,85,13,976	33,50,86,810	18,75,65,78,882
S—DEPOSITS AND ADVANCES—contd.			19,35,63,074	1,45,45,507	1,61,50,887	1,39,60,125	33,77,800	47,96,40,886	4,64,41,683	..	76,66,79,962
	O.S. Stabilisation Reserve Fund.	108	546	1,36,14,971	..	..	..	..	..	..	1,36,14,971
	Orissa Loan Stipend Fund	108	..	..	10,80,738	..	..	..	..	..	10,80,738
	Port Reserve Fund	108	..	22,88,090	..	..	..	..	..	..	22,88,090
	Depreciation Reserve Fund—Ports.	108	..	6,71,992	..	..	..	..	..	..	6,71,992
	Orissa Mining Areas Development Fund.	108	..	..	32,76,538	..	..	..	..	..	32,76,538
	Motor Transport Reserve Fund.	108	..	..	..	..	..	..	..	..	..
	Pension Equalisation Fund.	108	..	7,000	..	..	..	..	..	..	7,000
	Fishermen's Relief Fund	108	..	138	..	..	..	..	..	..	138
	Reserve Fund for Protection of Sugar Industry.	108	..	..	..	..	..	..	..	..	..
	Insurance Fund	108	..	9,30,892	..	..	..	..	..	..	9,30,892
	Non-Government Schools and Colleges Loan Fund—Assam.	108	..	..	..	..	..	..	..	..	..
	State Agricultural Credit and Guarantee Fund.	108	..	..	..	..	..	..	..	..	..
	Vizamsagar Development Fund.	108	..	..	..	..	..	..	..	1,00,000	1,00,000
	Sugarcane Cess Fund	108	..	34,00,892	34,31,400	..	..	..	..	..	34,00,892
	State Milk Fund	108	..	1,31,68,171	..	..	..	..	..	..	1,31,68,171
	State Co-operative Development Fund.	108	..	..	..	..	..	..	..	..	..
	Foodgrain Reserve Fund.	108	..	..	..	..	..	..	..	1,00,000	1,00,000
	Irrigation and Power Development Fund.	108	..	..	25,05,715	..	..	..	..	..	25,05,715
	Port Development Fund	108	..	14,90,971	..	..	..	..	..	..	14,90,971
	Zamindari Abolition Fund	108	..	1,65,62,638	..	45,16,880	..	..	..	..	1,65,62,638
	Kutch Benevolent Fund	108	..	..	..	..	..	57,89,81,269	..	..	57,89,81,269
	Rudrapur Township Development Fund.	108	..	..	..	..	..	..	..	..	..
	Fund for Assistance under P.C.A. Programme	108	..	..	..	..	..	52,887	..	..	52,887
	Hospital Fund	108	..	..	..	..	..	..	..	..	..
	Saurashtra Local Development Fund.	108	..	..	..	..	..	3,96,733	..	..	3,96,733
	Industrial Research and Development Fund.	108	..	36,97,478	..	..	..	..	..	..	36,97,478
	Special Development and Reserve Fund	108	..	..	4,89,516	..	..	..	..	..	4,89,516
	Fund for Development Schemes.	108	..	46,73,859	..	..	1,597	91,537	..	..	46,73,859
	Magh Mela Fund (U. P.).	108	..	..	..	..	..	..	..	..	..
	Co-operative Marketing and Agricultural Development Fund.	108	..	25,35,289	..	..	..	..	..	..	25,35,289
	Kerala Mining Area Welfare Fund.	108	..	4,791	..	..	..	..	..	..	4,791
	Nazul Fund (Lucknow)	108	..	..	..	..	..	..	..	..	..
	Debt Redemption and Avoidance Fund.	108	..	..	..	..	..	4,32,498	..	..	4,32,498
	Special Reserve Fund—Electricity.	108	..	..	..	..	..	..	..	..	..
	State Road Funds	108	..	5,73,13,658	..	9,19,219	..	..	..	..	5,73,13,658
	Village Development Fund	108	..	..	..	..	..	85,55,074	..	..	85,55,074
	Fund for Village Reconstruction and Harijan Uplift.	108	..	..	..	..	..	..	..	..	..
	Fund for Research and Development of Haffkine Institute.	108	..	..	..	..	..	..	..	..	..
	General Police Fund	108	..	..	..	..	..	..	..	..	..
	Hindu Religious and Charitable Endowments Fund.	108	..	24,67,175	50,064	..	..	..	..	..	24,67,175
	State Bridge Fund	108	..	..	..	..	..	..	..	..	..
	Sugar Research and Labour Housing Fund.	108	..	..	..	..	..	..	..	..	..
	Other Funds of Madhya Pradesh Government.	108	..	1,00,05,650	..	..	..	..	4,88,215	..	1,00,05,650
	Sugarcane Compensation Fund	108	..	..	..	..	..	..	..	..	..
	Fund for Development of Forests.	108	554	..	..	1,75,140	..	..	..	..	1,75,140
Carried over to page 51.			35,54,16,739	2,10,22,302	2,61,19,599	1,39,61,722	34,69,337	1,06,75,47,162	4,64,41,683	2,00,000	1,53,41,78,224
			8,86,31,041	4,83,00,294	28,58,300	72,36,358	90,35,321	1,44,83,440	1,13,27,302	29,85,050	18,48,57,106
			10,62,97,42,885	1,26,12,68,917	54,18,30,908	1,13,38,31,552	1,43,20,70,196	2,10,42,33,638	1,31,85,13,976	33,50,86,810	18,75,65,78,882

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

RECEIPTS	Details of Subsidiary Accounts		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat (a)	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (b)	Carried over
	No. of Page Account										
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 44			1,71,08,24,495	47,53,23,130	1,62,90,69,499	80,12,10,781	86,68,09,430	1,23,63,97,255	1,35,28,48,899	1,90,05,10,372	9,97,29,75,351
			1,50,11,194	91,40,834	1,91,06,803	94,17,373	4,10,25,536	1,01,92,748	2,09,39,932	3,71,32,542	16,19,87,012
			7,22,51,694	1,73,75,903	51,07,054	4,71,60,192	90,48,680	2,09,65,661	6,68,58,641	29,24,17,194	44,11,84,919
B—DEPOSITS AND ADVANCES—concl.											
Deposits of Local Funds	109	555— 557	55,52,21,406	5,56,94,079	30,01,78,581	25,75,66,464	7,44,75,255	5,16,22,120	1,07,11,94,447	42,29,21,964	2,78,97,94,376
Civil Deposits	111	558— 561	11,01,70,418	6,20,72,969	10,35,74,038	17,45,70,005	2,42,49,284	15,90,50,486	11,84,94,039	12,64,96,712	1,06,82,97,961
Other Deposits	111		..	..	..	..	..	..	..	..	..
Other Accounts	106-A & 111	542 559— 561	46,87,783	43,32,465	31,30,814	28,54,988	8,40,186	17,06,795	32,53,934	43,29,969	2,48,40,244
Advances	..	..	1,93,05,011	96,35,904	5,18,56,242	90,42,113	1,38,29,207	7,46,00,757	2,84,07,909	2,39,32,785	22,06,02,831
Suspense	..	..	..	3,05,72,798	79,20,474	16,42,199	76,27,215	48,15,574	1,76,20,548	30,05,28,215	27,85,69,217
Miscellaneous	..	..	..	..	..	2,91,843	..	..	2,40,27,424	5,27,09,099	7,81,88,375
TOTAL			76,16,36,312	17,95,83,918	47,17,67,203	49,22,31,077	26,12,60,887	31,16,63,453	1,32,97,66,952	1,19,45,84,961	4,94,22,95,813
T—REMITTANCES—											
Adjusting Account between Central and State Governments.	..	..	..	..	..	2,69,674	89,280	..	..	..	4,59,024
Adjusting Account with Railways	..	..	83,629	38,192	38,16,376	..	..	..	..	15,442	29,53,639
Adjusting Account with Posts and Telegraphs	..	..	..	..	4,25,655	..	..	76,782	2,21,288	..	6,22,694
Inter-State Suspense Account	..	..	8,65,528	39,751	..	75,815	..	..	..	..	9,89,294
Other Local Remittances	..	..	..	..	..	1,44,24,998	..	..	..	..	1,44,24,998
TOTAL			9,49,157	77,943	42,42,031	1,50,79,589	89,280	76,761	2,21,288	15,442	2,08,51,651
V.—RESERVE BANK DEPOSITS											
TOTAL PART III—PUBLIC ACCOUNT			77,75,94,663	18,88,02,745	49,51,18,037	51,77,28,039	24,23,75,933	32,18,32,992	1,35,10,28,152	1,22,17,24,945	5,12,82,15,376
Opening balance, 1st April, 1960	115	570— 571	1,51,84,745	80,58,759	-5,89,33,377	4,74,06,783	-1,49,98,439	1,45,20,725	4,41,94,204	-15,47,52,845	-9,92,29,465
GRAND TOTAL			2,50,35,85,903	87,21,84,634	2,04,62,52,159	1,36,63,45,833	1,19,41,77,894	1,87,27,40,942	2,74,90,71,245	2,97,74,02,972	14,99,66,51,265

(a) See footnote (a) at p. 25.

(b) See footnote (b) at page 26.

GOVERNMENTS for the year ended 31st March, 1961—contd.

EXPENDITURE	Details of Subsidiary Accounts.		Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat (c)	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (b)	Carried over
	No. of Amount	Page Amount									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
brought forward from page 45			1,81,80,27,036	58,94,92,392	1,06,19,70,029	89,32,18,145	89,03,09,620	1,25,17,18,838	1,43,54,55,314	2,08,98,51,511	10,62,97,42,885
			76,45,774	36,68,529	79,26,042	27,26,422	3,08,61,394	44,97,398	1,39,00,235	1,74,06,257	8,86,31,041
			6,10,61,767	1,19,47,288	27,000	3,82,49,364	24,62,271	2,02,80,881	3,42,06,022	18,61,82,136	35,64,16,729
—DEPOSITS AND ADVANCES—contd.											
Deposits of Local Funds	109	522	45,04,46,145	5,00,69,457	27,21,20,253	24,27,42,780	7,06,22,243	4,72,96,072	1,06,62,92,818	42,34,96,496	2,63,96,15,264
Civil Deposits	111	522	10,12,34,618	6,32,40,578	5,85,29,708	10,22,52,571	9,42,79,447	15,84,80,338	10,17,45,382	17,27,06,970	90,85,69,307
Other Deposits	111	522	..	..	..	..	..	..	..	..	..
Other Accounts	106A	522	20,22,207	42,85,899	25,42,296	52,26,408	20,82,001	23,42,252	39,42,176	49,24,176	2,93,94,615
Advances	..	..	1,22,20,206	96,16,989	6,27,03,985	87,54,178	1,90,27,988	4,15,67,512	3,62,82,982	2,15,26,206	21,52,20,417
Suspense	..	..	29,27,172	21,400	2,00,084	2,45,22,620	5,90,799	..	4,65,035	6,01,197	2,94,14,247
Miscellaneous	..	..	29,51,132	..	..	..	845	1,22,79,771	..	..	1,58,21,908
TOTAL	..	..	64,08,93,967	14,01,22,878	29,72,53,204	49,27,63,221	17,84,26,704	28,29,47,627	1,24,90,56,465	80,82,46,721	4,18,49,71,787
—REMITTANCES—											
Adjusting Account between Central and State Governments.	..	..	40,84,154	51,48,201	2,10,05,000	..	..	54,48,833	7,46,268	7,86,874	2,72,41,684
Adjusting Account with Railways	..	..	..	..	..	2,222	1,202	42,895	24,098	..	76,827
Adjusting Account with Posts and Telegraphs	..	..	4,08,215	2,01,289	..	561	614	..	..	16	6,08,575
Inter State Suspense Account	..	..	..	..	1,12,272	..	228	1,63,400	29,576	57,23,985	60,40,459
Other Local Remittances	..	..	1,74,72,971	74,72,874	1,18,28,121	..	22,22,229	1,27,90,209	6,89,284	4,63,12,115	9,99,15,822
TOTAL	..	..	2,19,43,440	1,28,22,264	3,29,22,262	2,893	23,40,251	1,94,51,242	14,89,926	5,28,08,999	14,38,82,068
—RESERVE BANK DEPOSITS	..	..	..	22,52,020	..	..	..	..	..	..	22,52,020
TOTAL PART III—PUBLIC ACCOUNT	..	..	67,06,83,181	15,95,27,261	42,92,00,008	49,84,93,226	21,16,22,279	30,68,96,557	1,25,74,46,626	87,95,61,968	4,42,03,27,916
Closing balance, 31st March, 1961	115	570	1,49,76,696	-7,88,25,119	-3,49,18,479	-3,20,65,798	-77,80,175	1,41,25,547	5,51,69,205	-3,86,64,217	-5,02,29,829
	571								(c) 4,67,43,711		
RAND TOTAL			2,50,26,25,903	67,21,24,624	2,06,52,52,159	1,24,62,45,583	1,09,41,77,824	1,57,27,40,942	2,74,80,71,245	2,97,74,92,972	14,99,98,51,262

(a) See foot note (a) at page 28.
(b) See foot note (b) at page 28.
(c) Allocated to Gujarat State.

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	No. of Account	Page Account									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 46			9,97,29,75,351	1,07,03,94,997	53,05,84,261	91,55,56,855	1,39,78,00,789	2,23,45,25,099	1,33,34,96,394	32,61,16,835	17,78,14,50,581
			16,19,67,012	8,53,58,081	69,80,083	1,36,66,476	1,31,49,614	3,48,68,514	2,06,69,541	49,65,997	34,16,25,318
			44,11,84,919	5,70,56,412	3,94,01,291	1,70,39,740	1,50,09,793	1,03,39,40,812	4,00,22,449	4,00,000	1,64,41,45,416
PART III—PUBLIC ACCOUNT.											
S—DEPOSITS AND ADVANCES—concd.											
Deposits of Local Funds	109	555—557	2,78,97,84,278	18,64,36,511	1,52,08,581	2,66,34,333	25,00,00,745	1,05,23,62,647	23,94,24,305	87,86,018	4,55,85,22,318
Civil Deposits	111	559—561	1,00,82,67,851	10,11,11,418	7,92,51,592	22,61,31,651	6,44,04,939	56,81,93,998	17,59,96,600	2,29,99,792	1,96,62,44,911
Other Deposits	111		..	10,714	19,000
Other Accounts	106A and 111	542—551	2,48,40,244	21,20,577	93,638	38,91,906	37,57,193	40,32,061	44,59,087	36,499	4,73,21,324
Advances	..	..	23,06,02,831	3,31,87,246	1,58,52,525	90,84,258	76,42,886	2,32,69,710	3,16,08,693	1,81,34,859	36,96,63,978
Suspense	..	..	37,05,28,217	12,12,34,340	3,74,30,015	12,84,63,128	..	8,66,244	56,59,567	21,78,149	68,63,57,660
Miscellaneous	..	..	7,81,88,375	7,53,553	..	10,63,772	..	..	..	15,45,395	8,15,51,097
TOTAL			4,94,33,96,813	50,18,90,771	18,73,27,642	41,23,08,788	32,37,30,244	2,41,37,45,582	49,73,69,601	5,39,60,693	9,33,37,39,124
T—REMITTANCES—											
Adjusting Account between Central and State Governments.	..	..	4,59,034	13,30,828	..	1,19,27,559	45,47,767	..	..	7,56,124	1,90,21,598
Adjusting Account with Railways.	..	..	39,53,639	..	1,55,659	29,98,331	12,64,465	6,94,313	..	21,558	45,00,000
Adjusting Account with Posts and Telegraphs	..	..	3,23,684	..	3,65,697	..	..	15,16,824	14,91,180	19,96,354	52,14,175
Inter-State Suspense Account	..	..	9,80,294	..	..	..	..	9,14,716	2,99,798	6,011	21,01,227
Other Local Remittances	..	..	1,46,34,900	..	..	37,12,498	..	..	..	21,11,837	1,04,66,159
TOTAL			2,08,51,551	13,30,828	5,11,356	1,56,69,970	45,47,767	37,96,775	25,06,004	39,96,974	5,22,07,305
V—RESERVE BANK DEPOSITS											
TOTAL PART III—PUBLIC ACCOUNT.			5,12,62,15,376	58,85,79,680	19,48,19,081	44,16,45,234	34,14,36,605	2,45,24,09,871	52,05,44,146	6,29,21,764	9,72,85,71,787
Opening balance, 1st April, 1960	115	570—571	-9,93,39,465	1,42,98,180	-1,38,81,815	5,93,78,278	81,22,494	-63,53,234	2,29,02,453	1,53,64,162	4,95,063
GRAND TOTAL			14,99,98,51,262	1,67,32,72,857	71,15,21,527	1,41,65,90,367	1,74,73,59,888	4,68,05,81,736	1,87,69,43,023	40,44,06,761	27,51,05,17,221

GOVERNMENTS for the year ended 31st March, 1961—*concl'd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	No. of Account	Page									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 47			10,62,97,42,885	1,26,12,68,917	54,18,30,908	1,13,39,31,552	1,43,20,70,196	2,10,42,33,638	1,31,85,13,976	33,50,86,810	18,75,65,78,883
			8,86,31,041	4,83,00,294	28,58,300	72,36,358	90,35,321	1,44,83,440	1,13,27,302	29,85,050	18,48,57,106
			35,54,16,729	2,10,22,202	2,61,19,399	1,39,61,722	34,89,337	1,06,75,47,162	4,64,41,683	2,00,000	1,53,41,78,234
S—DEPOSITS AND ADVANCES—<i>concl'd.</i>											
Deposits of Local Funds.	109	555—558	2,83,05,15,264	17,10,75,900	1,83,88,165	1,14,58,724	19,61,79,861	1,04,87,08,270	21,94,35,734	62,85,531	4,30,20,46,799
Civil Deposits	111	558—561	90,85,69,207	9,53,89,095	5,67,15,843	21,60,46,781	7,12,31,226	23,46,67,432	16,04,66,194	2,32,27,021	1,76,63,13,399
Other Deposits	111		..	6,944	..	..	32,708	..	..	..	39,652
Other Accounts	106A & 111	542—550—561	2,98,94,045	28,02,042	1,07,890	42,79,363	48,04,714	45,35,638	23,40,648	10,000	4,82,76,319
Advances	..		21,59,30,417	4,20,22,194	1,64,76,807	93,85,383	64,76,585	2,19,74,236	2,87,71,091	1,81,90,968	35,91,17,671
Suspense	..		2,94,14,347	26,85,718	82,719	12,92,620	67,26,606	11,13,63,381	4,30,58,096	4,39,985	19,51,42,369
Miscellaneous	..		1,98,31,908	..	..	..	..	5,76,71,802	..	..	7,35,03,710
TOTAL			4,18,49,71,787	23,49,84,043	11,78,90,632	25,65,24,593	28,89,22,026	2,54,64,67,921	50,05,13,446	4,83,43,505	8,27,86,19,153
—REMITTANCES											
Adjusting Account between Central and State Governments.	..		2,72,41,684	..	3,88,21,635	..	..	18,47,845	31,00,784	..	8,10,11,749
Adjusting Account with Railways	..		76,627	27,88,540	..	..	9,545	..	..	..	28,74,712
Adjusting Account with Posts and Telegraphs	..		6,08,675	25	..	3,11,935	226	..	..	..	9,20,763
Inter State Suspense Account.	..		60,40,450	36,152	8,997	65,85,141	71,428	..	..	..	1,27,42,177
Other Local Remittances.	..		9,99,15,823	1,17,10,431	86,12,858	..	91,79,376	12,47,045	2,14,49,104	..	15,20,14,637
TOTAL			14,38,83,068	1,45,35,148	4,73,43,390	68,97,077	92,60,575	30,94,890	2,45,49,888	..	24,95,64,036
V—RESERVE BANK DEPOSITS.			28,52,020	..	..	..	..	..	..	..	28,52,020
Total Part III—PUBLIC ACCOUNT.			4,42,03,37,916	39,78,19,485	16,80,92,522	27,06,58,028	30,72,18,922	2,56,40,46,251	53,63,90,636	5,13,28,555	8,71,58,92,315
Closing Balance, 31st March, 1961	115	570—571	—5,02,29,539	1,41,84,455	15,98,097	1,20,90,787	80,79,770	1,23,01,847	2,20,32,411	1,79,91,396	3,80,46,224
Grand Total			14,90,98,51,262	1,67,32,72,867	71,15,21,627	1,41,65,90,367	1,74,73,69,898	4,68,05,81,736	1,87,69,43,023	40,44,06,761	27,51,05,17,421

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

Revenue Rs. 14,91,99,63,633

Expenditure

 Within the Revenue Account Rs. 1,95,13,29,634
 (a) Rs. 9,595
 Outside the Revenue Account Rs. 15,46,29,374

Major Head	No. of Account	Details of Accounts	Page	Amount of each account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
General	8	Statement of Principal Sources of Ordinary Revenue	55	..	..
..	8-A	Detailed Statement of Assignments, etc.	56	..	..
Customs	9	Receipts	63	1,70,03,10,444	..
..	9-A	Expenditure	65	..	3,61,00,019
Union Excise Duties	10	Receipts	79	4,91,45,04,086	..
..	10-A	Expenditure	79	..	82,20,80,169
Corporation Tax	11	Receipts	81	1,09,69,73,131	..
..	11-A	Expenditure	82	..	45,86,041
Taxes on Income other than Corporation Tax and Estate Duty	12	Receipts	89	1,81,41,90,128	..
..	12-A	Expenditure	89	..	5,57,31,959
Estate Duty	13	Receipts	91	3,08,76,943	..
..	13-A	Expenditure	92	..	6,53,217
Taxes on Wealth	13-B	Receipts	95	8,14,89,423	..
..	13-C	Expenditure	95	..	16,61,616
Taxes on Railway Fares	13-D	Receipts	97	15,88,65,786	..
..	13-E	Expenditure	98	..	11,31,658
Expenditure Tax	13-F	Receipts	99	40,50,000	..
..	13-G	Expenditure	99	..	1,83,485
Gift Tax	13-H	Receipts	101	88,49,869	..
..	13-I	Expenditure	101	..	1,98,063
Opium	14	Receipts	108	5,03,70,243	..
..	14-A	Expenditure	103	..	4,39,49,033
Land Revenue	15	Receipts	105	97,78,01,474	..
..	15-A	Expenditure	107	..	39,01,18,083 } (a) 9,595 }
State Excise Duties	16	Receipts	111	54,91,19,310	..
..	16-A	Expenditure	113	..	5,64,91,699
Stamps	17	Receipts	115	40,36,59,565	..
..	17-A	Expenditure	115	..	3,43,15,806
Forest	18	Receipts	119	58,47,53,681	..
..	18-A	Expenditure	119	..	26,64,32,711
Registration	19	Receipts	121	6,85,53,287	..
..	19-A	Expenditure	121	..	2,15,13,221
Taxes on Vehicles	20	Receipts	123	34,96,54,247	..
..	20-A	Expenditure	123	..	8,62,34,401
Sales Tax	20-B	Receipts	125	1,63,46,86,295	..
..	20-C	Expenditure	125	..	5,44,84,442
Other Taxes and Duties	21	Receipts	129	48,62,61,018	..
..	21-A	Expenditure	131	..	7,55,64,001
Total				14,91,99,63,633	1,95,13,29,634 } (a) 9,595 }
Total Expenditure within the Revenue Account				..	1,95,13,29,634 } (a) 9,595 }
CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—					
Payment of Compensation to Land-holders, etc. on the abolition of the Zamindari System.	15-B	Expenditure	108	..	14,04,66,224
Capital Outlay on the Security Printing Press.	17-B	Expenditure	116	..	35,076
Capital Outlay on Forests	18-B	Expenditure	121	..	1,41,28,074
Total Expenditure outside the Revenue Account				..	15,46,29,374

(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 Land-holders, etc. on the abolition of the Zamindari System" and "66—Capital Outlay on the Security Printing Press" for record of the capital invested in the Security Printing Press established for the manufacture of stamps in India.

Statement of Principal Sources of Ordinary Revenue

This Statement brings out the net Revenue for the whole of 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. Similarly, the figures relating to Taxes on Railway Fares are also shown in lump for the whole of India as the revenue brought to account under this head also represents collections from the people all over India and not from the people of any particular State in which it is collected.

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	Item No.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
India General (a)	1,18,36,563	15,42,97,814	9,12,854	1
Andhra Pradesh	1,37,41,397	4,98,82,774	16,96,862	2
Assam (b)	70,55,710	4,22,78,205	4,92,924	3
Bihar	1,12,08,982	4,31,23,702	9,43,038	4
Gujarat	53,10,545	15,14,39,173	17,40,149	5
Kerala (c)	2,41,43,527	5,18,69,665	10,72,309	6
Madhya Pradesh	33,87,680	4,12,29,142	9,96,123	7
Madras (d)	7,64,25,056	13,81,20,570	33,19,312	8
Maharashtra	37,11,29,391	56,81,03,162	1,00,75,626	9
Mysore	2,29,37,733	6,06,42,965	20,14,965	10
Orissa	6,52,097	7,28,99,556	70,245	11
Punjab (e)	1,41,30,534	3,64,82,401	7,91,588	12
Rajasthan	33,70,043	3,08,92,768	4,55,694	13
Uttar Pradesh	1,59,69,325	6,88,32,183	10,58,201	14
West Bengal	31,23,39,223	37,25,30,247	33,12,964	15
Jammu and Kashmir	34,343	36,55,805	22,988	16
TOTAL	1,00,69,78,181	1,81,41,90,128	3,08,76,942	17
Customs	1,70,03,10,444	..	..	..	..	18
Union Excise Duties	..	(f) 4,16,35,13,086	..	..	..	19
Taxes on Railway Fares	20
Total Revenue	1,70,03,10,444	4,16,35,13,086	1,00,69,78,181	1,81,41,90,128	3,08,76,942	21
Revenue per 1,000 Square Miles	13,48,383	33,01,755	3,69,242	14,38,692	24,486	22
Revenue per 1,000 of Population	3,878.5	9,497.3	2,502.3	4,138.3	70.4	23

	Brought forward	Forest	Registration	Taxes on Vehicles	Sales Tax	Other Taxes and Duties	Item No.
17	18	19	20	21	22	23	24
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
India General (a)	19,63,16,605	1,29,83,128	8,10,399	46,09,969	5,06,52,151	3,04,65,375	1
Andhra Pradesh	28,55,39,922	3,55,12,567	98,57,924	2,55,69,923	12,82,05,597	2,62,20,178	2
Assam (b)	10,61,86,573	1,72,94,361	11,41,093	69,49,667	2,89,31,246	83,82,816	3
Bihar	23,31,00,633	1,97,67,245	78,36,833	12,38,125	10,54,37,408	1,63,30,670	4
Gujarat	23,44,02,667	1,52,48,191	14,44,019	1,78,88,397	10,53,26,325	1,98,39,275	5
Kerala (c)	13,60,18,757	4,31,93,881	46,56,336	2,39,40,331	9,02,09,362	20,05,637	6
Madhya Pradesh	21,10,27,953	10,11,70,330	25,25,612	1,88,43,735	7,19,92,256	1,61,67,477	7
Madras (d)	31,92,75,239	2,01,53,523	1,06,90,530	6,05,09,634	19,11,53,251	2,45,63,995	8
Maharashtra	1,15,62,68,964	4,93,90,190	41,22,151	7,13,74,668	32,15,41,527	9,68,22,695	9
Mysore	18,38,68,927	7,61,99,737	32,85,993	3,57,75,543	8,12,65,152	2,14,05,032	10
Orissa	5,51,99,038	2,53,04,121	17,95,530	82,44,826	3,14,15,744	24,72,999	11
Punjab (e)	18,38,53,228	3,84,70,310	41,77,330	95,06,030	7,48,45,582	4,29,90,804	12
Rajasthan	11,95,5,107	76,97,335	10,56,941	1,00,76,789	3,69,99,043	96,97,260	13
Uttar Pradesh	43,16,19,836	6,91,21,887	77,46,212	3,21,55,553	11,69,88,500	6,95,95,751	14
West Bengal	1,07,35,09,237	1,67,85,784	70,63,095	3,19,46,994	19,73,12,058	9,11,93,570	15
Jammu and Kashmir	1,62,19,325	3,61,61,131	3,41,764	10,25,793	21,61,194	12,07,519	16
TOTAL	4,97,20,10,441	58,47,53,681	6,85,52,297	34,96,54,347	1,63,46,86,295	48,62,61,018	17
Customs	1,70,03,10,444	..	..	..	..	..	18
Union Excise Duties	4,16,35,13,086	..	..	..	..	..	19
Taxes on Railway Fares	15,88,65,786	..	..	..	..	..	20
Total Revenue	10,90,46,99,757	58,47,53,681	6,85,52,297	34,96,54,347	1,63,46,86,295	48,62,61,018	21
Revenue per 1,000 Square Miles	..	4,63,722	54,363	2,77,283	12,96,341	3,85,615	22
Revenue per 1,000 of Population	..	1,333.9	156.4	797.6	3,728.9	1,109.2	23

(a) Comprises Delhi and Andaman and Nicobar Islands.

(b) Includes Manipur, Tripura and N.E.F.A.

(c) Includes Laccadive, Minicoy and Amindivi Islands.

(d) Includes Pondicherry.

(e) Includes Himachal Pradesh.

(f) 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, 1961.

Item No.	Taxes on Wealth	Taxes on Railway Fares	Expenditure Tax	Gift Tax	Land Revenue	State Excise Duties	Stamps	Carried over
8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	20,71,449		2,06,742	2,75,515	9,38,087	1,59,78,868	97,97,723	19,63,16,605
2	53,34,201	..	22,10,325	10,18,452	2,29,07,730	2,00,78,774	3,77,12,397	23,55,39,983
3	3,76,763	..	40,239	87,779	3,08,35,724	1,96,04,221	54,14,938	10,61,86,503
4	11,92,704	..	7,180	66,037	8,75,91,179	5,78,96,890	3,11,31,921	23,31,60,633
5	1,12,26,241	..	8,94,099	4,84,452	4,38,85,165	18,01,814	1,76,19,429	23,44,02,067
6	9,87,702	..	26,372	5,28,129	1,46,22,188	2,61,56,607	1,66,11,758	13,60,18,757
7	22,19,448	..	5,36,729	1,65,942	9,64,92,758	5,02,20,841	1,57,79,293	21,10,27,953
8	48,29,628	..	5,42,509	15,56,559	4,98,16,461	24,07,785	4,52,97,362	31,92,76,239
9	2,92,91,099	..	21,41,290	23,00,375	8,76,92,463	60,04,676	7,86,27,582	1,15,62,68,964
10	20,50,125	..	6,87,596	4,69,765	4,40,50,694	3,19,14,886	1,90,99,298	18,38,68,027
11	3,42,978	..	33,674	18,645	2,05,79,489	1,32,73,146	63,28,278	5,51,99,138
12	10,07,328	..	4,05,145	3,87,627	4,43,21,654	5,82,12,408	2,82,14,243	18,38,53,228
13	21,76,364	..	5,61,121	1,52,531	7,15,15,895	4,21,40,573	92,78,101	14,95,45,107
14	25,37,912	..	2,60,776	3,76,970	22,23,55,424	7,57,78,780	4,14,49,667	43,16,19,836
15	1,56,45,964	..	4,95,566	10,63,061	6,32,71,562	6,16,77,011	3,99,73,377	1,07,35,09,237
16	1,94,500	..	..	..	68,65,001	21,12,530	13,24,198	1,62,19,323
17	8,14,89,423	..	90,50,099	88,49,869	97,78,01,474	54,91,19,810	40,36,59,565	4,97,20,10,441
18	..	..	..	..	..	..	..	1,70,03,10,444
19	..	..	..	..	..	..	..	4,16,35,13,086
20	..	15,88,65,786	..	..	..	..	..	15,88,65,786
21	8,14,89,423	15,88,65,786	90,50,099	88,49,869	97,78,01,474	54,91,19,810	40,36,59,565	10,99,46,99,757
22	64,623	1,25,924	7,173	7,018	7,75,418	4,35,464	3,20,111	..
23	125.9	362.4	20.6	20.2	2,230.4	1,232.5	925.8	..

Item No.	Total	Deduct— Assignments, Compositions, 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
25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.			Rs.	Rs.
1	30,20,87,114	25,37,255	29,95,49,259	4	2,722	..	..
2	51,09,06,206	4,78,72,375	46,90,32,931	106	25,983	44,24,839	13,035
3	16,89,26,676	3,51,981	16,85,83,695	96	14,501	17,20,241	11,626
4	38,36,71,213	23,460	38,36,47,753	67	46,456	57,26,086	8,258
5	39,41,48,174	2,02,90,496	37,38,57,678	72	20,633	51,92,468	18,119
6	30,00,24,295	11,45,341	29,88,78,954	15	16,928	1,99,25,264	17,656
7	42,17,37,363	20,77,679	41,96,49,684	171	32,372	24,54,692	12,963
8	62,63,46,172	2,51,70,566	60,11,75,606	51	34,656	1,17,87,757	17,653
9	1,09,93,20,195	1,38,20,944	1,08,56,99,251	119	39,554	1,41,07,221	42,823
10	40,17,99,469	2,83,30,323	37,34,69,139	74	23,587	50,48,890	15,834
11	12,57,32,248	31,96,842	12,25,35,406	60	17,549	20,42,257	6,982
12	35,38,43,324	3,08,903	35,30,34,419	58	21,658	60,86,800	16,300
13	21,50,72,429	8,32,119	21,48,40,309	133	20,156	16,27,578	10,659
14	72,72,27,739	1,63,17,385	71,19,10,354	114	73,746	62,44,828	9,654
15	1,40,78,10,739	21,10,162	1,40,57,00,586	34	34,926	4,13,44,135	40,248
16	5,71,16,725	..	5,71,16,725	86	3,561	6,64,148	16,040
17	8,09,59,16,069	15,71,36,320	7,93,87,81,749	1,261	4,38,388	62,95,624	18,109
18	1,70,03,10,444	2,033	1,70,03,08,411	..	..	..	..
19	4,16,35,13,086	..	4,16,35,13,086	..	..	..	..
20	15,88,65,786	..	15,88,65,786	..	..	..	..
21	14,11,86,07,385	15,71,36,363	13,96,14,69,022	1,261	4,38,388	1,10,71,744	31,847
22	1,11,96,358	1,24,614	1,10,71,744	..	..	..	..
23	32,205.7	358.4	31,847.3	..	..	..	..

No. 8-A—DETAILED STATEMENT of ASSIGNMENTS, COMPENSATIONS, etc., included in Account No. 8

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Compensations under Land Revenue, State Excise Duties and Taxes on Vehicles vide Account Nos. 15-A, 16-A and 20-A.	25,87,855	2,43,41,002	2,51,931	23,460	1,08,66,074	11,45,341	4,85,398	84,90,174	4,82,21,385
Allowances to District and Village Officers vide Account No. 15-A.	..	(d) 1,75,31,133	..	..	(b) 94,24,432	..	(b) 14,92,391	(b) 1,87,50,392	4,52,98,288
TOTAL	25,87,855	4,18,72,275	2,51,931	23,460	2,02,90,496	11,45,341	20,77,779	2,51,70,886	9,35,19,653

No. 8-A—DETAILED STATEMENT of ASSIGNMENTS, COMPENSATIONS, etc., included in Account No. 8

	Brought forward	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Compensations under Land Revenue, State Excise Duties and Taxes on Vehicles vide Accounts Nos. 15-A, 16-A and 20-A.	4,82,21,385	30,23,728	2,62,28,475	4,80,734	8,08,945	2,71,241	20,02,935	21,10,143	6,49,44,866
Allowances to District and Village Officers vide Account No. 15-A.	4,52,98,288	(b) 96,97,216	21,01,848	(b) 27,16,108	(c) 86,878	(c) 1,22,15,000	..	..	7,21,98,328
TOTAL	9,35,19,653	1,36,20,944	2,83,30,323	31,96,842	8,08,945	2,32,116	1,82,17,835	21,10,143	15,71,96,230

(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 Honoraris of the Officers and Establishments of the Prachya Raj Department in Uttar Pradesh classified under "25—General Administration—District Administration—Other Establishments".

(d) Includes Rs. 1,32,26,126, representing allowances to District and Village Officers classified under the head "25—General Administration—District Administration—Other Establishments."

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 541.

3. The various articles on which duties were levied during 1960-61 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 1960-61, see Schedules I and II to the Indian Tariff Act, 1934, and the Finance Act, 1960.

4. 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

5. 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.'

	Andhra Pradesh	Kerala	Madras
	Rs.	Ra.	Ra.
CENTRAL GOVERNMENT			
SEA CUSTOMS			
Imports			
I—Revenue Duties			
Ale, beer, porter, cider and other fermented liquors	10,860	..	..
Spirits and liquors	27,889	9,44,264	11,23,346
Wines	597	23,118	85,788
Spices . . . . .	..	10	11,75,973
Tobacco . . . . .	..	1,863	58,43,588
Kerosene oil	12,20,575	2,81,89,285	3,30,27,358
Motor Spirit . . . . .	..	14,24,145	28,36,308
Oil, batching, fuel and lubricating	13,732	39,15,539	27,91,519
Cotton—Raw . . . . .	..	..	..
Boots and shoes . . . . .	..	..	149
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof.	..	66,825	10,60,767
Electric lighting bulbs	2,061	12,267	2,19,542
Wireless reception instruments and apparatus	1,700	2,05,291	7,56,715
Dyes derived from coal-tar and coal-tar derivatives . . . . .	..	14,900	26,47,542
Machinery	3,11,828	71,92,517	1,93,86,431
Iron and steel	2,33,929	26,48,612	1,37,67,195
Gold bullion and coin and sheets and plates not further manufactured.	..	..	..
Silver bullion, coin, sheets, plates and other manufactures . . . . .	..	..	..
Metals other than iron and steel, silver and block tin	60,374	10,40,898	19,73,293
Railway plant and rolling stock . . . . .	..	1,80,675	47,33,327
Wood pulp, paper and stationery	20,791	2,34,208	55,74,172
Artificial silk yarn and thread . . . . .	..	10,913	1,06,33,628
Cotton yarn and thread, cotton fabrics and cotton hosiery . . . . .	..	17,611	1,64,820
Cinematograph films . . . . .	..	5,465	9,52,433
Portland cement excluding white Portland cement . . . . .	..	..	48
Pneumatic rubber tyres and tubes . . . . .	..	..	..
Toys, games and sports goods . . . . .	..	1,335	63,977
Be.elnuts . . . . .	..	5	87,85,351
All other articles	7,27,901	1,65,35,523	5,77,88,974
Total I—Revenue Duties—Carried over	26,06,234	6,39,52,488	17,53,91,937

(a) Represents receipts in Gujarat.

(b) Represents receipts in Gujarat Ra. 71 and Mysore Ra. 1,996.

(c) Represents receipts in Mysore.

(d) Represents receipts in Gujarat Ra. 49 and Bihar Ra. 20,18,313.

(e) Represents receipts in Gujarat Ra. 52,536 and Mysore Ra. 1,059.

(f) Represents receipts in Gujarat Ra. 9,36,900 and Mysore Ra. 6,940.

for the year ended 31st March, 1951

Item No.	Receipts			Total Gross Receipts	Deduct— Refunds and Drawbacks	Net Receipts
	Maharashtra	West Bengal	Other areas			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	52,720	31,207	(a)669	95,456	144	95,312
2	58,68,115	49,45,404	(b)2,067	1,29,31,098	16,922	1,29,14,176
3	3,74,905	5,40,122	(c)6,900	10,41,428	463	10,40,960
4	71,56,757	15,09,604	(a)13,563	98,55,916	4,188	98,51,728
5	33,59,395	1,07,94,557	(d)20,18,962	2,20,17,635	29,500	2,19,88,135
6	2,01,14,415	3,95,63,446	(a)3,54,50,957	15,75,35,039	1,50,289	15,73,84,750
7	1,18,83,600	67,64,408	(a)50,15,101	2,79,23,630	34,13,015	2,45,10,615
8	1,36,10,700	84,93,242	(a)89,84,828	3,78,09,641	24,99,707	3,53,09,934
9	..	..	..	40	275	-235
10	1,200	10,020	..	11,308	13,760	-2,392
11	89,17,000	11,14,205	(a)8,742	1,11,67,667	2,30,326	1,09,37,231
12	9,58,900	8,38,106	(a)31	20,30,695	17,700	20,13,295
13	79,23,600	22,38,178	(a)53,595	1,11,79,104	7,99,950	1,03,79,154
14	1,85,08,307	7,20,193	..	2,18,65,841	2,88,900	2,15,96,941
15	6,55,29,295	8,39,15,188	(f)9,43,840	17,74,79,093	40,66,005	17,32,13,088
16	4,37,63,270	6,28,07,511	(g)1,61,617	12,46,87,135	26,85,081	12,19,02,054
17	..	..	..	..	..	..
18	..	..	..	..	..	..
19	88,10,075	49,56,377	(a)5,032	1,68,46,550	3,03,620	1,65,42,930
20	25,63,985	2,65,58,785	..	3,40,15,722	9,05,199	3,31,10,523
21	1,92,76,244	91,35,914	(a)6,918	3,43,48,307	10,60,286	3,32,88,021
22	7,89,68,985	41,20,251	(a)99,390	9,38,32,217	67,50,180	8,70,82,037
23	29,74,304	16,15,112	(a)241	47,72,088	39,718	47,32,370
24	52,29,275	51,667	..	62,39,060	2,06,581	60,32,479
25	2,761	1,181	..	3,990	475	3,515
26	62,04,700	25,31,227	..	87,35,927	1,67,186	85,68,741
27	4,10,003	65,835	(h)877	5,42,027	15,567	5,26,460
28	97,57,246	73,78,633	(a)15,887	2,59,37,122	69,970	2,58,67,152
29	25,17,39,388	14,41,86,237	(a)1,16,33,088	48,26,11,111	2,83,84,535	45,42,26,576
30	59,39,74,903	42,48,86,830	6,44,21,705	1,32,52,35,097	5,21,19,547	1,27,31,15,550

) Represents receipts in Gujarat Rs. 1,61,237 and Mysore Rs. 390.

) Represents receipts in Gujarat Rs. 261 and Mysore Rs. 616.

) Represents receipts in Ladia General Rs. 72,89,047, Gujarat Rs. 42,80,914 and Mysore Rs. 64,077.

No. 9—ACCOUNT of CUSTOMS REVENUE

				Gross
				Item No.
				Rs.
				Rs.
				Rs.
Brought forward	26,06,234	6,39,53,488	17,53,91,937	1
SEA CUSTOMS—contd.				
Imports—contd.				
II—Protective Duties				
Heavy chemicals	..	12,409	12,11,956	2
Iron and steel	..	22,837	1,35,477	3
Cocoa and chocolate other than confectionary	..	..	..	4
Raw silk	..	..	9,15,522	5
Silk yarn and thread	..	..	350	6
Metals other than iron and steel	14,841	31,38,090	13,80,039	7
Cycles (other than motor cycles) and parts thereof	..	2,867	9,82,217	8
Silk fabrics	..	..	10,275	9
Artificial silk fabrics	..	880	20,347	10
Fabrics of artificial silk mixed with other materials	..	..	..	11
Other textile manufactures	..	10	..	12
Machinery	3,146	1,23,711	17,96,058	13
All other articles	5,236	1,45,471	3,15,80,294	14
Total II—Protective Duties	23,231	37,46,275	3,80,32,535	15
III—Duties on American Disposals				
American Disposals	..	..	..	16
Total Imports	26,29,465	6,76,99,763	21,34,24,472	17
Exports				
Jute—				
(i) Raw	..	..	..	18
(ii) Manufactured	..	..	..	19
Cess on Jute manufactured	..	..	..	20
Cotton—				
(i) Raw Cotton	..	..	55	21
(ii) Cotton Waste	..	6,27,408	8,31,779	22
Cotton Cess	..	1,469	24,830	23
Lac	..	..	..	24
Lac cess	..	..	..	25
Agricultural produce cess	4,10,789	11,94,755	..	26
Tea	38	1,88,43,410	90,506	27
Tea cess	3	15,98,005	1,553	28
Coffee	10	3,26,108	1,11,326	29
Coffee cess	..	..	..	30
Cotton cloth and yarn	..	..	..	31
Mica	195	576	5,59,667	32
Mica cess	..	..	..	33
Coir	..	4,81,565	73,938	34
Coir cess	244	..	..	35
Iron and Steel	..	..	..	36
Carried over	4,11,279	2,30,73,296	16,93,654	37
	26,29,465	6,76,99,763	21,34,24,472	38

(a) Represents receipts in Gujarat.

(b) Adjusted in the books of the Director of Audit, Food, Rehabilitation, Supply, Commerce, Steel and Mines, New Delhi.

(c) Represents receipts in Mysore.

(d) Represents receipts in Gujarat Rs. 5,93,942 and Mysore Rs. 90,557.

for the year ended 31st March, 1961—*contd.*

Receipts

Item No.	Maharashtra	West Bengal	Other areas	Total Gross Receipts	Deduct— Refunds and Drawbacks	Net Receipts
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	59,39,74,903	42,48,86,830	6,44,21,705	1,32,52,35,097	5,21,19,547	1,27,31,15,550
2	44,07,041	1,25,88,816	(a)103	1,82,20,325	55,779	1,81,64,546
3	3,97,434	68,712	..	6,24,468	43,680	5,80,788
4	..	..	..	..	..	..
5	5,14,027	14,60,699	..	28,90,248	..	28,90,248
6	71,458	2,66,603	(a)25,344	3,63,755	4,982	3,58,773
7	84,22,134	93,47,025	(a)7,689	2,26,09,818	96,154	2,25,13,664
8	67,00,673	19,97,807	(a)22,474	97,06,038	21,173	96,84,865
9	82,914	5,26,892	(a)61	6,20,142	..	6,20,142
10	14,74,480	..	(a)367	14,96,074	2,01,759	12,94,315
11	53,587	..	..	53,587	5,065	48,522
12	27,745	..	..	27,755	93	27,662
13	89,95,920	54,39,365	(a)10,727	1,63,68,927	1,80,515	1,61,88,412
14	7,07,61,036	4,53,98,095	(a)5,368	14,78,95,500	10,12,091	14,68,83,409
15	10,19,08,449	7,70,94,814	72,133	22,08,76,637	16,21,291	21,92,55,346
16	..	..	(b)1	1	..	1
17	69,58,83,352	50,19,80,844	6,44,93,839	1,54,61,11,735	5,37,40,838	1,49,23,70,897
18	..	18,150	..	18,150	11,993	6,157
19	..	..	..	..	..	..
20	..	..	..	..	..	..
21	33,10,888	5,966	(a)1,29,190	34,46,099	8,327	34,37,772
22	36,83,942	47,121	(a)22,049	52,12,999	16,397	51,96,902
23	..	..	(a)413	26,712	..	26,712
24	969	..	..	969	..	969
25	..	6,26,923	..	6,26,923	15,800	6,11,123
26	16,30,908	4,48,887	(d)6,84,499	43,69,838	2,26,534	41,43,304
27	12,46,588	8,34,03,464	..	10,35,84,006	12,43,974	10,23,40,032
28	..	69,93,716	..	85,93,277	1,06,859	84,86,418
29	10,973	..	(c)3,98,270	8,46,687	17,968	8,28,719
30	..	16	(c)60,067	60,083	..	60,083
31	..	..	..	..	15,760	—15,760
32	9,935	21,05,893	..	26,76,266	15,735	26,60,531
33	..	..	..	..	..	..
34	2,344	..	(c)2,093	5,59,940	13,298	5,46,642
35	..	343	..	587	..	587
36	..	..	..	..	..	..
37	98,96,547	9,36,50,479	12,96,581	13,00,21,836	16,92,645	12,83,29,191
38	69,58,83,352	50,19,80,844	6,44,93,839	1,54,61,11,735	5,37,40,838	1,49,23,70,897

No. 9—ACCOUNT of CUSTOMS REVENUE

				Gross
				Item No.
				Ra.
				Ra.
				Ra.
Brought forward	Andhra Pradesh	Kerala	Madras	1
	26,29,465	6,76,99,763	21,34,24,472	
	4,11,279	2,30,73,296	16,93,654	2
SEA CUSTOMS—concl.				
Exports—concl.				
Manganese ore	91,110			3
Oils and oil-seeds		2	882	4
Oil and oil-seeds cake	1,196		30,292	5
Raw wool				6
Cigars and Cheroots	16,786			7
All other articles	37	48,640	8,30,148	8
Total Exports	5,20,407	2,31,21,938	25,54,976	9
TOTAL SEA CUSTOMS	31,49,872	9,08,21,701	21,59,79,448	10
LAND CUSTOMS				
Imports				
Western Pakistan Frontier				11
Eastern Pakistan Frontier				12
Portuguese India				13
Other Frontiers			100	14
Exports				
Western Pakistan Frontier				15
Eastern Pakistan Frontier				16
Portuguese India				17
Other Frontiers				18
TOTAL LAND CUSTOMS			100	19
AIR CUSTOMS				
Imports			11,96,200	20
Exports			2,621	21
TOTAL AIR CUSTOMS			11,98,821	22
MISCELLANEOUS	1,28,909	4,28,123	55,12,880	23
Receipts in England				24
Gross Receipts	32,78,781	9,12,49,823	22,26,91,249	25
Deduct—Refunds and Drawbacks	1,09,248	20,95,057	77,27,490	26
NET RECEIPTS OF THE CENTRAL GOVERNMENT UNDER CUSTOMS.	31,69,533	8,91,54,766	21,49,63,759	27

(a) Represents receipts in Gujarat.

(b) Represents receipts in India General Ra. 22,29,040, Punjab Ra. 1,83,39,204 and Rajasthan Ra. 35,454.

(c) Represents receipts in Assam.

(d) Represents receipts in India General Ra. 5,085 and Assam Ra. 75,806.

(e) Represents receipts in Punjab.

(f) Represents receipts in India General Ra. 28,26,826, Gujarat Ra. 13,82,196 and Punjab Ra. 43,885.

for the year ended 31st March, 1961—*conold.*

Receipts						
Item No.	Maharashtra	West Bengal	Other areas	Total Gross Receipts	Deduct— Refunds and Drawbacks	Net Receipts
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	69,58,83,352	50,19,80,844	6,44,93,839	1,54,61,11,735	5,37,40,838	1,49,23,70,897
2	98,96,547	9,36,50,479	12,96,581	13,00,21,836	16,92,645	12,83,29,191
3	..	..	..	91,119	1,09,908	-18,789
4	51,015	..	(a)3,168	55,067	2,580	52,487
5	..	1,049	(a)45,195	77,732	76	77,656
6	..	..	..	..	..	..
7	..	..	..	16,786	..	16,786
8	10,207	30	..	8,89,052	4,30,816	4,58,236
9	99,57,769	9,36,51,558	13,44,944	13,11,51,592	22,36,025	12,89,15,567
10	70,58,41,121	59,56,32,402	6,58,38,783	1,67,72,63,327	5,59,76,863	1,62,12,86,464
11	..	..	(b)2,06,03,698	2,06,03,698	21,918	2,05,81,780
12	..	1,08,481	(c)8,247	1,16,728	136	1,16,592
13	9,56,309	..	..	9,56,309	40,500	9,15,809
14	..	38,092	(d)80,891	1,19,083	..	1,19,083
15	..	..	(e)9,27,097	9,27,097	86,655	8,40,442
16	..	32,107	(c) 48	32,155	16,466	15,689
17	..	..	..	..	..	..
18	..	..	..	..	..	..
19	9,56,309	1,78,680	2,16,19,981	2,27,55,070	1,65,675	2,25,89,395
20	1,47,04,472	41,69,646	(f)42,52,907	2,43,23,225	54,309	2,42,68,916
21	8,129	6,793	(g)73,769	91,312	..	91,312
22	1,47,12,601	41,76,439	43,26,676	2,44,14,537	54,309	2,43,60,228
23	1,41,10,537	1,25,63,203	(h)21,84,423	3,49,28,074	28,53,787	3,20,74,287
24	..	..	70	70	..	70
25	73,56,20,568	61,25,50,724	9,39,69,933	1,75,93,61,078	..	..
26	3,11,74,617	1,67,93,971	(i)11,50,251	..	5,90,50,634	..
27	70,44,45,951	59,57,56,753	9,28,19,682	..	..	1,70,03,10,444

(g) Represents receipts in India General Rs. 73,469 and Punjab Rs. 300.

(h) Represents receipts in India General Rs. 5,64,615, Assam Rs. 2,96,227, Bihar Rs. 27,115, Gujarat Rs. 4,09,648, Mysore Rs. 1,11,473, Punjab Rs. 3,76,184, Rajasthan Rs. 3,98,673 and Jammu and Kashmir Rs. 488.

(i) Represents Refunds and Drawbacks in India General Rs. 41,491, Assam Rs. 46,577, Bihar Rs. 16,466, Gujarat Rs. 8,77,202 Madhya Pradesh Rs. 13,628, Mysore Rs. 31,518, Punjab Rs. 1,08,573, Rajasthan Rs. 11,796 and Jammu and Kashmir Rs. 3,000.

No. 9-A—ACCOUNT of EXPENDITURE connected with the COLLECTION of

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT							
Direction	3,77,091	..	..	..	..	..	1
SEA CUSTOMS, CHARGES AT THE PORTS—							
CHARGES AT THE MAJOR PORTS—							
Pay of Officers . . . . .	..	49,702	..	..	11,173	1,18,013	2
Pay of Establishment . . . . .	..	2,26,966	..	..	67,035	3,46,344	3
Allowances, Honoraria, etc., including Overtime and Holiday Allowance. . . . .	..	87,952	..	..	63,299	3,00,794	4
Contingencies . . . . .	..	27,736	..	..	13,525	81,383	5
Grants-in-aid, Contributions, etc. . . . .	..	158	..	..	..	506	6
Establishment charges paid (a)11,03,000 to other Governments, Departments, etc. . . . .	..	..	..	..	14,72,212	..	7
<i>Deduct—</i> Contributions, Recoveries, etc. . . . .	..	..	..	..	..	..	8
Total Charges at the Major Ports.	11,03,000	3,92,514	..	..	16,27,244	8,47,040	9
Charges at Other Ports	12,433	1,16,957	..	..	..	7,09,287	10
Indian Customs Service— Pay of Officers . . . . .	..	..	..	..	7,589	..	11
Allowances and Honoraria, etc. . . . .	..	..	..	..	1,335	..	12
Total Indian Customs Service.	..	..	..	..	8,924	..	13
Total Sea Customs, Charges at the Ports.	11,15,433	5,09,471	..	..	16,36,168	15,56,327	14
Land Customs Charges	7,401	..	14,61,295	50,680	3,82,030	..	15
Assignments and Compensa- tions. . . . .	..	..	..	..	..	..	16
Charges in England— Leave Salaries and Depu- tation Pay.	12	..	..	..	..	..	17
Sterling Overseas Pay	1,956	..	..	..	..	..	18
Other Charges	1,358	..	..	..	..	..	19
TOTAL CUSTOMS EXPENDITURE	15,03,251	5,09,471	14,61,295	50,680	20,18,198	15,56,327	20

(a) In the Central Finance Accounts this amount has been shown under the head "Cost of Customs duty on Articles of Inward Foreign letters and parcels".

CUSTOMS REVENUE for the year ended 31st March, 1961.

Item No.	Madras	Maharashtra	Mysore	Punjab	Rajasthan	West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	3,77,091
2	2,62,740	8,69,410	..	..	..	6,36,365	19,47,403
3	11,07,735	28,95,081	..	..	..	28,31,132	74,74,293
4	4,74,912	30,79,513	..	..	..	21,83,127	61,89,597
5	3,38,147	7,76,194	..	..	..	5,38,797	17,75,782
6	680	1,508	..	..	..	2,578	5,430
7	..	52,21,498	..	..	..	..	77,96,710
8	8,095	..	..	..	..	..	8,095
9	21,76,119	1,28,43,204	..	..	..	61,91,999	2,51,81,120
10	13,72,643	..	2,47,819	..	..	6,000	24,65,139
11	68,428	2,03,875	..	..	..	1,76,557	4,56,449
12	15,709	52,623	..	..	..	55,102	1,24,769
13	84,137	2,56,498	..	..	..	2,31,659	5,81,218
14	36,32,899	1,30,99,702	2,47,819	..	..	64,29,658	2,82,27,477
15	..	5,65,135	..	9,79,970	6,74,173	33,69,408	74,90,092
16	..	2,033	..	..	..	..	2,033
17	..	..	..	..	..	..	12
18	..	..	..	..	..	..	1,956
19	..	..	..	..	..	..	1,358
20	36,32,899	1,36,66,870	2,47,819	9,79,970	6,74,173	97,99,066	3,61,00,019

	Rs.
Charged	.. 14,982
Voted	.. 3,60,85,037

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

The various articles on which Union Excise Duties were realised in 1960-61 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 541.

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
Gross Receipts								
Motor Spirit . . . . .	..	1,27,53,273	4,03,20,598	23,76,796	5,69,69,359	3,04,53,811	9,42,718	1
Kerosene . . . . .	..	98,21,776	71,20,000	..	..	..	..	2
Sugar other than Khand- sari and Palmyra. . . . .	..	2,56,35,684	10,05,700	5,57,57,358	28,16,234	17,20,367	59,57,447	3
Khandhari Sugar . . . . .	..	1,68,776	37	6,472	..	..	11,000	4
Palmyra Sugar . . . . .	..	..	..	..	..	..	..	5
Special Excise Duty on Sugar levied under Sugar (Special Excise Duty) Act, 1959. . . . .	..	3,621	..	5,385	..	..	..	6
Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957—								
Textiles . . . . .	..	14,95,731	..	1,58,895	4,65,68,368	4,85,477	1,43,53,684	7
Sugar . . . . .	..	76,61,962	3,06,305	1,77,97,739	2,10,565	4,35,700	19,41,626	8
Tobacco . . . . .	..	63,33,540	1,21,392	21,10,996	25,35,776	10,27,866	56,56,312	9
Matches (including sale proceeds of banderols).	29,223	16,63,907	93,87,193	46,429	41,358	11,91,704	1,64,971	10
Steel Ingots . . . . .	..	..	..	5,94,21,347	..	..	1,59,79,688	11
Mechanical Lighters . . . . .	..	..	..	..	..	..	..	12
Internal Combustion Engines.	45,715	..	..	..	7,53,609	..	..	13
Tyres . . . . .	..	..	..	..	..	2,40,448	..	14
Coal and Coke . . . . .	..	25,528	32,352	1,77,71,110	..	..	7,091	15
Tobacco	9,93,458	5,38,92,420	18,92,043	2,65,53,915	2,94,25,234	1,22,06,789	3,18,53,064	16
Vegetable Produce	75,22,890	17,78,700	..	17,80,000	22,40,635	2,00,339	12,55,500	17
Betelnuts . . . . .	..	..	..	..	..	50	..	18
Tea	590	34,22,856	43,22,780	2,807	22,07,073	26,40,964	8,505	19
Coffee . . . . .	..	8,399	411	326	..	16,86,094	..	20
Cotton Fabrics	1,50,68,192	24,65,168	..	3,29,597	16,06,38,937	12,46,036	2,59,91,568	21
Rubber	4,586	..	..	..	..	20,90,510	..	22
Soap	90,835	65,705	..	3,069	1,21,495	20,41,403	5,469	23
Footwear	10,16,150	..	..	5,70,198	42,075	68,153	2,800	24
Cement	33,06,027	1,69,39,000	..	2,07,91,386	1,92,17,431	16,10,000	1,57,87,634	25
Silk Fabrics	597	..	..	..	..	..	..	26
Rayon or Artificial Silk Fabrics.	1,97,788	7,63,684	..	925	68,72,859	5,286	3,49,178	27
Cinematograph Films . . . . .	..	32,013	..	..	..	21,871	..	28
Woollen Fabrics . . . . .	..	..	..	65,618	11,74,084	..	..	29
Electric Fans	83,490	540	..	..	12,700	3,526	1,035	30
Carried over	2,83,59,553	14,49,32,683	6,45,18,811	21,55,47,053	33,19,48,272	5,93,91,193	12,05,69,107	30-A

Union Excise Duties

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.

DUTIES for the year ended 31st March, 1961

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,15,31,932	13,67,09,201	10,000	..	492	1,938	78,92,328	8,54,85,845	..	40,45,52,991
2	..	5,83,03,431	..	..	..	..	..	76,38,233	..	8,28,63,440
3	1,58,45,192	6,11,97,934	1,80,45,343	5,90,843	9,05,898	21,23,946	12,93,92,500	23,25,315	..	32,33,29,751
4	..	5,495	5,775	..	35,51,368	34,330	9,33,53,117	..	..	9,71,36,379
5	..	..	..	..	1,47,19,641	..	..	..	..	1,47,19,641
6	..	..	423	..	..	..	..	..	..	9,429
7	52,11,448	7,57,15,851	36,75,657	16,97,900	40,00,261	19,35,206	84,05,555	1,20,20,932	..	17,60,22,995
8	47,89,852	2,00,83,665	53,85,379	1,70,766	62,08,067	7,32,246	4,93,50,459	7,31,008	85	11,58,05,605
9	34,37,664	1,57,18,946	18,10,783	4,42,743	2,84,105	5,22,323	20,84,816	1,41,57,330	26,009	5,73,70,608
10	8,14,43,878	2,78,50,825	1,19,903	29,682	1,786	421	2,26,62,508	3,61,60,634	32,993	18,08,23,189
11	..	1,51,000	16,82,666	1,02,03,083	..	..	6,10,000	4,33,56,065	..	12,14,03,867
12	..	..	..	..	..	..	..	..	..	..
13	67,50,061	68,76,997	1,736	..	1,62,904	..	5,24,714	2,18,011	..	1,53,44,749
14	1,28,54,125	5,37,58,494	..	..	..	..	..	6,55,60,999	..	13,54,13,976
15	..	97,545	..	36,798	..	3,255	..	3,60,12,681	..	5,39,80,285
16	3,50,51,335	8,02,01,259	1,18,10,715	53,71,819	57,62,462	51,38,259	3,27,30,928	20,34,05,370	4,52,123	53,67,41,812
17	17,49,131	1,73,15,029	5,69,500	..	18,82,035	..	1,01,26,460	98,47,356	..	5,62,68,594
18	..	..	..	..	..	..	..	..	..	50
19	97,70,664	29,01,705	1,70,940	7,329	60,893	313	10,31,944	4,81,22,209	34	7,46,81,216
20	41,90,149	80	76,42,079	18	..	..	..	..	..	1,35,28,056
21	1,22,73,813	16,39,64,144	62,83,231	47,642	33,93,845	35,04,308	2,84,43,292	2,86,89,357	..	45,23,39,136
22	..	..	..	..	..	..	..	48,701	..	21,43,797
23	3,83,797	1,31,06,739	4,89,041	..	36,700	879	1,15,500	73,49,420	..	2,38,10,052
24	11,860	16,06,398	179	..	..	..	8,49,991	1,10,34,241	..	1,52,01,845
25	2,63,86,123	14,60,338	1,64,68,648	60,000	1,06,00,000	2,24,40,000	57,88,129	1,37,16,282	..	18,55,71,001
26	..	13,840	3,56,230	..	480	..	..	..	..	3,71,147
27	87,358	84,97,984	1,43,604	..	18,62,334	..	6,54,563	9,70,354	1,16,500	2,05,12,427
28	27,38,899	45,01,428	..	..	753	..	..	2,39,239	..	75,34,203
29	..	20,45,011	8,04,479	..	30,44,613	277	15,70,000	1,92,677	62,100	89,58,859
30	1,783	18,83,062	473	..	1,61,166	..	83,578	94,76,586	..	1,17,08,841
30-A	25,45,08,067	75,69,67,351	7,54,76,613	1,86,52,529	5,67,31,765	3,74,37,806	39,56,80,382	63,67,58,907	6,89,843	3,19,81,69,935

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	2,82,59,553	14,49,32,632	6,45,12,811	21,55,47,063	23,19,42,272	5,93,91,193	12,65,69,107	
Electric Motors	1,53,910	6,784	..	..	..	844	2,171	31
Electric Lighting Bulbs and Fluorescent Lighting Tubes.	..	..	..	1,14,000	..	9,324	..	32
Electric Batteries and parts thereof	1,08,550	..	..	..	3,58,738	..	..	33
Paper . . . . .	..	74,82,000	..	1,12,15,000	24,80,223	7,00,882	28,70,840	34
Pig Iron . . . . .	..	..	..	..	..	..	49,00,176	35
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose Lacquers.	75,068	22,950	25,000	2,200	27,250	..	20,320	36
Vegetable Non-essential Oils	11,82,531	1,06,51,831	12,42,812	12,00,476	2,44,12,429	29,39,542	68,70,368	37
Refined Diesel Oils and Vaporising Oil . . . . .	..	2,73,25,903	1,05,47,413	..	5,34,91,300	4,53,30,112	..	38
Industrial Fuel Oils . . . . .	..	16,54,126	75,84,313	..	12,00,250	61,80,238	..	39
Oils and Oil-seeds	14,064	2,45,648	28,959	2,31,000	4,94,558	91,914	1,78,257	40
Copra . . . . .	..	6,187	..	..	427	5,57,175	..	41
Rayons and Synthetic Fibres and Yarn . . . . .	..	15,25,000	..	..	51,309	23,12,899	1,09,00,000	42
Motor Vehicles	45,516	..	..	2,81,00,000	..	..	..	43
Cycles and parts thereof	39,212	..	..	..	..	42,738	..	44
Silver . . . . .	..	..	..	9,333	..	..	..	45
Aluminium	99,658	9,065	..	1,500	158	15,70,000	..	46
Asphalt and Bitumen . . . . .	..	..	7,75,000	..	..	..	..	47
Soda Ash . . . . .	..	..	..	..	1,80,329	..	..	48
Caustic Soda . . . . .	..	5,846	..	..	55,888	36,911	..	49
Glycerine . . . . .	..	..	..	..	1,082	29,741	..	50
Coal-tar Dyes and Coal-tar Derivatives . . . . .	..	..	..	..	1,65,723	..	..	51
Patent proprietary Medicines . . . . .	..	40,516	..	..	5,01,007	1,191	961	52
Cosmetics and Toilet preparations . . . . .	..	30	..	..	..	..	..	53
Plastics . . . . .	..	1,148	..	..	2,000	438	..	54
Cellophane . . . . .	..	..	..	..	..	6,00,000	..	55
Cotton twist yarn and Thread . . . . .	..	6,925	..	..	..	22,609	42,323	56
Woolen yarn including knitting wool . . . . .	..	..	..	..	..	..	..	57
Glass and glass-ware . . . . .	..	5,399	..	..	1,25,570	20,000	..	58
China-ware and Porcelain-ware . . . . .	..	4,001	..	..	90,172	12,435	5,208	59
Copper . . . . .	..	18,863	..	..	65,000	..	4,840	60
Zinc . . . . .	..	..	..	..	..	..	..	61
Air Conditioning Machinery	4,716	..	..	..	..	..	..	62
Wireless reception Instruments	4,769	103	..	..	..	..	..	63
Refrigerators and parts thereof . . . . .	..	..	..	..	..	..	..	64
Salt	69,27,532	1,40,267	..	..	..	762	..	65
Tin Plates and Tin Sheets . . . . .	..	..	..	..	..	..	..	66
Miscellaneous	4,47,316	12,65,803	2,07,859	6,98,714	7,87,423	42,40,715	4,29,621	67
Receipts in England	1,55,200	..	..	..	..	..	..	68
TOTAL GROSS RECEIPTS	3,76,23,485	19,53,51,927	9,09,90,167	25,72,93,984	41,54,30,298	12,40,92,554	14,77,03,982	

for the year ended 31st March, 1961—contd.

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	25,45,08,067	75,69,67,351	7,54,76,613	1,96,52,529	5,67,31,765	3,74,37,806	39,56,80,382	63,67,58,907	6,89,843	3,19,81,69,935
31	13,32,497	32,48,337	16,10,828	..	1,49,984	..	..	14,75,667	..	79,85,922
32	..	1,00,403	2,80,000	..	..	..	11,70,000	50,99,041	..	67,72,668
33	22,55,265	38,36,766	13,87,301	..	30,924	..	6,090	1,08,33,697	..	1,88,17,331
34	17	58,55,818	82,47,701	1,25,61,000	61,87,784	..	40,62,366	2,10,52,555	..	8,37,86,245
35	..	..	5,34,832	2,13,000	..	..	..	41,25,423	..	96,82,431
36	9,40,639	53,24,830	20,600	..	97,400	66,874	6,32,448	66,76,609	7,630	1,40,06,487
37	51,70,001	3,02,56,661	51,77,679	79,890	22,58,883	15,18,002	1,29,96,198	1,07,58,992	58,095	11,68,42,429
38	3,49,29,968	16,90,56,157	..	..	..	..	..	1,80,72,307	..	36,37,53,060
39	39,60,345	4,75,98,386	..	..	..	..	..	6,19,53,361	..	13,01,33,019
40	6,16,299	8,77,918	1,10,980	42,047	1,64,100	93,956	6,87,051	13,07,828	3,528	51,67,114
41	13,505	3,34,935	24,360	..	471	..	..	10,983	..	9,46,043
42	50,474	1,15,38,854	..	..	33,762	91	18,02,224	..	..	2,82,14,613
43	1,34,06,300	3,08,36,311	30,000	..	10,352	..	48,158	78,27,928	..	8,03,05,565
44	23,41,160	8,85,000	..	..	43,684	..	15,655	57,76,858	..	91,45,317
45	..	3,957	..	..	..	..	..	..	..	13,290
46	2,73,631	9,76,990	707	29,16,248	87,969	10,909	1,09,489	56,94,711	..	1,17,50,935
47	..	2,85,25,870	..	..	..	..	..	..	..	2,83,00,870
48	..	..	..	..	..	..	30,000	..	..	2,10,329
49	..	80,109	6,071	..	1,917	..	..	69,000	..	2,25,542
50	..	82,000	..	..	..	..	..	20,000	..	1,32,774
51	..	6,84,359	..	..	..	..	..	3,353	..	8,54,426
52	70,350	16,85,369	8,348	..	..	..	5,540	2,58,289	..	25,72,283
53	43,729	4,78,236	64,285	..	..	..	..	89,198	..	6,75,478
54	..	6,79,526	..	..	..	..	..	1,54,085	..	8,37,837
55	943	..	..	..	..	..	..	..	..	6,00,943
56	..	16,42,749	99,529	..	..	20,216	17,602	55,000	..	13,08,963
57	..	1,77,239	..	..	..	..	..	..	..	1,77,236
58	5,876	4,73,495	6,000	20,000	5,188	..	44,399	3,93,842	..	11,09,768
59	862	55,199	7,197	5,000	2,215	..	..	1,44,048	..	3,35,318
60	79,848	4,31,749	8,885	..	..	..	37,676	15,529	..	6,62,242
61	..	..	..	..	..	..	..	50,500	..	50,500
62	..	51,000	..	..	..	..	..	51,600	..	1,07,316
63	25,717	2,20,454	132	..	1,752	..	26	3,44,250	..	5,97,263
64	..	20,900	..	35,122	5,290	..	..	51,000	..	1,11,412
65	1,29,786	..	..	45,874	..	..	..	19,655	..	72,62,876
66	..	..	..	..	..	..	..	1,35,91,827	..	1,35,91,827
66(a)	14,43,370	16,01,518	5,36,543	89,086	5,17,460	1,57,393	8,15,133	3,32,77,383	8,732	4,85,23,868
67	..	..	..	..	..	..	..	..	..	1,55,200
	32,15,97,649	1,10,39,57,525	9,36,38,571	3,46,59,786	6,63,30,909	2,93,05,147	41,81,60,437	84,60,14,425	7,67,628	4,19,29,18,575

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
<i>Refunds—</i>								
Motor Spirit	7,00,183	41,538	19,47,558	1,897	..	8,446	25,996	1
Kerosene	2
Sugar other than Khand- sari and Palmyra.	3,43,098	..	..	..	3
Khandasari Sugar	4
Palmyra Sugar	5
Special Excise Duty on Sugar levied under Sugar (Special Excise Duty) Act, 1959.	6
Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957—								
Textiles	7
Sugar	500	..	..	..	8
Tobacco	1,347	..	8	3,431	9
Matches (including sale proceeds of bandarols).	..	7,963	17,525	..	337	1,896	..	10
Steel Ingots	2,63,740	..	11
Mechanical Lighters	30	..	..	..	..	12
Internal Combustion En- gines.	1,383	..	..	13
Tyres	14
Coal and Coke	1,899	15
Tobacco	1,038	50,036	75	30,29,258	25,471	24,739	22,817	16
Vegetable Produce	832	..	..	8,092	643	..	17
Betelnuts	18
Tea	6,595	..	..	5,875	..	19
Coffee	4,143	..	20
Cotton Fabrics	85,232	220	..	11,510	4,77,469	3,361	26,241	21
Rubber	22
Soap	14,944	13,958	267	..	23
Footwear	1,190	2,932	..	4,708	24
Cement	48,852	1,267	..	..	25
Silk Fabrics	1,85,809	..	..	26
Rayons or Artificial Silk Fabrics.	909	..	..	..	..	..	12,253	27
Cinematograph Films	28
Woollen Fabrics	29
Electric Fans	30
Electric Motors	31
Electric Lighting Bulbs and Fluorescent Light- ing Tubes.	32
Electric Batteries and Parts thereof.	33
Carried over	7,87,363	1,00,589	19,71,783	34,52,531	7,26,718	3,23,117	1,07,245	

or the year ended 31st March, 1961—*contd.*

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	56,501	18,470	347	897	6,665	5,326	25,530	..	28,39,354
2	..	..	..	..	..	..	..	..	..	..
3	..	43,643	440	..	..	..	..	2,74,051	..	6,61,227
4	..	..	..	..	..	..	1,62,953	..	..	1,62,953
5	..	..	..	..	..	..	..	..	..	..
6	..	..	..	..	..	..	..	..	..	..
7	9,144	9,09,139	2,003	..	4,558	..	..	..	..	9,24,838
8	..	47	2	..	..	..	..	..	..	549
9	15,246	3,339	2,795	..	..	..	..	..	..	26,156
10	14,574	490	2,047	..	138	..	45,049	9,424	..	99,363
11	..	152	13,578	..	..	..	16,028	..	..	2,93,498
12	..	..	..	..	..	..	..	..	..	30
13	689	20,619	..	..	155	..	..	..	..	22,846
14	..	64,984	..	..	..	..	..	64,879	..	1,49,834
15	..	..	..	..	..	..	..	..	..	1,899
16	7,45,643	1,04,379	18,496	3,745	12,436	5,430	6,70,197	2,24,103	245	49,68,107
17	7,835	2,07,495	..	..	..	100	..	4,111	..	2,29,108
18	..	..	..	..	..	..	..	..	..	..
19	4,554	266	1,500	..	710	..	352	37,377	..	57,329
20	8,260	..	2,151	..	..	..	..	..	..	14,553
21	3,04,518	33,10,913	14,890	..	33,255	188	5,80,637	3,49,379	..	61,97,813
22	..	..	..	..	..	..	..	..	..	..
23	..	85,399	762	..	..	..	2,901	17,035	..	1,35,266
24	..	16,167	..	..	..	..	5,839	1,07,876	..	1,38,642
25	6,23,901	..	..	..	..	..	..	..	..	6,74,020
26	..	..	840	..	..	..	..	..	..	1,86,649
27	4,327	6,65,602	1,515	..	46,315	..	13,512	13,478	..	7,57,811
28	5,851	1,02,501	..	..	..	..	..	1,374	..	1,09,726
29	..	51	9,216	..	2,806	..	1,525	35,092	..	48,690
30	..	11,781	..	..	465	..	..	33,375	..	45,621
31	5,009	20,489	..	..	..	..	..	238	..	25,736
32	776	5,044	1,780	..	..	..	..	25,219	..	32,819
33	..	63,999	..	..	..	..	..	97,371	..	1,61,370
	17,50,827	57,13,895	90,484	4,092	1,01,635	12,363	15,04,309	13,19,912	245	1,79,65,727

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	7,87,362	1,00,589	19,71,783	34,52,531	7,26,718	3,23,117	1,07,345	
Paper	1,481	1,960	..	34
Pig Iron	35
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulos Lacquers.	..	8,016	..	..	..	..	16,799	36
Vegetable Non-essential Oils.	..	83,043	..	71,536	2,94,172	25,384	37,900	37
Refined Diesel Oils and Vaporising Oil.	38
Industrial Fuel Oils	39
Oil and Oil-seeds	40
Copra	41
Rayons and Synthetic Fibres and Yarn.	42
Motor Vehicles	43
Cycles and parts thereof	44
Silver	45
Aluminium	73	..	..	..	..	..	46
Asphalt and Bitumen	47
Soda Ash	48
Caustic Soda	49
Glycerine	50
Coal-tar Dyes and Coal-tar Derivatives.	51
Patent proprietary Medi- cines.	52
Cosmetics and Toilet pre- parations.	53
Plastics	54
Cellophane	55
Cotton twist, yarn and thread.	56
Woollen yarn including Knitting Wool.	57
Glass and Glass-ware	58
China-ware and Porcelain- ware.	59
Copper	60
Zinc	61
Air Conditioning Machinery	62
Wireless reception Instru- ments.	63
Refrigerators and parts thereof.	64
Salt	100	..	..	..	..	..	65
Tinplates and Tin Sheets	66
Miscellaneous	54,361	66,131	1,45,881	96,920	38,965	12,727	66(a)
Receipts in England	67
TOTAL REFUNDS	7,87,362	2,46,182	20,37,914	36,69,948	11,09,291	3,89,426	1,74,771	68

for the year ended 31st March, 1961—contd.

Sl. No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	17,50,327	57,12,895	90,484	4,092	1,01,635	12,383	15,04,309	13,19,912	245	1,79,65,727
34	..	1,695	464	..	..	..	13,212	8,145	..	26,957
35	..	..	..	..	..	..	..	11,445	..	11,445
36	1,170	76,367	..	..	..	..	683	15,378	..	1,18,413
37	3,82,170	59,48,625	48,436	..	34,889	581	56,242	7,68,991	9	77,61,978
38	8,541	7,12,636	..	..	..	..	..	..	..	7,21,177
39	39,853	45,905	..	..	..	..	..	..	..	85,758
40	1,077	1,106	..	..	29,005	..	..	..	..	31,188
41	..	..	..	..	..	..	..	..	..	..
42	..	1,54,711	..	..	..	..	..	..	..	1,54,711
43	50,326	25,553	14,481	..	90,360
44	240	160	..	400
45	..	4,069	4,069
46	404	3,498	..	249	1,650	..	2,950	8,814
47
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65	18,447	..	18,547
66	932	932
66(a)	2,65,664	10,97,993	35,101	90	10,729	3,316	34,629	5,42,586	..	24,05,093
67	..	..	..	..	..	..	..	..	..	..
68	25,00,704	1,37,85,063	1,74,485	4,431	1,77,908	16,380	16,12,025	27,19,545	254	2,94,05,589

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT NET RECEIPTS								
Motor Spirit . . .	—7,00,183	1,27,11,735	3,83,73,040	23,74,899	5,60,69,259	3,04,50,165	9,16,722	1
Kerosene . . .	..	98,21,776	71,20,000	..	..	..	..	2
Sugar other than Khand- sari and Palmyra.	..	2,56,35,684	10,05,700	6,54,14,265	28,16,224	17,30,367	59,57,447	3
Khandsari Sugar . .	..	1,68,776	37	6,472	..	..	11,060	4
Palmyra Sugar . . .	..	..	..	..	..	..	..	5
Special Excise Duty on Sugar levied under Sugar (Special Excise Duty) Act, 1959.	..	3,621	..	5,386	..	..	..	6
Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957—								
Textiles . . . . .	..	14,95,731	..	1,56,895	4,65,68,368	4,85,477	1,46,53,684	7
Sugar . . . . .	..	76,61,962	3,06,305	1,77,97,230	2,10,565	4,35,700	19,41,626	8
Tobacco . . . . .	..	63,33,540	1,21,392	21,09,851	33,35,776	10,27,858	56,52,881	9
Matches (including sale proceeds of Banderola)	29,233	16,55,844	93,69,668	45,420	41,021	11,89,808	1,64,971	10
Steel Ingots . . . .	..	..	..	5,94,21,247	..	—2,63,740	1,59,79,686	11
Mechanical Lighters .	..	..	—30	..	..	..	..	12
Internal Combustion Engines.	45,717	..	..	..	7,52,226	..	..	13
Tyres . . . . .	..	..	..	..	..	2,40,448	..	14
Coal and Coke . . .	..	25,528	32,352	1,77,71,110	..	..	5,122	15
Tobacco	9,92,420	5,38,42,384	18,91,948	2,35,24,657	2,93,90,363	1,21,72,050	3,18,20,267	16
Vegetable Produce .	75,22,890	17,77,868	..	17,80,000	22,32,533	1,90,695	12,55,500	17
Betelnuts . . . . .	..	..	..	..	..	50	..	18
Tea	590	34,22,856	43,26,185	2,507	22,07,078	26,35,089	8,505	19
Coffee . . . . .	..	8,899	411	326	..	16,81,952	..	20
Cotton Fabrics . . .	1,49,82,960	24,64,948	..	3,18,087	16,01,61,468	12,42,675	2,59,65,327	21
Rubber	4,586	..	..	..	..	20,90,510	..	22
Soap	90,835	65,705	..	—11,875	1,07,537	20,41,136	5,460	23
Footwear	10,16,150	..	..	5,69,068	39,143	68,153	—2,108	24
Cement	33,06,027	1,69,39,000	..	3,07,42,534	1,92,16,164	16,10,000	1,57,87,534	25
Silk Fabrics	597	..	..	..	—1,85,809	..	..	26
Rayons or Artificial Silk Fabrics.	1,96,879	7,63,684	..	925	68,72,659	5,286	3,36,925	27
Cinematograph Films .	..	32,013	..	..	..	31,871	..	28
Woollen Fabrics . .	..	..	..	65,618	11,74,084	..	..	29
Electric Fans	83,490	540	..	..	12,700	3,526	1,035	30
Electric Motors . . .	1,58,810	6,784	..	..	..	844	2,171	31
Electric Lighting Bulbs and Fluorescent Light- ing Tubes.	..	..	..	1,14,000	..	9,224	..	32
Electric Batteries and Parts thereof.	1,08,550	..	..	..	3,58,738	..	..	33
Carried over	2,78,39,551	14,48,38,878	6,25,47,028	21,22,08,522	33,15,80,292	5,90,78,144	12,04,63,933	33-A

For the year ended 31st March, 1961—contd.

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,15,31,932	13,66,52,709	—8,470	—347	—405	—4,727	78,87,002	8,54,60,315	..	40,17,13,637
2	..	5,83,93,431	..	..	..	..	..	76,38,233	..	8,28,83,440
3	1,58,45,192	6,11,54,291	1,80,44,903	5,90,843	9,05,898	21,23,946	12,93,92,500	20,51,264	..	32,26,68,524
4	..	5,435	5,775	..	35,51,368	34,330	9,31,90,164	..	..	9,69,73,426
5	..	..	—	..	1,47,19,641	..	..	..	..	1,47,19,641
6	..	..	422	..	..	..	..	..	..	9,429
7	52,02,304	7,48,06,718	26,78,684	16,97,900	39,95,703	19,35,206	84,06,555	1,20,20,932	..	17,50,98,157
8	47,89,852	2,00,83,618	53,85,277	1,70,766	62,08,057	7,32,346	4,93,50,459	7,31,008	85	11,58,05,056
9	34,22,418	1,57,15,617	18,07,988	4,42,743	3,84,106	5,22,328	20,84,816	1,41,57,330	26,009	5,73,44,452
10	8,14,28,304	2,78,50,395	1,17,756	29,683	1,620	421	2,26,17,459	2,61,51,210	32,993	18,07,25,806
11	—	150,848	16,69,088	1,02,03,083	..	..	5,93,972	4,33,56,085	..	13,11,10,369
12	—	..	..	..	..	..	..	..	—	— 30
13	67,49,372	68,56,378	1,796	..	1,63,749	..	5,34,714	2,18,011	..	1,53,21,903
14	1,28,54,125	5,66,73,449	..	..	..	..	..	6,54,96,120	..	13,52,64,142
15	..	97,545	..	30,793	..	3,255	..	3,60,12,681	..	5,39,78,386
16	3,43,05,692	8,00,96,880	1,17,92,220	53,68,074	57,50,026	51,32,829	3,20,60,731	20,31,81,267	4,51,877	53,17,73,705
17	17,41,296	1,71,07,824	5,69,500	..	18,83,035	—100	1,01,26,460	98,43,275	..	5,80,39,486
18	..	..	..	..	..	..	..	..	..	50
19	97,66,110	29,01,439	1,69,440	7,239	60,183	313	10,31,592	4,80,84,832	34	7,46,23,987
20	41,81,889	80	76,39,928	18	..	..	..	..	..	1,35,13,503
21	1,19,69,295	16,06,53,231	62,68,341	47,642	33,60,590	35,04,120	2,78,62,655	2,83,39,978	..	44,71,41,317
22	..	..	..	..	..	..	..	48,701	..	21,43,797
23	3,83,797	1,30,21,340	4,88,279	..	36,700	879	1,12,599	73,32,385	..	2,36,74,786
24	11,860	15,90,231	179	..	..	..	8,44,162	1,09,26,365	..	1,50,63,203
25	2,57,62,225	14,60,338	1,64,68,648	60,000	1,06,00,000	2,34,40,000	57,88,129	1,37,16,282	..	18,48,96,981
26	..	13,840	3,56,390	..	480	..	..	..	..	1,84,498
27	83,031	78,32,382	1,42,089	..	18,06,119	..	6,41,051	9,56,886	1,16,500	1,97,54,616
28	27,33,048	43,98,927	..	..	753	..	..	2,37,865	..	74,24,477
29	..	20,44,960	7,95,263	..	30,41,807	277	15,68,475	1,57,585	62,100	89,10,169
30	1,783	18,72,181	473	..	1,60,701	..	83,578	94,43,213	..	1,16,63,220
31	13,27,488	32,27,848	16,10,828	..	1,49,984	..	..	14,75,429	..	79,60,186
32	—776	95,359	2,78,220	..	..	..	11,70,000	50,73,822	..	67,39,849
33	22,55,265	37,72,767	13,87,301	..	30,924	..	6,090	1,07,36,326	..	1,86,55,961
A	25,63,45,502	75,84,39,962	7,86,64,258	1,86,48,437	5,68,11,038	3,74,25,423	39,53,52,163	65,28,47,400	6,89,598	3,21,37,80,129

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

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Other States
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,78,39,551	14,48,38,878	6,25,47,028	21,22,08,522	33,15,80,292	6,90,78,144	12,04,63,933	
Paper . . . . .	..	74,82,000	..	1,13,16,000	24,48,801	6,98,922	38,70,840	
Pig Iron . . . . .	..	..	..	..	..	..	48,09,176	
Pigments, Colours, Paints, Enamels, Varnishes, Blacks and Cellulose Lacquers.	75,068	14,934	85,600	2,900	27,350	..	3,421	
Vegetable Non-essential Oils	11,82,531	1,05,68,838	19,42,812	11,90,940	2,41,28,257	29,13,158	68,32,468	
Refined Diesel Oils and Vaporising Oil . . . . .	..	2,73,25,903	1,65,47,413	..	5,24,91,900	4,53,30,112	..	
Industrial Fuel Oils . . . . .	..	16,54,126	75,86,313	..	12,00,250	61,80,338	..	
Oil and Oil seeds	14,054	2,46,646	26,850	2,31,039	4,94,558	91,914	1,78,357	
Copra . . . . .	..	6,187	..	..	427	5,57,175	..	
Rayons and Synthetic Fibres and Yarn . . . . .	..	15,25,000	..	..	51,300	23,12,899	1,09,00,000	
Motor Vehicles	46,516	..	..	2,81,00,000	..	..	..
Cycles and parts thereof	39,212	..	..	..	..	43,733	..	
Silver . . . . .	..	..	..	9,333	..	..	..
Aluminium	99,658	8,902	..	1,500	158	15,70,000	..	
Asphalt and Bitumen . . . . .	..	..	7,75,000	..	..	..	..
Soda Ash . . . . .	..	..	..	..	1,90,320	..	..
Caustic Soda . . . . .	..	5,848	..	..	55,688	36,911	..	
Glycerine . . . . .	..	..	..	..	1,033	29,741	..	
Coal-tar Dyes and Coal-tar Derivatives . . . . .	..	..	..	..	1,66,723	..	..
Patent proprietary Medicines . . . . .	..	40,518	..	..	5,01,697	1,191	981	
Cosmetics and Toilet preparations . . . . .	..	30	..	..	..	..	..
Plastics . . . . .	..	1,148	..	..	2,639	439	..	
Cellophane . . . . .	..	..	..	..	..	6,00,000	..	
Cotton twist, yarn and thread . . . . .	..	6,925	..	..	..	23,600	43,333	
Woolen yarn including Knitting wool . . . . .	..	..	..	..	..	..	..
Glass and glass-ware . . . . .	..	5,398	..	..	1,35,570	20,000	..	
China-ware and Porcelain-ware . . . . .	..	4,001	..	..	99,172	12,425	5,208	
Copper . . . . .	..	18,903	..	..	65,082	..	4,640	
Zinc . . . . .	..	..	..	..	..	..	..
Air Conditioning Machinery	4,716	..	..	..	..	..	..
Wireless reception Instruments	4,769	103	..	..	..	..	60	
Refrigerators and parts thereof . . . . .	..	..	..	..	..	..	..
Salt	69,27,532	1,40,167	..	..	..	763	..	
Tinplates and Tin sheets . . . . .	..	..	..	..	..	..	..
Miscellaneous	4,47,316	12,11,242	1,41,738	8,52,233	6,90,502	42,91,759	4,16,894	
Receipts in England	1,55,200	..	..	..	..	..	..
TOTAL CENTRAL GOVERNMENT—NET RECEIPTS FROM UNION EXCISE DUTIES.	3,68,36,123	19,51,05,745	8,69,52,253	28,26,24,686	41,42,21,007	12,37,68,128	14,75,29,211	

or the year ended 31st March, 1961—contd.

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	25,63,45,502	75,84,39,962	7,86,64,258	1,86,48,437	5,68,11,038	3,74,26,423	39,63,52,163	65,28,47,400	6,89,596	3,21,37,80,129
34	17	58,54,133	82,47,327	1,25,61,000	61,87,784	..	40,48,154	2,16,44,410	..	8,37,59,288
35	..	..	5,34,832	2,13,000	..	..	..	41,13,978	..	96,70,986
36	9,39,449	52,42,483	20,900	..	97,400	64,874	6,21,745	66,61,221	7,630	1,38,88,074
37	47,87,831	2,43,06,036	51,29,243	79,890	22,23,693	16,17,421	1,29,39,956	99,71,001	58,066	10,90,80,451
38	3,49,21,427	16,83,43,521	..	..	..	..	..	1,80,72,307	..	38,30,31,883
39	39,20,492	4,75,52,481	..	..	..	..	..	6,19,53,361	..	13,00,47,261
40	6,16,222	8,76,812	1,10,960	42,047	1,35,095	93,956	6,87,051	13,07,823	3,528	51,55,926
41	13,506	3,84,935	24,360	..	471	..	..	10,983	..	9,48,043
42	50,474	1,13,84,143	..	..	33,762	91	18,02,224	..	..	2,80,59,902
43	1,33,55,974	3,08,10,756	30,000	..	10,352	..	48,158	78,13,447	..	8,02,15,205
44	23,40,920	8,85,000	..	..	43,694	..	15,655	57,78,698	..	91,44,917
45	..	—132	..	..	..	..	..	..	..	9,201
46	2,73,227	9,73,502	707	29,15,999	86,319	10,969	1,06,539	56,94,711	..	1,17,42,121
47	..	2,85,25,870	..	..	..	..	..	..	..	2,93,00,870
48	..	..	..	..	..	..	30,000	..	..	2,10,329
49	..	69,109	6,071	..	1,917	..	..	69,000	..	2,25,542
50	..	82,000	..	..	..	..	..	20,000	..	1,32,774
51	..	6,84,350	..	..	..	..	..	3,353	..	8,54,426
52	70,350	16,85,368	8,348	..	..	..	5,540	2,58,289	..	25,72,283
53	43,729	4,78,236	64,285	..	..	..	..	89,198	..	6,75,478
54	..	6,79,525	..	..	..	..	..	1,54,085	..	8,37,837
55	943	..	..	..	..	..	..	..	..	6,00,943
56	..	18,42,749	99,529	..	..	20,216	17,602	55,000	..	13,08,963
57	..	1,77,236	..	..	..	..	..	..	..	1,77,236
58	5,876	4,73,495	6,000	20,000	5,188	..	44,399	3,93,842	..	11,09,768
59	862	53,190	7,197	5,009	2,215	..	..	1,44,048	..	3,35,318
60	79,848	4,31,749	8,885	..	..	..	37,976	15,529	..	6,62,242
61	..	..	..	..	..	..	..	50,500	..	50,500
62	..	51,000	..	..	..	..	..	51,600	..	1,07,316
63	25,717	2,20,454	182	..	1,752	..	26	3,44,250	..	5,97,263
64	..	20,000	..	35,122	5,290	..	..	51,000	..	1,11,412
65	1,28,788	..	..	45,874	..	..	..	1,208	..	72,44,329
66	—832	..	..	..	..	..	..	1,35,91,827	..	1,35,90,895
66(a)	11,77,708	5,03,325	5,01,442	88,996	5,06,731	1,54,077	7,80,504	3,27,34,797	8,732	4,41,18,775
67	..	..	..	..	..	..	..	..	..	1,55,200
68	31,90,96,945	1,09,01,72,482	9,34,64,086	3,46,55,355	6,61,53,001	3,92,88,867	41,65,48,412	84,32,94,881	7,67,574	4,16,35,13,086

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATE GOVERNMENTS								
Share of net proceeds assigned to States.	3,42,88,000	1,27,16,000	3,88,45,000	1,38,76,000	1,41,12,000	2,74,15,000	2,79,67,000	1
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to States.	2,78,18,000	99,58,000	1,75,53,000	6,28,94,000	1,12,10,000	1,95,15,000	3,20,37,000	2
TOTAL STATE GOVERNMENTS.	6,21,06,000	2,26,74,000	5,63,98,000	7,67,70,000	2,53,22,000	4,69,30,000	6,00,04,000	3

No. 10-A—ACCOUNT of EXPENDITURE for COLLECTION of UNION EXCISE

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
Direction	17,03,007	1,46,796	..	..	..	..	..	1
Charges on Collection of Union Excise Duties.	3,59,864	62,46,742	17,30,914	38,64,355	46,79,640	14,34,516	22,11,613	2
Charges on Collection of Land Customs.	..	94,348	9,18,705	31,892	14,35,687	5,47,160	..	3
Collectorate charges	15,70,453	14,00,172	15,64,872	12,93,814	17,99,027	5,87,711	780	4
Establishment charges paid to other Government Departments, etc.	..	..	..	..	..	..	..	5
Commission paid to Posts and Telegraphs Department for sale of Central Excise Revenue Stamps.	..	3,396	6,524	381	..	303	981	6
Payments to States of their share of Union Excise Duties.	..	3,42,88,000	1,27,16,000	3,88,45,000	1,38,76,000	1,41,12,000	2,74,15,000	7
Cost of printing Banderols and Central Excise Stamps and Labels.	..	..	..	..	..	..	..	8
Payments to States of their share of Union Excise Duty under the Additional Duties of Excise (Goods of Special Importance) Act, 1957.	..	2,78,18,000	99,58,000	1,75,53,000	6,28,94,000	1,12,10,000	1,95,15,000	9
Works	..	..	..	..	..	..	..	10
Deduct—Charges recovered from Customs Department.	..	1,16,957	14,61,296	59,680	18,54,242	7,99,287	..	11
Charges in England—Stores	61	..	..	..	..	..	..	12
Other Charges	..	..	..	..	..	..	..	13
TOTAL EXPENDITURE FOR COLLECTION OF UNION EXCISE DUTIES.	36,33,385	6,98,80,497	2,54,33,720	6,05,37,762	8,28,30,112	2,71,82,403	4,91,43,374	14

III and 3-

REVENUE

The revenue under this head represents Income-tax, Super-tax, Excess Profits Tax and Business Profits tax so far as these taxes are payable by Companies. The taxes deducted from Interest on Government Securities, Dividends and other income payable to Companies are also included under this head. Also see fourth sub-paragraph of paragraph 1 of the explanatory note on page 83. During 1960-61, Super-tax was levied at a flat rate of 50 per cent of the total income of a company. Abatement of part of the tax was, however, allowed under certain conditions. The revenue from Surcharges represents arrear collections in respect of year prior to 1946-47. The levy of Excess Profits Tax ceased with the chargeable accounting period ending with the 31st 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 the 12th April, 1947.

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

DUTIES for the year ended 31st March, 1961—*concd.*

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,08,49,000	2,39,61,000	1,63,91,000	1,68,68,000	1,73,09,000	5,85,79,000	2,78,93,000	64,31,000	36,75,00,000
2	4,34,15,000	1,28,50,000	1,01,13,000	2,08,15,000	1,13,47,000	6,60,13,000	3,23,90,000	46,63,000	38,34,91,000
3	7,42,64,000	3,68,11,000	2,65,04,000	3,76,83,000	2,86,56,000	12,45,92,000	6,02,83,000	1,10,94,000	75,09,91,000

TOTAL RECEIPTS CENTRAL AND STATE GOVERNMENTS FROM UNION EXCISE DUTIES Rs. 4,91,45,04,086

EXCISE DUTIES for the year ended 31st March, 1961

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	57,244	..	19,07,047
2	60,61,437	77,03,329	30,25,486	..	19,94,229	13,06,262	75,49,238	68,77,139	..	5,30,44,664
3	11,96,327	45,22,566	2,07,199	..	9,80,693	6,23,433	..	28,59,121	..	1,34,17,131
4	9,22,277	31,29,935	6,35,965	..	..	1,57,931	11,11,272	17,67,078	3,17,037	1,62,58,324
5	..	735	..	..	..	..	12,609	73,515	..	86,859
6	1,912	4,848	..	205	305	304	..	923	..	20,082
7	2,79,67,000	3,08,49,000	2,39,61,000	1,63,91,000	1,68,68,000	1,73,09,000	5,85,79,000	2,78,93,000	64,31,000	36,75,00,000
8	..	29,55,730	..	..	..	..	..	..	..	29,55,730
9	3,29,37,000	4,34,15,000	1,28,50,000	1,01,13,000	2,08,15,000	1,13,47,000	6,60,13,000	3,23,90,000	46,63,000	38,34,91,000
10	..	28,378	..	..	..	..	..	..	..	28,378
11	13,72,643	57,86,633	2,47,319	..	9,79,979	6,74,173	..	33,75,408	..	1,66,29,107
12	..	..	..	..	..	..	..	..	..	61
13	..	..	..	..	..	..	..	..	..	..
14	6,67,13,310	8,68,22,788	4,04,31,831	2,65,04,205	3,96,78,257	3,00,69,757	13,32,65,119	6,85,42,612	1,14,11,037	82,20,80,169

Charged Rs. 75,10,03,183
Voted 7,10,76,986

Corporation Tax

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 the 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 the 31st December, 1942 shall not be repaid by the Central Government unless five years have expired from the date on which the deposit was made. The deposit is repayable with simple interest at 2 per cent per annum from the date of deposit to the date of repayment. The additional amount payable by Government in respect of these optional and compulsory deposits is being treated as a reduction of revenue and accordingly the sum payable by Government has been debited to "III—Corporation Tax" and credited to deposit heads under "S—Deposits and Advances—Deposits not bearing interest—Other Accounts".

EXPENDITURE

2. The charges shown under this head are attributable to the collection of Corporation Tax; vide paragraph 8 of the Explanatory Note on page 83.

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

No. 11—ACCOUNT of RECEIPTS under CORPORATION TAX

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
INCOME TAX ON COMPANIES—								
(1) Ordinary Collections—								
(i) Capital Gains Tax . . . . .	..	..	..	..	..	..	..	1
(ii) Other Collections	1,28,06,884	81,31,444	32,75,667	11,24,338	97,23,643	70,98,407	19,71,001	2
(2) Deductions from interest on Government securities payable to Companies.	1,791	8,944	70,877	29,05,976	..	3,20,847	..	3
(3) Deductions from dividends and other income payable to Companies.	..	3,04,736	..	..	1,61,703	16,35,692	2,17,886	4
Deduct—Refunds—								
(1) Refunds of Capital Gains Tax . . . . .	..	..	..	..	..	..	..	5
(2) Payments on account of double income tax relief granted to companies.	1,36,969	..	..	..	2,671	93	..	6
(3) Other refunds	8,55,163	9,05,818	..	1,83,326	46,50,305	6,01,272	1,83,943	7
TOTAL	1,18,16,553	55,37,308	33,46,444	33,81,438	52,32,370	84,53,581	20,04,944	8
SUPER TAX ON COMPANIES—								
(1) Ordinary Collections . . . . .	..	14,87,960	91	..	..	97,99,554	3,46,738	9
(2) Deductions from interest on Government securities payable to Companies.	..	..	..	..	475	1,73,699	1,45,573	10
(3) Deductions from dividends and other income payable to Companies.	..	1,93,886	..	..	..	5,58,336	31,695	11
Deduct—Refunds—								
(1) Payments on account of double income tax relief granted to Companies.	..	..	..	..	..	98	..	12
(2) Other refunds . . . . .	..	..	..	..	..	30,10,469	31,709	13
TOTAL	..	16,81,826	91	..	475	75,21,022	4,92,297	14
EXCESS PROFITS TAX—								
Ordinary Collections . . . . .	..	..	..	..	15,164	..	..	15
Deduct— Amount transferred to Deposit Account of Excess Profits Tax refundable to Assessee under the Indian Finance Act, 1942.	..	50,940	..	..	..	..	..	16
Deduct—Refunds—								
Double Excess Profits Tax Relief . . . . .	..	..	..	..	..	..	..	17
Other refunds . . . . .	..	..	..	..	3,36,169	3,943	..	18
TOTAL	..	-50,940	..	..	-5,10,966	-3,943	..	19
BUSINESS PROFITS TAX—								
Ordinary Collections . . . . .	..	..	..	72,000	..	..	..	20
Deduct—Refunds—								
Other refunds . . . . .	..	..	..	..	51,061	..	..	21
TOTAL	..	..	..	72,000	-51,061	..	..	22
ADVANCE PAYMENT OF TAX UNDER SECTION 18-A OF INDIAN INCOME TAX ACT, 1922—								
Gross Collections . . . . .	..	1,05,50,616	37,09,175	74,79,134	90,46,364	1,67,03,593	12,93,768	23
Deduct— Amount transferred to ordinary collections on completion of regular assessment.	..	37,66,727	..	2,16,453	..	72,37,504	3,62,223	24
Deduct— Amount refunded to Assessee . . . . .	..	2,11,634	..	3,738	85,72,863	12,93,222	41,706	25
Net Advance Payments, etc. . . . .	..	65,72,255	37,09,175	72,64,894	4,73,501	81,72,866	8,90,439	26
Miscellaneous								
Miscellaneous . . . . .	..	..	..	..	1,66,248	..	..	27
Deduct—Refunds								
Receipts in England	20,000	..	..	..	..	..	..	28
TOTAL RECEIPTS FROM CORPORATION TAX	1,18,36,553	1,37,40,397	70,55,710	1,12,03,982	53,19,845	2,41,43,537	33,87,680	29

for the year ended 31st March, 1961

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	6,189	13,103	..	..	..	..	2,817	..	22,109
2	1,59,85,628	23,40,77,068	80,76,053	15,18,304	55,40,653	2,76,721	1,76,11,716	5,16,12,740	13,060	37,68,43,427
3	19,607	2,45,568	6,48,305	..	6,110	..	..	12,20,579	..	54,46,604
4	70,38,552	5,90,184	18,34,338	52,268	3,01,797	..	..	3,04,25,191	..	4,25,62,347
5	..	..	..	..	..	..	..	..	-	-
6	7,52,223	23,17,146	43,953	..	..	..	..	15,62,758	-	48,15,863
7	6,14,511	1,38,35,296	16,76,489	11,15,251	1,02,190	10,35,242	..	4,33,137	..	3,11,57,443
8	2,16,77,263	21,37,66,567	88,51,357	4,55,321	57,46,370	-7,59,521	1,76,11,716	8,12,65,432	13,060	38,89,01,241
9	2,15,59,081	49,74,461	65,13,328	..	47,12,742	20,38,570	..	26,69,90,258	16,308	31,75,29,091
10	8,881	65,819	51,165	..	604	..	..	9,61,417	-	14,08,633
11	32,48,534	48,96,376	1,81,347	..	1,680	36,716	..	2,34,76,181	..	3,27,28,730
12	9,93,886	43,557	38,772	..	..	..	..	78,35,503	-	89,12,116
13	12,49,513	526	8,68,728	..	6,71,596	2,26,368	..	1,03,71,366	18,649	1,64,48,922
14	2,25,73,097	90,95,273	58,38,340	..	40,43,430	18,50,919	..	27,32,10,987	-2,341	32,63,05,416
15	1,94,302	67,485	..	..	10,000	..	71,987	31,05,365	..	34,64,303
16	..	..	..	..	..	..	28,892	..	..	79,832
17	..	..	..	..	..	..	..	10,96,558	..	10,96,558
18	1	29,22,431	..	..	..	..	49,636	7,34,914	..	42,37,056
19	1,94,301	-28,54,946	..	..	10,000	..	-8,541	12,73,893	..	-19,49,173
20	..	1,365	..	..	..	..	..	99,377	..	1,73,832
21	..	16,37,778	..	..	..	..	1,04,117	1,67,337	..	18,60,283
22	..	-15,36,423	..	..	..	..	-1,04,117	-67,960	..	-16,86,951
23	5,43,94,783	20,06,92,275	1,64,15,948	2,13,721	78,89,651	18,64,725	1,13,64,158	35,58,00,979	29,226	78,74,48,113
24	1,95,40,296	11,46,60,959	76,68,449	..	35,29,456	5,61,790	76,64,810	17,26,15,461	..	33,78,23,127
25	28,76,872	2,33,72,099	4,99,663	15,945	32,651	25,290	22,30,379	2,51,62,795	5,642	6,43,49,199
26	3,19,77,615	15,26,59,217	82,47,836	1,97,776	43,27,544	12,77,645	14,68,767	15,80,22,723	23,584	38,52,75,787
27	2,790	3	200	..	3,190	..	..	-65,820	-	1,06,811
28	..	..	..	..	..	..	..	..	-	-
29	..	..	..	..	..	..	..	..	-	20,000
30	7,64,25,656	37,11,39,091	2,99,97,783	6,53,667	1,41,36,694	23,70,043	1,89,69,825	51,36,39,455	34,303	1,09,69,73,131

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

No. 11-A—ACCOUNT of EXPENDITURE for COLLECTION of CORPORATION TAX for the year ended 31st March, 1961.

	Collection of Corporation Tax
	Rs.
CENTRAL GOVERNMENT	
India General	37,600
Andhra Pradesh	54,159
Assam	20,462
Bihar	33,588
Gujarat	55,437
Kerala	1,05,242
Madhya Pradesh	11,619
Madras	3,01,863
Maharashtra	15,57,825
Mysore	97,931
Orissa	5,175
Punjab	53,553
Rajasthan	12,231
Uttar Pradesh	84,231
West Bengal	21,54,941
Jammu and Kashmir	1,000
TOTAL EXPENDITURE FOR COLLECTION OF CORPORATION TAX (VOTED)	45,86,041

IV and 4—Taxes on Income other than Corporation Tax

REVENUE

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

- (1) Income-tax,
- (2) Super-tax,
- (3) Surcharge—Central,
- (4) Special Surcharge,
- (5) Excess Profits Tax, and
- (6) Business Profits Tax.

Income-tax during 1960-61 was charged on a slab system at rates rising from 3 per cent to 25 per cent of total income. 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. 6,000 in the case of Hindu undivided family which satisfied certain conditions at the end of the previous year and Rs. 3,000 in every other case.

In the case of every company and local authority, and in every case in which under the provisions of the Indian Income-tax Act, 1922, tax was to be charged at the maximum rate, tax was levied at the rate of 30 per cent of the whole of total income.

Prior to 1959-60, Income-Tax at the maximum rate was deducted at source from interest on securities. From 1st April, 1959, the amended Income-Tax Act provides for the deduction of both, Income-Tax and Super-Tax from interest on securities, unless a certificate under proviso to Section 18(3) of the Act is produced. Provision has also been made for deduction at source of Income-Tax and Super-Tax, from dividends (including dividends on preference shares) to shareholders unless a certificate under the proviso to Section 18(3D) of the Act is produced. The process of grossing the dividends received by shareholders and giving them credit for the Income-Tax deemed to have been paid by companies on their behalf has been discontinued. The Income-Tax and Super-Tax deducted from assesseees other than companies are adjusted under this head whereas the taxes deducted from the companies are credited to the major head 'III—Corporation Tax.'

The Indian Income-tax Act was amended in 1945 so as to provide relief in respect of such portion of the earned income included in the total income of an assessee as was directed by the annual Central Act fixing the rate or rates of Income Tax for any year. This Scheme of providing earned income relief, which was available only for income tax and not for Super tax, has been abolished from the assessment year 1958-59 in accordance with the Finance Act, 1958.

2. Super-tax was payable in addition to Income-tax in the case of every individual, Hindu undivided family, unregistered firm and other associations of persons, not being a company or a local authority, and was levied on a graduated and ascending scale on so much of the income as was in excess of Rs. 20,000 per annum. The rates of super-tax varied from 5 per cent to 45 per cent of total income. In the case of Co-operative Societies other than the Sanikatta Salt-owners' Society in the State of Mysore the rate of Super-tax was 16 per cent of total income in excess of Rs. 25,000. Super tax was levied at a flat rate of 16 per cent of 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, and a special surcharge at the rates specified in the First Schedule to the Finance Act, 1960.

4. Special provisions had, however, been made for the continuance, in the assessment for the year ending 31st March, 1961, of the rates of income-tax in force in the financial year 1959-60 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 1959-60 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, Surcharge and Special Surcharge levied during 1960-61, see First Schedule to the Finance Act, 1960.

6. The levy of Excess Profits Tax ceased with the chargeable accounting period ending with the 31st day of March, 1946. The revenue therefrom represent 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 the 31st December, 1943, is seventeen-sixty-fourths of the Excess Profits Tax charged against nineteen-sixty-fourths payable by a Company and that the additional amount repayable by Government is debited to "IV—Taxes on Income other than Corporation Tax" as it is a refund of 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 establishment employed on the collection and assessment of the taxes. No separate establishment is employed for the assessment and collection of Corporation Tax, Estate Duty, Wealth Tax, Expenditure Tax and Gift Tax but the establishment which assesses and collects Taxes on Income also assesses and collects Corporation Tax, Estate Duty, Wealth Tax, Expenditure Tax and Gift Tax. 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," "5—Estate Duty—Collection of Estate Duty," "5-A—Taxes on Wealth—Collection of Wealth Tax," "5-C—Expenditure Tax—Collection of Expenditure Tax" and "5-D—Gift Tax—Collection of Gift Tax" by credit to this head.

No. 12—ACCOUNT OF TAXES ON INCOME other than CORPORATION TAX

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
INCOME-TAX								
(1) Ordinary Collections—								
(i) Income tax on Companies	50,98,638	24,33,780	26,94,974	..	41,74,198	22,95,295	4,90,488	1
(ii) Income tax on Union emoluments other than deductions by Government at Source . . . . .	..	..	..	..	..	3,845	..	2
(iii) Capital Gains Tax . . . . .	..	2,475	280	1,990	1,06,646	16,506	..	3
(iv) Other Collections	6,27,26,988	3,32,86,496	1,34,67,635	1,48,33,321	6,34,93,856	1,46,84,895	2,25,78,909	4
(2) Deductions by Government from salaries and pensions—								
(i) Taxes in respect of Union emoluments	2,12,18,553	1,50,657	4,38,469	1,79,495	1,62,327	1,00,363	1,41,631	5
(ii) Taxes on other emoluments	48,398	90,10,259	5,85,810	5,03,060	20,27,882	5,93,288	11,85,618	6
(3) Deductions from interest on Government Securities payable to persons other than Companies.								
	43,20,004	9,60,286	..	2,33,312	11,47,257	7,49,191	2,71,583	7
(4) Deductions from dividends and other income payable to persons other than Companies.								
	..	15,05,448	..	7,82,524	10,90,354	44,85,180	1,51,354	8
TOTAL	9,34,12,581	4,13,49,401	1,71,45,139	2,60,23,260	7,12,13,520	2,30,96,563	2,48,19,673	
Deduct—Refunds—								
(1) Capital Gains Tax . . . . .	..	174	..	..	8,062	372	937	10
(2) Payments on account of double income-tax relief granted to Companies	68,935	..	..	..	1,344	97	..	11
(3) Other income-tax refunds granted to Companies	13,11,614	88,92,163	..	..	11,32,767	3,23,546	91,139	12
(4) Taxes in respect of Union emoluments	4,38,887	..	224	..	21,591	2,338	1,529	13
(5) Other refunds	77,87,305	..	24,89,778	67,83,393	1,47,73,759	22,96,181	29,42,985	14
TOTAL	96,06,741	88,92,337	24,89,998	67,83,393	1,59,42,453	28,21,533	30,36,590	15
SUPER TAX								
(1) Deductions by Government from salaries and pensions—								
(i) Super-tax in respect of Union emoluments	6,22,418	3,506	5,490	2	19,983	8,369	500	16
(ii) Super-tax on other emoluments	2,19,986	1,72,297	44,798	997	59,15,816	46,329	61,040	17
(2) Deductions from interest on Government Securities payable to persons other than Companies.								
	..	..	..	..	15,108	51,892	10,392	18
(3) Deductions from dividends and other income payable to persons other than Companies.								
	..	86,374	..	..	..	1,97,338	4,096	19
(4) Super tax on Union emoluments other than deductions by Government at source.								
	..	..	..	..	..	1,851	..	20
(5) Other Collections	56,31,062	78,08,144	31,08,335	50,06,006	1,30,90,397	49,18,390	96,82,409	21
TOTAL	64,73,466	80,68,321	31,53,345	50,06,615	1,90,40,964	51,94,374	97,89,848	22
Deduct—Refunds								
(1) Taxes in respect of Union emoluments	51,885	..	..	..	..	..	..	23
(2) Other refunds	5,35,647	9,41,769	..	8,92,163	23,75,945	2,83,319	6,91,311	24
TOTAL	6,37,532	9,41,769	..	8,92,163	23,75,945	2,83,319	6,91,311	25
Carried over	3,96,41,774	3,95,84,116	1,78,08,386	2,39,55,314	7,14,35,956	2,41,88,075	3,08,51,630	26

the year ended 31st March, 1961

Sl. No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	92,65,219	20,44,20,250	60,66,568	6,18,050	18,64,501	25,24,493	..	17,50,77,421	7,875	41,50,31,740
2	..	..	1,33,471	..	..	..	..	..	..	1,37,316
3	84,526	17,61,720	24,333	..	884	..	53,850	4,28,802	10,827	24,94,318
4	6,21,02,494	24,92,08,667	2,97,86,239	99,07,577	2,24,48,794	1,22,38,792	3,70,83,352	10,78,77,092	17,01,040	75,75,05,137
5	2,60,117	9,75,446	1,70,142	40,707	5,76,250	1,86,516	6,18,649	9,80,808	31,221	2,62,29,332
6	15,06,610	—20,82,940	12,20,866	4,90,606	20,95,463	13,73,259	95,91,766	23,19,754	2,58,355	2,46,97,402
7	85,50,334	6,35,87,386	15,05,872	2,06,866	3,22,927	7,50,484	33,37,256	1,78,22,327	..	10,38,64,085
8	1,60,72,752	1,13,02,235	39,38,833	..	9,08,085	3,25,172	..	10,85,26,401	..	14,92,67,348
9	9,78,41,252	52,02,82,764	4,28,46,324	1,12,63,806	2,82,16,904	1,73,98,716	5,06,84,872	41,30,41,605	20,09,318	1,48,12,26,678
10	1,64,734	22,257	..	1,182	..	..	..	882	..	1,98,600
11	8,78,859	11,88,349	41,637	..	..	..	..	47,30,369	..	69,03,590
12	41,06,052	5,66,27,615	6,24,095	29,595	6,16,550	4,95,707	..	1,67,49,058	..	9,11,98,890
13	409	37,13,989	13,513	..	..	3,012	..	40,248	..	42,35,751
14	58,27,565	4,71,36,670	61,62,681	5,87,426	50,51,137	22,20,840	96,31,315	2,29,99,661	2,25,668	14,16,50,310
15	1,49,76,619	10,36,88,880	68,41,926	6,18,203	56,97,687	27,19,559	96,31,316	4,45,20,218	2,25,668	21,41,93,141
16	2,843	27,013	10	387	6,999	2,577	77,173	28,518	261	8,05,158
17	1,36,988	13,94,583	1,488	43,491	3,94,557	1,48,369	3,71,133	9,57,149	70	90,08,683
18	28,006	994	17,569	1,348	1,705	..	..	..	..	1,24,913
19	5,27,242	1,640	4,87,067	..	4,570	..	..	1,06,83,400	..	1,18,62,724
20	154	..	6,03,885	..	..	..	..	..	..	6,05,900
21	1,90,49,158	15,21,42,535	87,52,990	17,23,522	71,48,475	29,45,165	1,00,04,793	4,55,99,469	4,05,251	29,78,82,401
22	1,97,42,390	15,35,66,765	98,63,009	17,68,748	75,56,306	30,96,111	1,04,53,099	5,71,38,538	4,05,582	32,02,89,779
23	..	18,053	86	..	..	..	..	7,940	..	77,954
24	13,54,902	95,99,358	7,33,459	2,33,534	14,15,849	3,40,688	21,55,959	64,13,588	95,141	2,89,42,637
25	13,54,902	99,17,411	7,33,545	2,33,534	14,15,849	3,40,688	21,55,959	64,21,528	95,141	2,90,20,601
26	10,12,52,121	55,52,23,238	4,51,33,862	1,31,80,817	2,86,59,674	1,74,34,580	4,93,20,696	41,92,38,396	20,94,691	1,52,80,02,715

No. 12—ACCOUNT of TAXES on INCOME other than CORPORATION TAX

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	West Bengal
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	8,96,41,774	3,95,84,116	1,78,08,386	2,39,55,314	7,14,35,956	2,41,88,075	3,08,51,620	1,00,00,000
SURCHARGE—CENTRAL								
Ordinary Collections	20,40,628	17,31,162	8,56,000	14,06,250	31,73,941	11,05,855	18,12,100	2,00,00,000
Deduct—Refunds—								
(i) Payments on account of double income tax relief granted to Companies.	..	..	..	..	..	..	..	..
(ii) Other refunds	3,90,215	2,12,653	..	2,21,638	10,78,314	1,21,275	97,877	4,00,00,000
TOTAL	16,50,413	15,18,509	8,56,000	11,78,612	20,95,627	9,84,580	17,14,223	2,00,00,000
SPECIAL SURCHARGE								
Ordinary Collections	7,257	14,68,843	96,000	3,75,853	12,30,181	5,86,899	3,32,851	6,00,00,000
Deduct—Refunds—	2,824	16,189	..	6,776	59,151	15,270	7,833	7,00,00,000
TOTAL	4,433	14,52,654	96,000	3,69,077	11,71,030	5,71,629	3,25,018	6,00,00,000
EXCESS PROFITS TAX								
Ordinary Collections	84,499	2,192	1,30,500	71,572	2,03,89,374	1,08,215	284	9,00,00,000
Deduct—Amount transferred to Deposit Account of Excess Profits Tax refundable to assesses under Indian Finance Act, 1942.	..	55,144	..	..	..	..	..	10,00,00,000
Deduct—Refunds—								
Double Excess Profits Tax Relief	..	..	..	..	..	..	..	11,00,00,000
Other refunds	45,328	3,819	1,37,554	7,879	10,499	13,500	1,41,040	12,00,00,000
TOTAL	39,171	-36,771	-7,054	63,693	2,03,78,875	94,615	-1,40,726	13,00,00,000
BUSINESS PROFITS TAX								
Ordinary Collections	2,45,855	..	..	..	09,22,881	5	..	14,00,00,000
Deduct—Refunds	36,553	21,710	10,225	..	53,222	5	64,717	15,00,00,000
TOTAL	2,09,302	-21,710	-10,225	..	1,08,64,659	..	-64,717	16,00,00,000
ADVANCE PAYMENT OF TAX UNDER SECTION 15-A OF THE INDIAN INCOME TAX ACT, 1922—								
Cash Collections	7,08,60,597	2,33,36,808	33,35,259	1,82,84,163	8,34,45,080	1,30,41,147	1,81,83,145	17,00,00,000
Deduct—Amount transferred to final revenue head on completion of regular assessment.	1,61,57,005	1,52,77,833	53,99,489	..	1,93,33,343	92,31,203	93,86,561	18,00,00,000
Deduct—Amount refunded to assesses	14,53,166	20,77,263	17,24,729	62,27,616	2,83,21,067	15,33,444	8,62,769	19,00,00,000
TOTAL	5,32,50,426	61,81,713	-42,88,959	1,20,56,548	3,57,89,810	22,76,400	79,13,875	20,00,00,000
Miscellaneous	23,74,108	9,41,736	3,76,329	3,53,352	21,08,193	2,62,911	5,41,621	21,00,00,000
Deduct—Refunds	86,485	..	..	..	88,387	..	..	22,00,00,000
Taxes on Agricultural Income	..	..	96,887	..	..	..	..	23,00,00,000
Deduct—Refunds	..	..	8,325	..	..	..	..	24,00,00,000
Receipts in England	5,48,735	..	..	..	..	..	..	25,00,00,000
Taxes on Sterling Pensions transferred to the U.K. Government.	66,66,667	..	..	..	..	..	..	26,00,00,000
Deduct—Share of net proceeds assigned to States	..	7,02,80,000	2,12,23,000	8,84,58,000	7,83,55,000	3,16,61,000	5,84,51,000	27,00,00,000
TOTAL RECEIPTS OF TAXES ON INCOME OTHER THAN CORPORATION TAX UNDER CENTRAL GOVERNMENT.	15,42,97,814	-2,06,79,753	-63,04,452	-4,84,81,404	6,54,11,173	-32,81,000	-1,73,11,518	28,00,00,000

(a) Includes collections in—

	Rs.
Posts and Telegraphs Department	7,97,941
Defence Department	1,00,00,000
Pay and Accounts Office, Lok Sabha	72,000
Pay and Accounts Office, Rajya Sabha	49,721
Pay and Accounts Office, Ministry of Rehabilitation	1,29,000
Pay and Accounts Office, Ministry of Food and Agriculture	2,00,000
Pay and Accounts Office, Ministry of Works, Housing and Supply	3,50,000
Director of Agric. Food, Rehabilitation, Supply, Commerce, Steel and Mines	16,00,000
Financial Adviser and Chief Accounts Officer, Dandukaranya Project	93,100

for the year ended 31st March, 1961—contd.

Sl. No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	10,12,52,121	55,52,23,238	4,51,33,862	1,21,60,817	2,86,59,674	1,74,34,580	4,93,20,000	41,92,38,395	20,94,091	1,52,80,02,715
2	41,02,167	2,95,61,728	19,82,650	4,41,460	14,62,616	7,14,666	35,86,178	1,66,56,166	85,046	7,07,48,693
3	..	..	..	..	..	..	..	..	..	..
4	5,13,595	74,78,957	2,44,191	40,679	3,31,395	1,65,045	7,54,500	21,49,248	6,237	1,38,12,879
5	31,88,592	2,20,82,771	17,38,459	4,60,781	11,31,221	5,48,821	29,31,678	1,45,36,918	78,809	5,69,35,954
6	20,95,497	1,30,67,063	8,10,240	1,12,941	5,34,996	3,25,600	6,50,889	32,25,065	24,777	2,49,44,862
7	21,333	9,23,506	22,734	2,246	26,451	5,169	..	55,107	2,548	11,67,139
8	20,74,074	1,21,43,557	7,87,506	1,10,695	5,08,545	3,20,431	6,50,889	31,69,558	22,229	2,37,77,723
9	11,94,082	57,07,752	48,364	..	..	3,920	1,34,773	5,46,562	..	2,84,82,089
10	..	..	..	..	..	..	4,61,010	..	..	5,16,154
11	..	..	..	..	..	..	..	..	..	..
12	65,449	37,51,555	1,116	1	8,654	..	2,99,129	3,70,621	..	48,56,444
13	11,28,633	29,16,197	47,248	-1	-8,654	3,920	-6,25,366	1,75,941	..	2,31,09,491
14	621	5,26,122	..	608	..	..	15,164	7,994	..	1,17,19,050
15	9,118	40,343	..	..	..	..	67,077	70,917	..	3,68,917
16	-8,497	4,85,779	..	608	..	..	-51,913	-62,923	..	1,13,50,133
17	6,01,74,809	21,33,55,543	2,52,37,942	28,11,566	1,74,21,161	68,34,177	2,73,21,522	5,88,02,931	15,62,193	64,41,87,944
18	3,94,18,130	18,63,28,273	1,78,32,957	..	1,07,47,644	45,26,964	1,74,76,451	14,22,82,571	..	49,38,98,815
19	79,15,781	5,48,25,388	23,46,512	21,00,412	8,06,790	3,61,895	27,24,546	1,58,43,973	1,14,096	12,92,45,466
20	1,28,40,898	-2,77,98,118	50,58,473	7,11,154	58,66,727	19,45,318	71,20,525	-9,93,28,613	14,48,197	2,10,43,663
21	6,96,630	43,63,888	5,93,750	1,30,519	4,50,287	2,85,844	12,29,631	21,03,138	22,579	1,68,14,306
22	..	4,35,903	84,861	..	1,25,399	..	..	1,50,505	..	2,71,540
23	..	..	..	..	..	..	..	..	..	96,887
24	..	..	..	..	..	..	..	..	..	8,825
25	..	..	..	..	..	..	..	..	..	5,48,735
26	..	..	..	..	..	..	..	..	..	66,66,667
27	7,34,11,000	6,44,45,000	4,47,03,000	3,24,44,000	3,58,79,000	3,55,75,000	14,22,99,000	8,76,75,000	95,29,600	87,36,93,600
28	4,81,61,451	50,36,34,409	85,66,437	-1,89,09,427	-3,96,599	-1,50,56,086	-8,12,21,860	25,20,07,509	-61,63,195	81,26,72,409

Details are—	Receipts in England		Total converted into Rs. at £1 = Rs. 13½	
	£	Rs.	£	Rs.
Income Tax—				
(i) Taxes paid by Companies	1,500	20,000		
(ii) Taxes in respect of Union emoluments	35,357	4,71,424		
(iii) Taxes on other emoluments	1,937	25,833		
Super-tax—				
(i) Super-tax in respect of Union emoluments	997	13,295		
(ii) Super-tax on other emoluments	173	2,306		
Arbitrary Collections	1,191	15,877		
Total	41,155	5,48,735		

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

No. 12—ACCOUNT of TAXES on INCOME other than

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	
STATE GOVERNMENTS						
Share of net proceeds assigned to States	7,02,80,000	2,12,23,000	8,61,58,000	(a) 8,61,38,000	3,16,61,000	1
Taxes on Agricultural Income	2,80,209	2,73,02,415	59,95,935	..	2,37,28,329	2
Miscellaneous . . . . .	..	..	1,36,291	..	..	3
Deduct—Refunds	6,692	1,42,758	85,110	..	2,36,965	4
TOTAL STATE GOVERNMENTS	7,05,62,527	4,85,82,657	9,13,03,106	8,61,38,000	5,51,52,355	

(a) Includes Rs. 76,83,000 erroneously classified under this head.

(b) Includes Rs. 2,43,13,000 relating to the head "XLVI—Miscellaneous" erroneously classified under this head.

No. 12-A—ACCOUNT of EXPENDITURE for COLLECTION of TAXES on INCOME

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT							
Direction	12,17,391	..	..	..	..	..
Collection of Income Tax	31,07,816	31,67,686	10,50,288	18,28,916	40,11,973	13,40,445	
Other Charges	1,11,957	1,01,254	..	1,19,188	..	..
Collection of Taxes on Agricultural Income . . . . .	..	..	6,382	..	..	..
Charges in England— Other Charges	668	..	..	..	..	..
Deduct—Proportionate charges transferred to 3.—Corporation Tax	37,500	54,159	20,462	33,588	55,437	1,03,242	
Deduct—Proportionate charges transferred to 5.—Excise Duty	20,110	35,219	10,046	19,295	36,570	22,040	
Deduct—Proportionate charges transferred to 5.A.—Taxes on Wealth	43,207	1,07,080	7,472	24,752	2,26,012	20,804	
Deduct—Proportionate charges transferred to 5.C.—Expenditure Tax	4,110	43,333	798	142	18,323	554	
Deduct—Proportionate charges transferred to 5.D.—Gift Tax	5,627	22,863	1,741	1,740	15,366	10,571	
TOTAL EXPENDITURE FOR COLLECTION OF TAXES ON INCOME OTHER THAN CORPORATION TAX.	43,37,128	31,05,786	10,16,151	18,67,684	36,62,767	11,81,134	

No. 12-A—ACCOUNT of EXPENDITURE for COLLECTION of TAXES on INCOME

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	
STATE GOVERNMENTS					
Collection of Taxes on Agricultural Income	42,252	98,559	70,489	11,25,334	
TOTAL STATE GOVERNMENTS	42,252	98,559	70,489	11,25,334	

CORPORATION TAX for the year ended 31st March, 1961—*concl.*

Item No.	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,81,51,600	7,31,11,000	6,44,45,000	4,47,08,000	3,24,11,000	3,98,79,000	3,55,75,000	14,22,99,000	11,20,18,000	(b) 98,29,000	93,57,19,000
2	99,785	1,41,92,159	22,561	81,15,891	3,71,915	..	3,88,519	86,37,318	86,87,278	..	9,71,31,095
3	..	..	..	..	..	..	..	..	5,181	..	1,41,465
4	20,425	7,44,040	808	7,47,363	6,662	..	14,698	2,81,306	1,87,524	..	24,74,311
5	5,85,30,260	8,38,59,119	6,44,62,753	5,23,76,528	3,28,98,983	3,98,79,000	3,59,48,851	15,06,55,912	12,05,22,938	98,29,000	1,00,05,17,219

TOTAL RECEIPTS—CENTRAL AND STATE GOVERNMENTS UNDER TAXES ON INCOME OTHER THAN CORPORATION TAX—Rs. 1,81,44,95,128.

OTHER TAXES other than CORPORATION TAX for the year ended 31st March, 1961.

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	1,89,876	..	..	..	..	..	..	..	..	14,37,267
2	11,73,126	42,14,523	1,31,91,466	20,70,422	3,97,539	24,44,052	10,95,352	46,08,518	1,17,65,855	3,35,504	5,61,05,583
3	..	1,26,073	3,90,990	..	..	..	..	1,96,088	2,12,445	..	11,37,945
4	..	..	..	..	..	..	..	..	..	..	6,382
5	..	..	..	..	..	..	..	..	..	..	668
6	11,619	3,01,863	15,57,825	97,932	5,175	53,553	12,234	81,228	21,54,914	170	45,86,041
7	20,412	73,249	2,12,087	41,365	1,432	16,363	9,492	21,519	1,16,517	468	6,53,217
8	46,015	1,00,292	5,97,689	41,923	7,183	21,878	44,076	54,136	3,15,285	4,012	16,61,815
9	10,644	10,759	43,807	13,770	666	8,040	11,128	6,212	10,199	..	1,83,185
10	3,757	33,171	52,525	9,845	396	6,578	3,173	8,503	22,197	..	1,98,093
11	10,80,679	46,11,138	1,13,98,523	18,65,587	3,82,687	23,37,640	10,15,249	45,36,968	93,65,218	3,36,854	5,14,65,223
								Charged	..	..	Rs. 1,92,593
								Voted	..	..	5,13,02,630

OTHER TAXES other than CORPORATION TAX for the year ended 31st March, 1961.

Item No.	Government of Madhya Pradesh	Government of Madras	Government of Mysore	Government of Orissa	Government of Uttar Pradesh	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	23,332	11,21,287	2,23,196	6,01,733	4,19,891	5,97,663	43,26,736
2	23,332	11,21,287	2,23,196	6,01,733	4,19,891	5,97,663	43,26,736
							Rs. 609
							Voted 43,26,127

TOTAL EXPENDITURE CENTRAL AND STATE GOVERNMENTS FOR COLLECTION OF TAXES ON INCOME OTHER THAN CORPORATION TAX.—Rs. 5,57,31,959

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

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 situated 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 1960-61, 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.

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
I—Estate Duty on Agricultural Land—								
Ordinary Collections . . . . .	..	4,61,515	5,276	17,518	97,493	1,63,754	49,926	1
Miscellaneous . . . . .	..	2,660	8,238	..	29	..	1,970	2
Deduct—Refunds . . . . .	..	1,701	..	3,140	..	11,523	..	3
Deduct—Share of net proceeds assigned to States.	..	2,73,000	6,000	31,000	23,000	1,58,000	1,20,000	4
TOTAL . . . . .	..	1,80,474	7,184	—16,622	74,522	—5,769	—68,104	5
II—Estate Duty on Property other than Agricultural Land—								
Ordinary Collections	9,86,766	11,89,819	4,79,440	9,29,130	16,52,737	9,00,057	9,49,682	6
Miscellaneous . . . . .	..	74,975	..	274	44,139	17,658	..	7
Deduct—Refunds	72,912	29,536	..	744	54,249	4,625	5,455	8
Deduct—Share of net proceeds assigned to States.	..	23,73,000	6,83,000	29,55,000	11,06,000	10,31,000	19,86,000	9
TOTAL	9,13,854	—11,38,612	—2,08,560	—20,26,340	5,36,627	—1,17,910	—10,41,773	10
TOTAL RECEIPTS FROM ESTATE DUTY UNDER CENTRAL GOVERNMENT.	9,13,854	—9,49,138	—2,01,076	—20,42,962	6,11,149	—1,23,679	—11,09,877	11

No. 13—ACCOUNT of RECEIPTS under ESTATE DUTY

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATE GOVERNMENTS							
I—Estate Duty on Agricultural Land—							
Share of net proceeds assigned to States	2,73,000	6,000	31,000	23,000	1,58,000	1,20,000	1
Miscellaneous . . . . .	..	..	..	..	(a) 98	..	2
II—Estate Duty on Property other than Agricultural Land—							
Share of net proceeds assigned to States	23,73,000	6,88,000	29,55,000	11,06,000	10,31,000	19,86,000	3
Miscellaneous . . . . .	..	..	..	..	(a) 6,899	..	4
TOTAL STATE GOVERNMENTS	26,46,000	6,94,000	29,86,000	11,29,000	11,95,988	21,06,000	5

(a) Represents miscellaneous in the State section instead of in the central Section of the accounts. Corrections have been made in the accounts for the year 1962-63.

Estate Duty

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 at the end of the year a proportionate share is transferred from that head to the head '5—Estate Duty—Collection of Estate Duty'.

for the year ended 31st March, 1961.

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,75,619	2,02,601	4,08,196	4,051	87,664	2,466	31,735	1,052	..	20,11,866
2	7,245	7,099	2,338	..	..	..	..	..	..	20,549
3	9,739	13,812	2,513	..	..	..	..	..	..	41,428
4	6,35,000	1,30,000	2,69,000	1,000	97,000	39,000	88,000	10,000	..	18,80,000
5	-1,61,875	65,888	1,39,021	3,451	-9,336	-36,534	-53,265	-8,908	..	1,18,907
6	30,39,428	1,01,25,170	16,09,742	65,991	7,09,212	4,61,077	11,69,813	53,60,961	22,988	2,96,52,943
7	71,884	71,765	9,397	203	6,028	2,186	..	60,801	..	3,58,410
8	2,65,125	3,17,197	12,195	..	11,316	10,035	1,46,247	2,09,850	..	11,39,486
9	22,97,000	25,82,000	14,78,000	11,16,000	12,30,000	12,16,000	48,19,000	20,05,000	3,37,000	2,72,19,000
10	5,49,187	72,97,738	1,28,914	-10,49,806	-5,26,076	-7,62,772	-37,95,434	32,06,912	-3,14,612	16,51,967
11	3,87,312	73,63,626	2,67,965	-10,46,755	-5,35,412	-7,99,306	-38,48,699	31,97,964	-3,14,012	17,70,974

for the year ended 31st March, 1961—concl'd.

Item No.	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,35,000	1,30,000	2,69,000	1,000	97,000	39,000	88,000	10,000	..	18,80,000
2	..	..	..	..	..	..	..	..	..	08
3	22,97,000	25,82,000	14,78,000	11,16,000	12,30,000	12,16,000	48,19,000	20,05,000	3,37,000	2,72,19,000
4	..	..	..	..	..	..	..	..	..	6,890
5	20,32,000	27,12,000	17,47,000	11,17,000	13,27,000	12,55,000	49,7,000	20,15,000	3,37,000	2,91,5,988

GRAND RECEIPTS—CENTRAL AND STATE GOVERNMENTS UNDER ESTATE DUTY Rs. 3,48,76,942

No. 13-A—ACCOUNT of EXPENDITURE for COLLECTION of ESTATE DUTY for the year ended 31st March, 1961.

		Collection of Estate Duty
CENTRAL GOVERNMENT		Rs.
India General		2,419
Andhra Pradesh		35,219
Assam		10,046
Bihar		19,298
Gujarat		36,570
Kerala		22,010
Madhya Pradesh		20,412
Madras		73,219
Maharashtra		2,12,087
Mysore		41,355
Orissa		1,433
Punjab		16,363
Rajasthan		9,493
Uttar Pradesh		24,519
West Bengal		1,10,517
Jan mu and Kashmir		463
TOTAL EXPENDITURE FOR COLLECTION OF ESTATE DUTY (VOTED)		6,53,217

V-A and 5-A—Taxes on Wealth.**REVENUE**

The revenue under this head is derived by the levy of Wealth Tax under the Wealth Tax Act, 1957.

2. The Wealth Tax is charged at the rates fixed in accordance with Section 3 of the Act for every financial year commencing from 1st April, 1957, in respect of the net wealth on the corresponding valuation date of every individual, Hindu undivided family and company. From 1st April 1960 no wealth tax is chargeable in respect of the net wealth of a company.
3. For complete particulars regarding rates of Wealth Tax during 1960-61, see schedule to the Wealth Tax Act, 1957, and the Finance Act, 1960.

EXPENDITURE

The expenditure shown under this head relates chiefly to the establishments employed on the collection and assessment of Wealth Tax. No separate establishment is employed for the assessment and collection of Wealth Tax but the establishment which assesses and collects Taxes on Income also assesses and collects Wealth Tax. 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 at the end of the year a proportionate share is transferred from that head to the head '5-A—Taxes on Wealth—Collection of Wealth Tax'.

No. 13-B—ACCOUNT of TAXES ON WEALTH

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT							
Ordinary Collections	21,78,751	53,91,482	3,75,963	12,47,132	1,10,21,200	10,47,003	1
Miscellaneous . . . . .	..	8,100	800	1,000	3,75,669	2,052	
Deduct—Refunds	1,07,302	65,381	..	55,428	1,70,628	61,353	3
TOTAL RECEIPTS FROM TAXES ON WEALTH UNDER CENTRAL GOVERNMENT.	20,71,449	53,34,201	3,76,763	11,92,704	1,12,26,241	9,87,702	4

No. 13-C—ACCOUNT of EXPENDITURE for COLLECTION of

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT							
Collection of Wealth Tax	43,207	1,07,080	7,472	24,752	2,26,012	20,804	1
TOTAL EXPENDITURE FOR COLLECTION OF WEALTH TAX (VOTED).	43,207	1,07,080	7,472	24,752	2,26,012	20,804	2

for the year ended 31st March, 1961.

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	23,18,829	50,52,531	2,92,22,176	21,11,328	3,60,958	11,02,557	22,21,937	27,29,859	1,58,80,327	2,02,334	8,24,64,367
2	1,500	4,766	9,16,802	2,704	1,275	671	634	..	18,167	..	13,34,140
3	1,00,884	2,27,669	8,44,879	63,907	19,255	95,900	44,187	1,91,947	2,52,530	7,334	23,09,084
4	22,19,445	48,29,628	2,92,94,099	20,50,125	3,42,978	10,07,328	21,78,394	25,37,912	1,56,45,964	1,94,50	8,14,89,423

WEALTH TAX for the year ended 31st March, 1961.

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	46,015	1,00,323	5,97,689	41,923	7,183	21,878	44,076	54,136	3,15,285	4,012	16,61,816
2	46,015	1,00,323	5,97,689	41,923	7,183	21,878	44,076	54,136	3,15,285	4,012	16,61,816

REVENUE

The revenue under this head is derived by the levy of Taxes on Railway Passenger Fares under the Railway Passenger Fares Act, 1957. It is levied and collected at the rates fixed in accordance with Section 3(1) of the Act on the fares paid by passengers carried by any railway in India, whether by itself or in conjunction with any other mode of transport or in conjunction with railways in any adjacent country.

2. For complete particulars regarding rates of Taxes on Railway Fares during 1960-61, see Schedule to the Railway Passenger Fares Act, 1957.

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

No. 13-D—ACCOUNT of TAXES ON RAILWAY

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
Proceeds of Tax Collected (Net).	15,88,65,786	..	..	..	..	..	..	1
Deduct—Share of net proceeds assigned to States.	..	1,21,49,000	37,37,000	1,29,49,000	69,79,000	24,96,000	1,14,59,000	2
TOTAL RECEIPTS FROM TAXES ON RAILWAY FARES UNDER CENTRAL GOVERNMENT.	15,88,65,786	—1,21,49,000	—37,37,000	—1,29,49,000	—69,79,000	—24,96,000	—1,14,59,000	3

No. 13-D—ACCOUNT of TAXES ON RAILWAY FARES

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATE GOVERNMENTS							
Share of net proceeds assigned to States.	1,21,49,000	37,37,000	1,29,49,000	69,79,000	24,96,000	1,14,59,000	1
TOTAL STATE GOVERNMENTS.	1,21,49,000	37,37,000	1,29,49,000	69,79,000	24,96,000	1,14,59,000	2

No. 13-E—ACCOUNT of EXPENDITURE for COLLECTION of TAXES ON RAILWAY FARES for the year ended 31st March, 1961

CENTRAL GOVERNMENT

	Cost of collection paid to Railways
	Rs.
India General	11,31,658
TOTAL EXPENDITURE FOR COLLECTION OF TAXES ON RAILWAY FARES (VOTED)	11,31,658

Taxes on Railway Fares

EXPENDITURE

The expenditure shown under this head relates chiefly to the establishments employed on the collection of Taxes on Railway Passenger Fares. No separate establishment is employed for this purpose but the railway administration collects the taxes as an addition to the fares. After meeting the refunds and deducting therefrom the cost of collection, determined in such manner as may be prescribed, the net proceeds thus arrived at are passed on by the Railways to Central Government (Civil). The cost of collection recovered by the Railways is adjusted in their accounts as revenue receipt and in the Civil Accounts it is debited to the head, '5-B—Taxes on Railway Fares—Cost of Collection paid to Railways.'

FARES for the year ended 31st March, 1961.

Item No.	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	15,88,65,786
2	89,77,000	1,54,71,000	61,37,000	24,55,000	1,11,84,000	93,36,000	2,58,70,000	87,01,000	13,79,00,000
3	-89,77,000	-1,54,71,000	-61,37,000	-24,55,000	-1,11,84,000	-93,36,000	-2,58,70,000	-87,01,000	2,09,65,786

for the year ended 31st March, 1961—concl'd.

Item No.	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	89,77,000	1,54,71,000	61,37,000	24,55,000	1,11,84,000	93,36,000	2,58,70,000	87,01,000	13,79,00,000
2	89,77,000	1,54,71,000	61,37,000	24,55,000	1,11,84,000	93,36,000	2,58,70,000	87,01,000	13,79,00,000

TOTAL RECEIPTS—CENTRAL AND STATE GOVERNMENTS UNDER TAXES ON RAILWAY FARES Rs. 15,88,65,786

REVENUE

The revenue under this head is derived by the levy of a tax under the Expenditure Tax Act, 1957. It is charged for every financial year commencing from 1st April, 1958 in respect of the expenditure incurred by any individual or Hindu undivided family in the previous year.

2. For complete particulars regarding rates of Expenditure Tax during 1960-61, see schedule to the Expenditure Tax Act, 1957.

No. 13-F—ACCOUNT of EXPENDITURE TAX

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT							
Ordinary Collections	2,07,242	22,10,335	39,703	7,180	5,90,241	27,946	1
Miscellaneous . . . . .	..	..	536	..	3,58,909	..	2
Deduct—Refunds	500	..	..	..	55,051	1,074	3
TOTAL RECEIPTS FROM EXPENDITURE TAX UNDER CENTRAL GOVERNMENT.	2,06,742	22,10,335	40,239	7,180	8,94,090	26,872	4

No. 13-G—ACCOUNT of EXPENDITURE for COLLECTION

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT							
Collection of Expenditure Tax	4,110	43,833	798	142	18,823	554	1
TOTAL EXPENDITURE FOR COLLECTION OF EXPENDITURE TAX (VOTED).	4,110	43,833	798	142	18,823	554	2

Expenditure Tax

EXPENDITURE

The charges shown under this head relate chiefly to the establishment employed on the assessment and collection of the Expenditure Tax. No separate establishment is employed for this purpose but the establishment which assesses and collects Taxes on Income also assesses and collects Expenditure Tax. 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 at the end of the year a proportionate share is transferred from that head to the head "5-C—Expenditure Tax-Collection of Expenditure Tax".

for the year ended 31st March, 1961

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,36,729	5,42,482	21,68,419	6,94,352	33,604	4,05,445	5,61,121	3,13,251	5,14,207	88,52,257
2	..	24	40,592	..	..	..	..	..	100	4,00,161
3	..	..	67,721	6,756	..	..	..	52,476	18,741	2,02,319
4	5,36,729	5,42,506	21,41,290	6,87,506	33,604	4,05,445	5,61,121	2,60,775	4,95,566	90,50,099

EXPENDITURE TAX for the year ended 31st March, 1961

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	10,644	10,759	43,807	13,770	666	8,040	11,128	6,212	10,199	1,83,485
2	10,644	10,759	43,807	13,770	666	8,040	11,128	6,212	10,199	1,83,485

REVENUE

The revenue under this head is derived by the levy of a tax under the Gift Tax Act, 1958. It is charged in accordance with Section 3 of the Act for every financial year commencing from 1st April, 1958 in respect of the gifts made by a person during the previous year other than those made before the 1st April, 1957.

2. For complete particulars regarding rates of Gift Tax during 1960-61, see Schedule to the Gift Tax Act, 1958.

No. 13-H—ACCOUNT of GIFT TAX

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
CENTRAL GOVERNMENT							
Advance Payments . . . . .	..	26,699	2,650	8,995	1,06,856	20,500	
Ordinary Collections	2,83,735	11,19,523	85,104	77,903	6,58,599	5,16,504	
Miscellaneous . . . . .	..	6,647	25	800	9,415	1,077	
Deduct—Refunds	8,220	1,26,417	..	21,661	2,90,418	8,952	
TOTAL RECEIPTS FROM GIFT TAX UNDER CENTRAL GOVERNMENT.	2,75,515	10,16,453	87,779	66,037	4,84,452	5,28,129	

No. 13-I—ACCOUNT of EXPENDITURE for COLLECTION

	India General	Andhra Pradesh	Assam	Bihar	Gujarat	Kerala	Item No.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
CENTRAL GOVERNMENT							
Collection of Gift Tax	5,627	22,863	1,741	1,740	15,366	10,671	
TOTAL EXPENDITURE FOR COLLECTION OF GIFT TAX (Voted).	5,627	22,863	1,741	1,740	15,366	10,671	

Gift Tax

EXPENDITURE

The expenditure shown under this head relates chiefly to the establishment employed on the assessment and collection of the Gift Tax. No separate establishment is employed for this purpose but the establishment which assesses and collects Taxes on Income also assesses and collects Gift Tax. 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 at the end of the year a proportionate share is transferred from that head to the head "5-D—Gift Tax—Collection of Gift Tax".

for the year ended 31st March, 1961

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	87,761	1,48,298	2,06,302	49,984	7,380	89,167	94,748	..	2,08,923	11,18,231
2	1,01,584	15,22,080	20,30,152	4,41,790	12,508	2,01,636	1,35,287	4,23,760	8,89,087	56,04,859
3	..	1,800	2,22,174	4,692	100	900	..	..	16,763	2,64,393
4	23,503	1,16,146	3,48,253	26,791	1,317	44,076	7,478	51,790	51,632	11,37,814
5	1,65,942	15,56,459	23,00,375	4,69,765	18,645	2,27,627	1,52,831	2,76,970	10,63,091	88,49,869

of GIFT TAX for the year ended 31st March, 1961.

Item No.	Madhya Pradesh	Madras	Maharashtra	Mysore	Orissa	Punjab	Rajasthan	Uttar Pradesh	West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,757	33,171	52,525	9,845	396	6,578	3,173	8,503	22,107	1,98,063
2	3,757	33,171	52,525	9,845	396	6,578	3,173	8,503	22,107	1,98,063

VI and 6—Opium

REVENUE

Poppy is cultivated in the States of Uttar Pradesh, Madhya Pradesh and Rajasthan 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.
- (ii) Export opium for export to foreign countries for medical and scientific purposes.
- (iii) Medicinal opium in the form of cake and powder for consumption in India and for export to other countries.
- (iv) Alkaloids of opium for consumption in India and for export to foreign countries.

2. The excise opium is supplied by the Central Government to the State Governments. 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 Pradesh 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. Since 1959-60, this factory is manufacturing raw opium for export also.

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

EXPENDITURE

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

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

No. 14—ACCOUNT of OPIUM REVENUE for the year ended 31st March, 1961

	Madhya Pradesh	Punjab	Rajasthan	Uttar Pradesh	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Sale of Raw Opium to State Governments.	..	..	..	2,50,555	2,50,555
Sale of Raw Opium to countries outside India.	..	..	..	4,53,93,366	4,53,93,366
Sale of Medical Opium in India . . .	..	..	..	4,58,765	4,58,765
Sale of Medical Opium to countries outside India.	..	..	..	4,627	4,627
Sale of Alkaloids of Opium in India . .	..	..	..	41,22,072	41,22,072
Sale of Alkaloids of Opium to countries outside India.	..	..	..	48,723	48,723
Miscellaneous	16,878	678	27,977	79,864	1,25,397
Total	16,878	678	27,977	5,03,57,972	5,04,03,505
<i>Deduct—Refunds</i>	<i>31,601</i>	..	..	<i>1,656</i>	<i>33,257</i>
TOTAL OPIUM REVENUE	—14,723	678	27,977	5,03,56,316	5,03,70,248

No. 14-A—ACCOUNT of EXPENDITURE in connection with OPIUM for the year ended 31st March, 1961.

	Madhya Pradesh	Punjab	Rajasthan	Uttar Pradesh	Total
	Rs.	Rs.	P.s.	Rs.	Rs.
CENTRAL GOVERNMENT					
Direction	2,65,390	..	..	..	2,65,390
Superintendence	1,59,783	..	71,330	6,47,468	8,78,581
Other Opium Agencies and establishments.	5,50,471	..	4,20,926	..	9,71,397
Phazipur Opium Factory . . . . .	..	..	..	24,55,541	24,55,541
Keemuch Opium Factory	2,50,289	..	..	..	2,50,289
Purchase of Opium	7,704	..	..	..	7,704
Payments to Cultivators	1,64,78,063	..	1,40,73,994	83,24,984	3,88,77,041
Compensations, Contributions, etc.	546	..	76	1,536	2,158
Miscellaneous Opium Charges . . . . .	..	..	..	1,32,435	1,32,435
Miscellaneous	12,952	..	19,216	1,952	34,120
Charges in England—					
Stores . . . . .	..	..	..	74,181	74,181
Other Charges. . . . .	..	..	..	76	76
Loss or gain by Exchange . . . . .	..	..	..	120	120
TOTAL OPIUM EXPENDITURE (VOTED)	1,77,25,198	..	1,45,85,542	1,16,38,293	4,39,49,033

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'.

No. 15—ACCOUNT of LAND REVENUE

	Central	Government	Government	Government	Government	Government	Government	Government	Item
	Government	of Andhra Pradesh	of Assam	of Bihar	of Gujarat	of Kerala	of Madhya Pradesh	of Madras	No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ordinary revenue	36,50,811	8,57,93,664	1,45,52,174	7,99,24,871	4,50,58,902	1,23,59,272	7,95,10,915	5,30,25,993	1
Sale of Government Estates	38,355	..	..	..	..	..	..	..	2
Sale proceeds of waste lands and redemption of land tax.	19,336	28,809	2,76,921	..	2,070	23,846	62,546	42,95,889	3
Moturpha (house tax) collections (India).	65,108	..	..	..	..	..	..	..	4
Recoveries on account of survey and settlement charges.	1,058	1,14,904	..	2,98,280	2,08,992	51,419	35,255	1,49,614	5
Rents, etc. of fisheries	13,63,261	2,15,707	19,22,741	7,348	..	230	12,898	1,29,553	6
Recovery of cost of maintenance of boundary pillars. . . . .	..	357	..	..	..	..	..	..	7
Rates and cesses on lands	1,507	..	28,75,791	..	10,69,966	..	26,228	..	8
Recoveries of overpayments	53,982	77,323	33,661	18,125	1,14,718	8,725	91,153	3,32,426	9
Collection of payments for services rendered.	627	1,03,710	28,936	6,331	8,205	9,847	2,829	12,71,403	10
Miscellaneous	8,44,730	1,24,50,126	63,10,785	75,65,890	11,83,314	27,63,502	1,70,52,469	63,16,815	11
Receipts from the management of ex-Zamindari Estates. . . . .	..	..	18,12,723	..	..	..	31,696	88,65,525	12
Fees and other receipts in connection with the consolidation of holdings. . . . .	..	..	..	..	..	..	69	..	13
Subventions from the Government of India for Development Schemes. . . . .	..	..	..	..	..	..	11,670	..	14
Total	60,38,773	9,87,84,600	2,78,13,732	8,78,08,775	4,77,09,968	1,52,16,841	9,68,37,883	7,44,26,561	15
Deduct—Refunds	94,972	58,16,370	1,26,517	2,18,596	37,63,931	6,11,993	3,45,125	4,05,596	16
Deduct—Portion of Land Revenue due to Irrigation, <i>vide</i> Account Nos. 30, 34 and 71-B. (a)	25,700	..	..	..	59,892	..	..	2,42,04,504	17
TOTAL RECEIPTS UNDER LAND REVENUE.	59,18,101	9,29,67,730	2,76,87,215	8,75,90,179	4,38,86,165	1,46,04,849	9,64,92,758	4,96,16,461	18

(a) The corresponding credit under the head "XVII—Irrigation, etc. Works—Commercial—A—Irrigation Works; (i) Productive—Portion of Land Revenue due to Works" has been adjusted in the Punjab Accounts for the year 1960-61.

and Revenue

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

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

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

CAPITAL EXPENDITURE

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.

for the year ended 31st March, 1961

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Panjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	8,58,43,869	3,45,53,066	1,77,60,247	3,02,41,342	3,23,62,919	20,87,31,022	1,37,44,693	54,17,894	80,26,71,655
2	—82,982	8,25,364	12,523	1,80,621	2,20,330	13,020	..	..	12,07,241
3	4,38,071	32,584	2,77,098	..	16,202	66,565	..	..	55,40,607
4	..	..	..	..	..	..	..	..	64,106
5	10,35,670	11,15,150	12,334	..	1,935	..	63	..	30,72,914
6	24,848	24	1,94,871	..	..	..	30,620	..	39,02,101
7	9,104	..	3,664	..	..	70,420	5,399	..	93,944
8	7,10,440	34,313	3,10,997	29,63,657	4,56,363	..	26,21,989	8,95,996	1,19,67,325
9	93,784	37,755	16,297	2,07,484	1,25,359	65,190	1,37,149	447	14,11,578
10	1,48,962	4,35,605	28,058	11,795	35,509	96,550	6,40,337	1,695	28,30,399
11	29,26,453	63,17,670	24,6,547	97,04,129	29,41,315	18,65,909	3,85,305	5,64,478	8,36,67,427
12	..	..	..	..	3,57,48,106	2,358	4,58,72,911	..	9,23,33,859
13	..	..	..	..	1,32,557	1,07,58,311	..	..	1,08,90,937
14	..	..	..	26,00,000	..	49,70,000	..	..	75,90,670
15	9,11,48,219	4,53,51,481	2,10,90,676	4,59,09,038	7,20,40,635	22,66,48,345	6,34,38,466	68,80,510	1,02,71,44,423
16	29,54,422	7,74,787	8,431	8,66,177	5,24,760	3,08,265	1,66,904	15,509	1,70,02,324
17	5,01,334	5,26,000	5,02,656	25,35,373	..	39,94,656	..	..	5,23,40,116
18	8,76,92,463	4,40,50,694	2,05,79,489	4,25,07,488	7,15,15,895	22,23,55,424	6,32,71,562	68,65,001	97,78,01,474

No. 15-A—ACCOUNT of EXPENDITURE connected with COLLECTION

	STATE								Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Charges of Administration .	4,58,493	4,98,741	23,85,468	7,19,425	14,96,107	..	..	..	1
Management of Government Estates.	..	..	17,072	3,72,47,102	..	..	145	..	2
Charges on account of land revenue collections.	48,661	1,128	8,86,779	..	..	89,84,944	41,37,895	..	3
Charges on account of fishery collections.	..	..	4,391	..	..	..	..	..	4
Survey, Settlement and Record Operations.	35,13,960	62,58,641	38,91,084	35,82,422	..	8,84,686	16,61,471	15,79,872	5
Land Records	13,75,041	17,04,437	14,66,817	..	64,84,983	4,47,523	1,82,24,935	7,72,423	6
Charges on account of encumbered Estates.	..	..	..	..	..	..	..	..	7
Allowances to District and Village Officers (a).	..	43,05,057	..	..	..	..	..	..	8
Assignments and Compensations.	..	1,69,21,991	1,15,981	4,888	1,07,83,463	4,52,170	3,86,265	29,72,127	9
Works . . . . .	..	..	27,371	..	8,186	..	10,02,999	..	10
Expenditure in connection with the ex-Zamindari Estates.	..	..	..	..	..	..	..	46,62,323	11
Consolidation of Holdings .	3,74,032	..	..	..	..	..	6,31,197	..	12
Transfer to the Zamindari Abolition Fund.	..	13,00,000	60,00,000	..	..	..	..	75,00,000	13
Payment of net proceeds of Land Revenue to Territorial Councils.	3,23,800	..	..	..	..	..	..	..	14
Development Schemes . . . . .	..	..	..	..	..	..	..	..	15
Charges in England—									
Stores . . . . .	..	..	980	..	..	..	..	18,366	16
TOTAL EXPENDITURE AGAINST LAND REVENUE.	60,98,987	3,09,89,995	1,47,95,943	4,15,53,905	1,87,02,843	77,69,323	2,60,44,907	1,75,05,121	17
Charged . . . . .	..	..	4,979	..	69,62,536	1,05,635	27,492	..	18
Voted	60,98,987	3,09,89,995	1,47,90,964	4,15,53,905	1,87,40,313	76,63,488	2,60,17,415	1,75,05,121	19

(a) In Andhra Pradesh, Gujarat, Madhya Pradesh, Madras, Maharashtra and Orissa, these charges are recorded under "25—General Administration". See also foot-notes (b) and (c) below Account No. 8-A on page 56.

(b) Includes Rs. 60,575 on account of District charges of Ajmer Kanungoes.

(c) Represents expenditure met from Contingency Fund.

of LAND REVENUE for the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	41,42,454	4,46,628	7,45,398	7,71,436	..	1,93,593	40,09,677	..	1,58,67,510
2	..	..	58,81,731	..	50,436	1,82,751	1,05,748	1,02,954	4,35,87,939
3	..	52,65,993	..	..	26,87,607	1,70,65,133	..	..	3,60,98,140
4	..	..	..	..	..	..	..	..	4,391
5	..	..	25,54,918	9,79,161	26,85,735	4,97,078	69,23,684	14,37,436	3,64,50,148
6	1,06,42,367	52,50,264	2,45,641	83,74,596	(b) 1,06,98,373	2,06,58,184	63,299	23,28,051	8,88,66,944
7	..	..	..	1,297	..	..	..	..	1,297
8	..	31,01,848	..	..	..	..	..	..	64,06,905
9	39,23,728	2,32,88,002	1,01,734	7,87,250	1,25,907	30,00,619	16,60,152	..	6,46,04,264
10	..	..	..	13,943	..	22,535	31,758	..	11,06,792
11	..	28,026	..	..	18,96,392	..	3,45,87,238	..	4,11,73,979
12	..	..	..	1,28,28,596	13,02,663	..	..	..	1,51,36,485
13	..	..	35,00,000	..	..	..	..	..	1,83,00,000
14	..	..	..	..	..	..	..	..	3,28,806
15	..	..	..	..	..	2,21,45,150	..	..	2,21,45,150
16	..	..	..	..	..	..	..	..	19,346
17	1,87,08,549	3,65,00,761	1,30,29,422	2,37,56,279	1,96,47,113	6,37,65,043	4,73,81,556 (c) 9,595	38,68,441	39,01,18,093 (c) 9,595
18	1,45,412	756	..	1,815	..	2,308	3,010	..	62,54,143
19	1,85,63,137	3,65,00,005	1,30,29,422	2,37,54,464	1,96,47,113	6,37,62,735	4,73,78,546 (c) 9,595	38,68,441	38,38,63,950 (c) 9,595

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 1960-61

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Madhya Pradesh	Government of Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation	1,23,74,062	17,32,276	6,48,71,212	30,88,750	(b)1,20,60,043	1,25,58,642	10,66,84,98
Deduct—Amount met from the Zamindari Abolition Fund.	99,46,000	17,32,276	..	..	..	..	1,76,78,27
TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING THE YEAR 1960-61 (VOTED).	24,28,062	..	6,48,71,212	30,88,750	1,20,60,043	1,25,58,642	9,50,06,70
TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT TO END OF THE YEAR 1960-61.	(a)6,50,07,040	..	6,48,71,212	30,88,750	11,89,27,536	(c)5,30,36,376	30,49,30,91

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 1960-61—*conold.*

	Brought forward	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Rajasthan	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation	10,66,84,985	—5,82,572	(e)47,59,206	33,33,239	2,68,09,004	1,44,73,877	15,59,77,73
Deduct—Amount met from the Zamindari Abolition Fund.	1,16,73,276	..	..	33,33,239	..	..	1,55,11,51
TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING THE YEAR 1960-61 (VOTED).	9,50,06,709	—5,82,572	(e)47,59,206	..	2,68,09,004	1,44,73,877	14,04,66,22
TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT TO END OF THE YEAR 1960-61.	30,49,30,914	(d)95,22,891	1,00,18,522	..	5,75,62,233	6,06,66,341	44,27,00,70

- (a) Includes Rs. —30,344 being the expenditure incurred in composite Madras State upto 30th September, 1953 adjusted *proforma*.
 (b) Includes Rs. 21,483 (Charged).
 (c) Includes a sum of Rs. 4,916 adjusted *proforma*.
 (d) Includes transactions of the composite Bombay State for the period ending 30th April, 1960.
 (e) Includes Rs. 17,16,000 (Charged).

VIII and 8—State Excise Duties**REVENUE**

The term "State Excise" in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duties on motor spirit, kerosene, silver, sugar, matches, iron, steel, 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

	STATE									Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Country spirits	63,32,382	15,29,862	1,68,74,990	3,90,18,039	16,485	61,10,572	3,93,10,918	..	..	1
Country fermented liquor	15,595	5,87,22,374	35,742	1,22,85,771	13,791	1,55,63,563	5,37,595	..	..	2
Malt liquors	1,431	54,68,909	2,86,013	..	54,962	1,40,729	3,15,981	1,51,957	..	3
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	52,11,415	76,29,954	15,76,087	24,74,387	2,97,763	30,13,225	14,26,125	6,78,668	..	4
Receipts from commercial spirits, including denatured spirits and medicated wines.	11,19,543	5,15,030	3,38,927	11,03,556	1,35,220	76,730	7,00,970	3,75,087	..	5
Opium	1,40,002	2,40,018	3,929	49,945	62,351	2,19,960	1,35,539	39,872	..	6
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,29,509	5,93,083	..	..	10,02,427	7,23,789	1,92,818	4,89,057	..	7
Hemp and other drugs	1,94,340	12,413	618	22,96,686	6,851	16,373	50,39,205	1,214	..	8
Receipts from Distilleries	120	43,67,099	..	..	..	40	..	1,060	..	9
Sale of alcohol for use as motor fuel.	50,32,595	..	..	4,95,430	..	..	1,218	..	..	10
Receipts from the sale of power alcohol.	..	..	..	..	..	..	..	..	..	11
Fines, confiscations and miscellaneous.	1,15,744	17,68,097	1,57,749	2,36,753	1,22,615	4,31,770	21,74,529	7,25,719	..	12
Recoveries of overpayments	736	95,682	2,122	2,848	3,066	2,065	71,180	4,069	..	13
Collection of payments for services rendered.	1,200	1,41,026	..	17,554	45,353	43,644	465	22,101	..	14
Total	1,82,94,612	8,10,83,457	1,92,76,167	5,79,73,369	18,24,117	2,63,42,470	5,04,55,890	24,79,604	..	15
Deduct—Refunds	8,980	1,04,683	—81,358	76,479	22,303	1,85,863	2,35,039	11,819	..	16
TOTAL REVENUE FROM STATE EXCISE DUTIES	1,82,85,632	8,09,78,774	1,93,57,525	5,78,96,890	18,01,814	2,61,56,607	5,02,20,841	24,67,785	..	17

No. 16-A—ACCOUNT of EXPENDITURE for COLLECTION

	STATE									Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	6,000	5,21,643	1,12,842	2,15,823	1,94,240	2,53,460	1,88,876	97,549	..	1
District Executive Establishment (a).	3,99,526	44,98,324	18,40,897	34,43,025	5,14,787	19,74,192	32,67,184	3,72,458	..	2
Distilleries	..	21,70,871	..	..	..	35,072	..	44,363	..	3
Departmental and Commission Shops.	8,862	..	..	..	21,108	..	..	..	..	4
Cost of opium supplied to State Excise Department.	23,158	17,935	..	14,796	..	28,808	4,173	4,772	..	5
Purchase of alcohol for use as motor fuel.	44,98,868	..	..	4,71,338	..	..	235	..	..	6
Purchase of Ganja and other drugs.	..	..	..	..	..	..	1,72,044	..	..	7
Compensations	..	..	..	18,804	..	..	83,013	22,450	..	8
Excise Bureau	10,433	..	..	..	..	..	..	..	..	9
Works	..	..	11,557	..	..	..	1,333	..	..	10
TOTAL EXPENDITURE UNDER STATE EXCISE DUTIES.	49,47,847	72,08,773	19,65,296	41,63,588	7,30,130	22,81,527	37,16,858	5,41,592	..	11
Charged	1,362	2,70,485	..	..	..	2,923	70,310	..	..	12
Voted	49,46,485	69,38,288	19,66,296	41,63,588	7,30,130	22,79,204	36,46,548	5,41,592	..	13

(a) In Gujarat, Maharashtra and West Bengal, the nomenclature used for this minor head is "District Charges".

(b) In West Bengal the charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District Executive Establishment."

ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,04,709	1,15,19,908	84,12,256	4,62,59,105	3,60,87,720	4,86,54,215	3,39,78,083	18,12,960	29,67,22,194
2	67,276	1,46,34,288	4,21,694	2,97,081	..	38,20,505	61,81,584	9,67,378	11,35,64,525
3	4,03,676	22,12,454	1,469	4,61,381	1,32,142	5,74,827	31,97,642	17,545	1,34,20,168
4	30,69,208	27,94,735	9,30,439	47,56,824	22,17,754	96,24,275	1,07,82,976	12,37,117	5,77,10,952
5	11,22,700	3,74,649	1,35,110	7,61,309	7,35,317	19,03,002	40,98,918	24,082	1,35,20,250
6	51,887	19,952	3,39,957	2,46,421	8,54,836	2,29,330	10,45,520	60,765	37,78,606
7	14,85,345	3,92,462	8,930	5,17,825	2,81,422	8,28,940	..	196	66,12,803
8	23,416	4,325	25,81,660	3,16,012	7,56,528	31,20,745	21,73,009	..	1,65,43,395
9	3,878	128	..	13,424	1,03,022	3,844	25	..	44,92,640
10	..	..	..	19,99,942	..	71,40,706	..	..	1,46,69,891
11	..	..	..	..	..	..	..	..	..
12	5,69,111	76,783	4,41,360	9,16,900	9,91,920	1,24,404	2,90,479	585	91,35,428
13	9,334	6,321	1,019	3,231	2,158	11,637	14,579	542	2,30,599
14	54,694	64,438	..	3,770	1,154	365	1,64,847	2,540	5,63,151
15	71,55,324	3,30,00,443	1,32,73,894	5,65,53,225	4,21,63,973	7,60,36,795	6,19,27,662	41,23,710	55,09,84,602
16	2,50,548	85,557	748	4,00,835	23,400	2,58,015	2,50,651	11,180	18,44,792
17	69,04,676	3,19,14,886	1,32,73,146	5,61,52,340	4,21,40,573	7,57,78,780	6,16,77,011	41,12,530	54,91,19,810

of STATE EXCISE REVENUE during the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	8,84,018	2,16,931	52,420	5,718	4,00,236	5,36,989	(b) 8,69,654	1,06,414	46,62,813
2	20,59,369	13,88,295	16,34,032	9,48,449	22,52,684	8,52,399	(b) 34,93,324	2,99,991	2,91,28,936
3	..	40,092	21,532	55,784	27,64,340	14,27,127	..	3,94,674	69,43,855
4	22,929	..	..	..	..	..	..	70,658	1,23,552
5	..	10,160	37,875	11,458	4,64,384	3,737	1,37,032	7,074	7,65,359
6	..	..	..	18,66,218	..	68,80,286	..	..	1,37,17,945
7	..	2,99,560	60,633	..	54,098	..	..	..	5,86,333
8	..	2,99,359	..	21,655	45,634	1,466	..	..	4,92,181
9	..	..	..	25,377	..	..	..	..	35,810
10	..	..	..	..	..	18,559	3,464	..	34,913
11	29,66,316	22,54,397	16,96,492	29,34,659	59,81,376	97,20,563	45,03,474	8,78,811	5,64,91,699
12	3,95,135	..	..	21,471	..	4,565	..	..	7,65,651
13	25,71,181	22,54,397	16,96,492	29,13,188	59,81,376	97,15,998	45,03,474	8,78,811	5,57,26,048

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 1870. All other stamps used to denote the payment of duty *e.g.*, on leases and mortgages, bills of lading and bills of exchange 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 selling them. A Security Printing Press, with a Central Stamp Store attached, has been established at Nasik Road where 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.

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

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 Capital major head "7-A—Capital Expenditure on Central Stamp Store" was transferred to this head in 1929-30, this store being now worked as an integral part of the Security Printing Press. Upto the 14th August, 1947 all Capital Outlay incurred on and after 1st April, 1938 was budgetted 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

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Sta No
A—NON-JUDICIAL	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of stamps	68,12,590	3,76,12,807	25,42,258	2,13,49,227	1,20,14,922	1,09,82,754	91,60,174	4,04,84,894	
Duty on impressing documents.	7,96,517	1,74,798	947	1,69,824	4,49,925	5,21,567	54,420	4,30,938	
Fines and penalties	9,073	91,478	3,565	1,41,477	29,311	30,607	51,746	74,970	
Miscellaneous	9,197	45,645	74	3,55,585	8,323	30,197	4,793	2,910	
Recoveries from other Governments for Stamps supplied from State Stamps Stores.	..	..	..	..	..	..	..	..
Total	76,27,377	3,79,24,728	25,46,844	2,20,16,113	1,25,02,481	1,15,65,125	92,71,133	4,09,93,712	
Deduct—Refunds	1,10,194	96,66,467	20,130	4,06,877	1,52,537	3,43,362	2,07,924	83,06,492	
TOTAL A—NON-JUDICIAL	75,17,183	2,82,58,261	25,26,714	2,16,09,236	1,23,49,944	1,12,21,763	90,63,209	3,26,87,220	
B—JUDICIAL									
(i) Court Fees—									
Court Fees realised in stamps.	33,12,576	89,71,952	21,65,037	65,48,663	58,91,459	46,99,990	66,50,843	1,23,94,900	
Deduct—Refunds	30,089	..	323	17,896	7,01,708	..	11,907	4,98,485	
Total (i)—Court Fees	32,82,487	89,71,952	21,64,714	65,30,757	51,89,751	16,98,980	66,38,936	1,18,96,415	
(ii) Other Receipts—									
Sale of stamps	2,26,084	5,12,745	82,058	21,85,380	..	39,53,229	18,605	7,78,323	
Fines and penalties	205	20,009	1,355	85,712	78,188	8,774	42,528	3,924	
Miscellaneous	13,385	587	495	7,67,765	1,546	30,736	17,294	1,679	
Recoveries from other Governments for Stamps supplied from State Stamps Stores.	..	..	..	80	..	..	..	..
Total	2,39,674	5,33,341	83,908	29,91,928	79,734	39,92,739	78,427	7,83,926	
Deduct—Refunds	2,472	51,157	..	..	..	3,04,366	1,279	70,199	
Total (ii) Other Receipts	2,37,202	4,82,184	83,908	29,91,928	79,734	36,88,373	77,148	7,13,727	
TOTAL B—JUDICIAL	35,19,689	94,54,136	22,48,622	95,22,685	52,69,485	53,87,353	67,16,084	1,26,10,142	
C—GENERAL									
Security Printing, India— Recoveries from different Governments for the value of stamps supplied.	(a) 2,37,25,936	..	..	..	..	..	..	..
Other receipts	9,19,002	..	..	..	..	..	..	..
TOTAL C—GENERAL	2,46,44,938	..	..	..	..	..	..	..
TOTAL REVENUE FROM STAMPS.	3,56,81,810	3,77,12,397	47,75,336	3,11,31,921	1,76,19,429	1,66,09,116	1,57,79,293	4,52,97,362	

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

No. 17-A—ACCOUNT of EXPENDITURE for COLLECTION

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Sta No
Superintendence	Rs. 28,055	Rs. 1,06,403	Rs. 79,535	Rs. 63,692	Rs. 24,032	Rs. 277	Rs. 87,370	Rs. 63,408	
Central Stamp Office at Calcutta.	34,237	..	..	..	..	..	..	..
Charges for the sale of Stamps—									
Judicial	28,140	1,11,481	22,200	49,190	36,520	78,390	1,16,591	1,36,220	
Non-Judicial	97,445	13,91,600	84,236	6,31,599	1,73,606	2,41,679	1,98,984	22,06,363	
Cost of stamps supplied from Central Stamp Stores.	80,737	2,70,007	51,763	4,97,154	82,175	600	1,66,328	3,07,144	
Security Printing, India— Capital Account—vide details in Account No. 17-B.	—4,36,235	..	..	..	..	..	..	..
Revenue Account— Working Expenses	(a) 2,20,67,714	..	..	..	..	..	..	..
Interest on Capital	10,98,000	..	..	..	..	..	..	..
State Stamp Manufactory	..	..	..	..	..	1,48,803	..	..
State Stamp Depot	..	..	..	..	..	64,910	..	..
TOTAL EXPENDITURE FOR COLLECTION OF STAMP REVENUE.	2,29,08,093	18,79,491	2,37,734	12,41,635	3,16,334	5,34,659	5,69,273	27,12,135	
Charged	10,08,000	..	..	..	..	..	..	..
Voted	2,19,00,093	18,79,491	2,37,734	12,41,635	3,16,334	5,34,659	5,69,273	27,12,135	

(a) Includes Rs. 4,68,000 on account of Depreciation. It also includes Rs. 7,777 on account of "Loss or Gain by Exchange".

for the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,58,58,743	1,52,32,088	35,97,765	2,10,34,448	51,98,867	1,97,13,818	2,90,45,998	8,05,868	27,15,47,221
2	31,05,113	5,24,831	3,857	3,36,160	8,477	1,12,566	4,36,571	..	61,26,511
3	56,278	28,796	10,010	42,838	1,05,372	76,761	25,423	13	7,77,718
4	6,33,040	14,755	278	6,825	24,679	10,199	12,405	11,672	11,70,577
5	..	..	..	487	..	..	..	..	487
6	3,86,53,174	1,59,00,470	36,11,910	2,14,20,758	53,37,395	1,99,13,344	2,95,20,397	8,17,553	27,96,22,514
7	2,73,392	20,75,257	10,761	1,62,162	54,682	5,01,754	29,73,018	3,338	2,43,68,347
8	3,83,79,782	1,38,25,213	36,01,149	2,12,58,596	52,82,713	1,94,11,590	2,74,47,379	8,14,215	25,52,54,167
9	1,74,18,164	53,72,642	26,24,168	63,63,016	28,46,088	1,86,96,565	1,19,67,585	41,383	11,29,64,011
10	18,61,875	3,31,318	4,617	37,010	18,307	..	..	..	35,13,535
11	1,55,56,289	50,41,324	26,19,551	63,26,006	28,27,781	1,86,96,565	1,19,67,585	41,383	10,94,50,476
12	..	2,09,252	1,04,471	..	9,99,931	33,74,185	5,71,139	4,96,106	1,35,11,508
13	40,916	9,961	3,060	10,338	56,220	16,465	5,927	..	3,36,582
14	5,717	13,548	47	22,381	1,19,856	2,907	1,169	22,438	10,21,541
15	..	..	..	..	..	..	..	..	80
16	46,633	2,32,761	1,07,578	32,719	11,76,007	33,93,557	5,78,235	5,18,544	1,48,69,711
17	..	..	..	..	8,400	52,045	19,865	49,944	5,59,727
18	46,633	2,32,761	1,07,578	32,719	11,67,607	33,41,512	5,58,370	4,68,600	1,43,09,984
19	1,56,02,922	52,74,085	27,27,129	63,58,725	39,95,388	2,20,38,077	1,25,25,955	5,09,983	12,37,60,460
20	..	..	..	..	..	..	..	..	2,37,25,936
21	..	..	..	..	..	..	..	..	9,19,002
22	..	..	..	..	..	..	..	..	2,46,44,938
23	5,39,82,704	1,90,99,298	63,28,278	2,76,17,321	92,78,101	4,14,49,667	3,99,73,334	13,24,198	40,36,59,565

of STAMP REVENUE, during the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,76,699	1,49,656	7,723	45,313	41,581	70,134	1,25,491	36,121	11,04,491
2	..	..	..	..	..	..	..	..	34,237
3	1,09,137	..	17,806	35,035	43,087	3,54,884	68,549	31	12,07,263
4	2,96,853	..	87,361	3,37,935	69,608	1,18,311	5,13,496	..	65,18,834
5	1,59,459	1,48,458	93,960	91,693	1,37,383	1,76,412	2,28,384	5,932	24,97,689
6	..	..	..	..	..	..	..	..	-4,36,235
7	..	..	..	..	..	..	..	..	2,20,67,714
8	..	..	..	..	..	..	..	..	10,08,000
9	..	..	..	..	..	..	..	..	1,48,803
10	..	..	..	..	..	..	..	..	64,910
11	7,41,848	2,98,114	2,06,852	5,60,034	3,11,659	7,19,741	9,35,920	42,084	3,42,15,606
12	..	..	..	..	..	400	..	..	10,08,400
13	7,41,848	2,98,114	2,06,852	5,60,034	3,11,659	7,19,341	9,35,920	42,084	3,32,07,206

No. 17-B—ACCOUNT of CAPITAL OUTLAY on the SECURITY PRINTING PRESS during and to end of the year 1960-61.

		Maharashtra	
		Expenditure during the year	Expenditure to end of the year
		Rs.	Rs.
CENTRAL GOVERNMENT			
Land . . . . .		..	4,72,715
Buildings		5,665	67,61,046
Plant and Machinery		54,535	31,69,785
Minor Equipments		2,743	1,80,563
Miscellaneous		3,898	1,01,255
<i>Deduct</i> —Depreciation		4,68,000	66,69,761
Charges in England—			
Stores . . . . .		..	25,69,385
Loss or gain by exchange . . . . .		..	3,931
	Total	—4,01,159	(a) 65,88,919
<i>Deduct</i> —Expenditure financed from Ordinary Revenues		—4,36,235	—15,33,033
NET EXPENDITURE OUTSIDE THE REVENUE ACCOUNT		35,076	81,22,002

(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 1960-61 shown against various minor heads in this account is inclusive of the capital expenditure within the revenue account booked under '9—Stamps'.

X and 10—Forest**REVENUE**

Revenue from Forests may be divided into three main classes—

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

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 forest including the replacing of forest crops by artificial means after harvesting which may be required from year to year to maintain the forest 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.

65A—Capital Outlay on Forests outside the Revenue Account**CAPITAL EXPENDITURE**

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

No. 18—ACCOUNT of FOREST REVENUE

	STATE									Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Timber and other produce removed from forests by Government Agency	1,48,95,698	82,32,461	1,57,400	4,78,336	16,66,973	2,64,58,650	1,98,90,055	1,08,52,519		1
Timber and other produce removed from forests by consumers or purchasers.	1,81,26,161	2,07,37,017	1,33,83,298	1,76,20,805	1,24,89,389	1,60,75,416	6,88,92,798	68,62,723		2
Drift and waif wood and confiscated forest produce.	6,472	1,66,668	1,45,698	16,547	..	81,321	13,638	20,308		3
Revenue from forests not managed by Government.	1,41,689	10,47,386	1,008	..	12,128	..	1,41,977	..		4
Sirmur Rosin and Turpentine Factory.	28,91,728	..	..	..	..	..	..	..		5
Miscellaneous	23,42,032	53,35,210	8,19,677	6,29,252	4,51,742	12,11,641	29,58,283	12,28,642		6
Collection of payments for services rendered.	..	..	..	..	..	..	..	..		7
Receipts from the management of ex-Zamindari Estates.	..	..	7,80,988	..	..	..	76,41,405	5,32,627		8
Subventions from the Government of India for Development Schemes.	..	..	7,03,000	10,19,000	6,61,000	..	18,01,425	4,60,000		9
Receipts in England	1,086	..	..	..	..	..	..	..		10
Total	3,84,04,876	3,55,18,742	1,59,91,069	1,97,63,940	1,52,81,232	4,38,27,028	10,13,39,651	1,99,96,719		11
Deduct—Refunds	12,447	6,175	1,03,698	3,617	43,328	6,33,147	1,76,321	61,416		12
TOTAL FOREST REVENUE	3,83,92,429	3,55,12,567	1,58,87,371	1,97,55,923	1,52,37,404	4,31,93,881	10,11,63,330	1,99,35,303		13

No. 18-A—ACCOUNT of EXPENDITURE for MANAGEMENT

	STATE									Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
General Direction	1,79,305	3,52,663	4,04,144	..	1,58,110	3,48,255	11,81,807	2,87,050		1
Forest Research Institute	38,47,486	..	..	..	..	..	..	..		2
Conservancy and Works	1,43,12,548	43,64,004	71,26,077	69,59,457	25,27,800	74,96,435	1,69,36,676	30,98,945		3
Establishment	52,89,774	68,90,386	32,84,905	56,48,655	28,56,117	32,96,884	1,30,18,006	40,32,123		4
Interest on Capital	..	..	..	..	..	..	..	..		5
Expenditure in connection with ex-Zamindari Estates.	..	..	..	..	..	..	..	3,30,829		6
Development Schemes	14,27,541	..	..	..	..	..	..	..		7
Grants-in-aid, Contributions, etc.	1,74,15,299	..	..	..	..	..	..	..		8
Sirmur Rosin and Turpentine Factory.	31,56,217	..	..	..	..	..	..	..		9
Development of Forest Research and Desert Afforestation.	14,962	..	..	..	..	..	..	..		10
Deduct—Amount met from Special Development Fund.	45,722	..	..	..	..	..	..	..		11
(Charges in England—Leave Salaries and Deputation Pay. Stores)	..	..	..	4,218	..	..	..	..		12
Other Charges	16,539	..	..	5,067	..	..	..	..		13
TOTAL FOREST EXPENDITURE.	4,56,14,018	1,16,07,053	1,08,15,126	1,26,17,397	53,37,027	1,11,33,574	3,11,34,991	77,48,947		14
Charged	..	..	..	..	..	..	..	4,130		15
Voted	4,56,14,018	1,16,07,053	1,08,15,126	1,26,17,397	53,37,027	1,11,33,574	3,11,34,991	77,44,817		16

for the year ended 31st March, 1961.

GOVERNMENTS									
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,32,20,772	5,27,28,121	29,16,640	66,95,117	1,72,009	67,44,252	23,13,918	26,11,000	17,00,34,011
2	3,41,54,285	1,53,00,482	2,11,73,566	66,74,328	44,03,214	5,65,79,725	83,11,457	3,13,08,284	35,20,92,948
3	24,405	29,515	84,461	8,862	4,091	3,12,466	92,858	1,42,528	11,49,738
4	11,934	..	..	1,07,510	805	58,700	..	..	15,23,147
5	..	..	..	..	..	..	..	..	28,91,728
6	11,45,364	68,39,224	11,98,882	4,09,736	3,09,704	30,46,318	3,93,665	20,99,179	3,05,18,551
7	..	..	..	..	..	..	..	..	..
8	..	..	27,112	..	21,09,906	..	47,90,609	..	1,58,82,649
9	10,30,261	14,21,000	2,14,000	8,80,500	7,20,000	23,78,000	8,89,000	50	1,21,17,306
10	..	..	..	..	..	..	..	..	1,086
11	4,95,87,021	7,63,18,342	2,56,14,861	1,47,76,053	77,19,731	6,91,19,461	1,67,91,507	3,61,61,131	58,62,11,164
12	2,00,167	1,23,103	10,540	7,572	33,533	26,796	5,723	..	14,57,483
13	4,93,86,854	7,61,95,239	2,56,04,121	1,47,68,481	76,81,198	6,90,92,665	1,67,85,784	3,61,61,131	58,47,53,681

COLLECTION OF FOREST REVENUE for the year ended 31st March, 1961.

GOVERNMENTS									
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,41,542	1,70,428	2,10,664	3,02,841	1,16,593	1,28,070	..	72,018	44,47,990
2	..	..	..	..	..	..	..	..	38,47,486
3	96,11,848	2,35,76,263	54,03,684	78,97,235	37,69,542	1,39,54,161	35,16,610	38,47,330	13,43,87,515
4	1,01,82,636	57,79,747	43,46,709	34,79,353	41,23,357	67,71,324	44,19,831	30,87,446	8,82,69,255
5	7,800	22,157	..	..	..	28,500	..	..	58,457
6	..	..	..	..	..	..	..	..	3,30,829
7	..	..	..	..	..	80,70,642	48,54,022	..	1,43,52,206
8	..	..	..	..	1,08,481	..	2,109	..	1,75,25,889
9	..	..	..	..	..	..	..	..	31,56,217
10	..	..	..	..	..	..	..	..	14,962
11	..	..	..	..	..	..	..	..	45,722
12	..	13,739	..	..	..	..	1,710	..	19,667
13	..	..	..	..	..	353	..	..	20,422
14	..	..	2,861	..	..	..	3,072	..	27,539
15	2,03,43,826	2,95,62,334	99,63,818	1,16,79,429	81,17,973	3,09,53,050	1,27,97,354	70,06,794	26,64,32,711
16	12,787	22,157	2,834	51	..	28,500	..	..	70,459
17	2,03,31,039	2,95,40,177	99,60,984	1,16,79,378	81,17,973	3,09,24,550	1,27,97,354	70,06,794	26,63,62,252

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

No. 18-B—ACCOUNT of FOREST CAPITAL OUTLAY

—	Central	Government	Government	Government	Government	Government	Government	Government	STATE
	Government	of Andhra Pradesh	of Assam	of Bihar	of Gujarat	of Kerala	of Madhya Pradesh	of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Organisation, Improvement and Extension of Forest.	..	..	5,99,241	2,31,477	10,95,182	15,785	..	28,82,137	1
Communications and Buildings.	3,57,546	15,39,260	4,88,030	24,92,239	6,90,827	..	..	2,59,888	2
Railways and Tramways .	..	..	..	..	..	2,34,074	..	..	3
Livestock, Stores and Tools and Plant.	2,01,407	..	..	..	1,26,877	..	..	..	4
Establishment . . .	..	..	..	..	2,43,629	..	..	59,685	5
Deduct—Amount transferred to Revenue Account (10—Forest).	..	..	..	..	..	..	..	2,76,596	6
Deduct—Receipts and Recoveries on Capital Account.	10,050	..	..	..	4,50,000	..	..	..	7
Development Schemes .	..	..	..	..	..	..	..	..	8
TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING THE YEAR 1960-61 (VOTED).	5,48,903	15,39,260	10,87,271	27,23,716	17,06,515	2,49,859	..	29,25,114	9
TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT TO END OF THE YEAR 1960-61.	(a) 1,79,75,666	40,54,958	34,53,620	68,31,818	17,06,515	(b) 5,26,561	21,38,706	97,89,878	10

(a) Excludes Rs. 3,25,132 transferred *proforma* to the head "73—Capital Outlay on Ports—C—Other Ports" in rectification of misclassification in previous years.

(b) Excludes expenditure on Rubber Plantations (Rs. 2,16,283) accounted for under "71—Capital Outlay on Schemes of Agricultural Improvement and Research from 1960-61 accounts."

XI and II—

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.

No. 19—ACCOUNT of RECEIPTS under REGISTRATION

—	Central	Government	Government	Government	Government	Government	Government	Government	STATE
	Government	of Andhra Pradesh	of Assam	of Bihar	of Gujarat	of Kerala	of Madhya Pradesh	of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for registering documents.	10,36,038	81,83,396	7,87,478	60,16,191	14,04,521	37,07,168	22,63,179	74,16,802	1
Fees for copies of registered documents.	43,674	1,02,416	41,715	2,19,076	26,698	1,03,794	61,974	2,58,431	2
Miscellaneous . . .	40,258	15,77,358	47,904	16,08,063	21,454	8,46,208	1,91,350	36,24,051	3
TOTAL	11,19,970	98,63,170	8,77,097	78,38,330	14,52,683	46,57,165	25,25,512	1,06,97,284	4
Deduct—Refunds . . .	575	5,246	400	1,493	3,644	829	900	6,754	5
TOTAL REVENUE FROM REGISTRATION.	11,19,395	98,57,924	8,76,697	78,36,832	14,44,019	46,56,336	25,25,612	1,06,90,530	6

No. 19-A—ACCOUNT of EXPENDITURE under

—	Central	Government	Government	Government	Government	Government	Government	Government	STATE
	Government	of Andhra Pradesh	of Assam	of Bihar	of Gujarat	of Kerala	of Madhya Pradesh	of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence . . .	2,017	59,373	..	53,564	54,675	1,26,798	22,402	1,17,112	1
District charges . . .	2,18,298	24,20,388	3,27,990	17,16,208	4,87,172	27,68,104	4,94,345	42,55,877	2
Works . . . . .	..	..	..	..	..	..	..	..	3
TOTAL EXPENDITURE UNDER REGISTRATION.	2,20,315	24,79,761	3,27,990	17,69,772	5,41,847	28,94,902	5,16,747	43,72,789	4
Charged . . . . .	..	..	..	..	..	..	..	..	5
Voted	2,20,315	24,79,761	3,27,990	17,69,772	5,41,847	28,94,902	5,16,747	43,72,789	6

during and to end of the year 1960-61.

GOVERNMENTS								
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	12,42,332	..	..	..	..	..	..	60,66,154
2	10,97,780	..	3,14,218	..	..	..	3,94,480	76,34,268
3	..	..	..	..	..	..	..	2,34,074
4	2,66,839	..	..	..	..	..	..	5,95,116
5	3,72,794	..	..	..	..	..	..	6,76,108
6	..	..	..	..	..	..	..	2,76,596
7	3,41,600	..	..	..	..	..	..	3,01,050
8	..	..	..	..	..	..	..	..
9	26,36,738	..	3,14,218	..	..	..	3,94,480	1,41,28,074
10	(c) 70,80,909	4,52,178	22,04,993	83,557	5,68,699	13,500	28,50,241	5,97,29,799

(c) The expenditure of Rs. 247 adjusted by a *proforma* correction after the close of the accounts for the year 1960-61. It also excludes expenditure allocable from the former Kutch State and includes that allocable to the Gujarat State.

Registration

with funds, as the bulk of the revenue is expended on the cost of administration.

for the year ended 31st March, 1961.

GOVERNMENTS									
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	39,08,051	28,00,447	16,89,640	37,35,176	9,34,537	73,61,729	65,78,467	3,41,818	5,82,64,638
2	93,463	90,908	29,598	3,33,396	68,249	1,15,476	1,61,778	..	17,48,636
3	1,24,682	2,96,935	76,651	65,100	54,619	2,75,421	3,25,993	..	85,81,061
4	41,24,196	32,88,290	17,95,889	41,33,872	10,57,405	77,52,626	70,66,238	3,41,818	6,85,94,325
5	4,045	2,308	369	395	464	6,414	3,143	54	42,938
6	41,22,151	32,85,982	17,95,520	41,33,277	10,56,941	77,46,212	70,63,095	3,41,764	6,85,52,287

REGISTRATION for the year ended 31st March, 1961.

GOVERNMENTS									
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,55,093	64,111	7,152	..	20,716	1,70,629	95,294	..	9,48,936
2	16,11,421	12,39,877	5,31,011	1,47,947	1,69,223	17,15,181	24,18,988	16,087	2,05,37,917
3	..	..	..	..	..	26,368	..	..	26,368
4	17,66,514	13,03,988	5,38,163	1,47,947	1,89,939	19,12,178	25,14,282	16,087	2,15,13,221
5	..	..	..	..	..	..	..	..	..
6	17,66,514	13,03,988	5,38,163	1,47,947	1,89,939	19,12,178	25,14,282	16,087	2,15,13,221

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

REVENUE

The receipts under the 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.

No. 20—ACCOUNT of RECEIPTS under TAXES ON

STATES

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts under the Indian Motor Vehicles Act.	19,64,417	75,02,358	11,85,078	2,00,079	17,65,122	22,31,872	10,73,836	66,37,710	1
Receipts under the State Motor Vehicles Taxation Act.	31,49,203	1,88,34,468	49,87,959	..	1,05,48,823	2,11,17,927	1,77,73,106	5,37,97,132	2
Receipts under non-Motor Vehicles Act.	..	..	..	..	..	4,52,727	..	..	3
Other receipts	1,53,273	4,53,724	2,95,229	10,82,683	57,14,543	1,90,912	86,393	3,25,344	4
Receipts in England	..	..	..	..	..	..	..	..	5
TOTAL	52,66,893	2,67,90,548	64,68,266	12,82,762	1,80,28,487	2,39,93,438	1,89,33,335	6,07,60,186	6
Deduct—Refunds	1,692	12,21,525	16,578	44,337	1,40,090	53,108	89,600	2,50,552	7
TOTAL RECEIPTS UNDER TAXES ON VEHICLES.	52,65,201	2,55,69,023	64,51,688	12,38,425	1,78,88,397	2,39,40,332	1,88,43,735	6,05,09,634	8

No. 20-A—ACCOUNT of EXPENDITURE ON ACCOUNT OF

STATES

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Charges of Collection under Motor Vehicles Acts.	2,35,722	10,949	5,61,595	2,26,664	23,870	..	4,82,425	1,40,779	1
Charges of Collection under non-motor Vehicles Acts.	..	..	..	..	..	..	..	..	2
Inspection of Motor Vehicles.	82,671	1,99,614	6,259	1,38,330	4,33,751	1,25,642	2,36,819	2,01,351	3
Compensation to local bodies, etc.	25,87,855	74,19,101	2,26,000	..	1,02,592	6,93,171	16,110	54,25,597	4
Other Charges	..	8,47,362	17,504	1,40,606	..	4,07,984	10,889	9,48,795	5
Transfer to the State Road Funds.	..	..	..	..	..	..	..	..	6
Payment of the net proceeds of Taxes on Motor Vehicles to the Territorial Councils.	6,79,100	..	..	..	..	..	..	..	7
Charges in England—									
Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	..	8
Sterling Overseas Pay	..	..	..	..	..	..	..	..	9
TOTAL EXPENDITURE ON ACCOUNT OF TAXES ON VEHICLES.	35,85,348	84,77,026	8,21,358	5,15,499	5,60,213	12,26,797	7,46,243	67,16,522	10
Charged	..	4,182	200	..	1,02,592	..	16,110	54,25,597	11
Voted	35,85,348	84,72,844	8,21,158	5,15,499	4,57,621	12,26,797	7,30,133	12,90,925	12

Vehicles

EXPENDITURE

2. The charges shown under this head relate chiefly to the establishment employed on the collection of receipts under Vehicles Acts, inspection of 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.

VEHICLES for the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	41,06,146	10,93,809	11,23,440	35,22,754	..	32,53,305	29,12,237	..	3,85,72,163
2	5,29,31,746	3,45,85,485	71,48,942	48,09,084	99,77,071	2,90,76,187	1,83,72,418	10,25,994	28,81,35,542
3	..	..	..	7,636	..	..	..	..	4,60,363
4	1,44,70,117	2,08,138	..	10,10,538	1,05,945	..	7,15,067	..	2,49,11,806
5	1,759	..	..	..	..	..	..	..	1,759
6	7,16,09,768	3,58,87,432	82,72,382	93,50,012	1,00,83,016	3,23,29,492	2,10,99,722	10,25,994	35,20,81,733
7	2,35,100	1,11,890	27,556	2,255	6,236	1,73,939	52,738	302	24,27,386
8	7,13,74,668	3,67,75,542	82,44,826	93,47,757	1,00,76,780	3,21,55,553	2,19,46,994	10,25,792	34,96,54,347

TAXES ON VEHICLES for the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,72,253	1,82,860	1,85,243	11,919	4,29,191	..	..	41,878	30,95,148
2	..	..	..	..	..	..	..	..	..
3	11,13,813	88,153	..	6,64,186	1,43,064	..	..	2,12,879	36,46,532
4	..	25,41,114	3,79,000	..	..	..	4,50,000	..	1,98,50,540
5	1,28,285	4,46,487	42	..	..	..	..	..	29,45,833
6	4,05,23,000	..	..	..	..	1,54,78,300	..	..	5,60,01,300
7	..	..	..	..	..	..	..	..	6,79,109
8	15,770	..	..	..	..	..	..	..	15,770
9	178	..	..	..	..	..	..	..	178
10	4,23,51,299	32,58,594	5,44,285	6,76,105	5,72,255	1,54,78,300	4,50,000	2,54,557	8,62,34,401
11	4,05,23,000	25,61,211	..	..	48	..	4,50,000	..	4,90,82,940
12	18,28,299	6,97,383	5,44,285	6,76,105	5,72,207	1,54,78,300	..	2,54,557	3,71,51,441

REVENUE

The receipts relating to both the Central and the State Sales Tax Acts, which were upto 31st March, 1958, classified under the sub-major head 'D—Receipts under the Sales Tax Acts' subordinate to the major head "XIII—Other Taxes and Duties" are recorded under this major head.

2. The revenue under the Central Sales Tax Act is also collected by the State Governments on behalf of the Government of India and the proceeds thereof, except in so far as they represent proceeds attributable to Union Territories, are assigned to and retained by the States in which they are collected.

No. 20-B—ACCOUNT OF RECEIPTS UNDER SALES

	Central	Government	Government	Government	Government	Government	Government	Government	Item
	Government	of Andhra Pradesh	of Assam	of Bihar	of Gujarat	of Kerala	of Madhya Pradesh	of Madras	No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Taxes under the Central Sales Tax Act.	1,43,98,603	43,70,005	3,26,557	2,68,10,700	88,30,647	80,30,496	1,07,33,079	2,28,00,530	1
Taxes under the State Sales Tax Acts.	3,78,57,154	12,34,53,226	2,79,04,272	7,96,62,533	9,34,75,683	7,48,68,887	6,12,55,085	17,02,24,442	2
License Fees . . . . .	..	6,17,191	..	62	270	12,90,352	93,551	15,79,415	3
Miscellaneous	29,394	11,01,641	39,351	5,53,268	19,608	63,28,189	2,76,294	6,56,943	4
TOTAL	5,22,85,151	12,95,42,063	2,82,70,180	10,72,26,644	10,73,26,208	9,05,16,424	7,23,58,009	19,52,83,030	5
Deduct—Refunds	4,18,063	13,36,466	97,916	17,89,236	19,99,933	3,07,062	3,65,753	41,09,779	6
TOTAL RECEIPTS UNDER SALES TAX.	5,18,67,088	12,82,05,597	2,81,72,264	10,54,37,408	10,53,26,225	9,02,09,362	7,19,92,256	19,11,53,251	7

No. 20-C—ACCOUNT OF EXPENDITURE UNDER

	Central	Government	Government	Government	Government	Government	Government	Government	Item
	Government	of Andhra Pradesh	of Assam	of Bihar	of Gujarat	of Kerala	of Madhya Pradesh	of Madras	No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection charges	11,36,499	54,89,926	7,83,551	21,17,554	22,66,071	18,38,421	23,67,754	56,35,762	
Transfer to State Road Fund.	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER SALES TAX	11,36,499	54,89,926	7,83,551	21,17,554	22,66,071	18,38,421	23,67,754	56,35,762	
Charged . . . . .	..	32,591	..	3,275	..	1,137	1,32,716	8,691	
Voted	11,36,499	54,57,335	7,83,551	21,14,279	22,66,071	18,38,284	21,75,038	56,27,071	

Sales Tax

EXPENDITURE

3. The cost of the establishment employed on the assessment and collection of receipts under the Central and State Sales Tax Acts, which were upto 31st March, 1958 adjusted under the major head '13—Other Taxes and Duties', is now recorded under this major head.

TAX for the year ended 31st March, 1961.

GOVERNMENTS									
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,88,05,358	63,03,451	47,64,041	1,35,07,819	28,29,993	87,64,925	5,80,65,451	..	23,93,42,161
2	27,80,95,004	7,45,05,519	2,67,69,002	6,16,57,071	3,32,03,770	10,91,64,790	13,98,82,697	20,50,030	1,39,92,19,220
3	4,836	5,21,476	12,034	38,600	7,04,898	8,50,688	255	19,542	57,34,170
4	58,843	5,63,231	9,012	64,834	4,16,370	9,80,291	13,026	91,622	1,12,01,637
5	32,69,54,041	8,18,93,677	3,16,55,089	7,52,68,324	3,71,55,031	11,97,60,694	19,79,61,429	21,61,194	1,65,54,97,188
6	54,12,514	6,28,525	1,39,345	6,28,697	1,55,989	27,72,194	6,49,371	..	2,08,10,893
7	32,16,41,527	8,12,65,152	3,14,15,744	7,46,39,627	3,69,99,042	11,69,88,500	19,73,12,058	21,61,194	1,63,46,86,295

SALES TAX for the year ended 31st March, 1961.

GOVERNMENTS								
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	68,85,064	26,54,044	6,38,235	18,12,773	18,61,152	42,16,884	25,15,052	4,21,59,742
2	1,23,24,700	..	..	..	..	..	..	1,23,24,700
3	1,92,09,764	26,54,044	6,38,235	18,12,773	18,61,152	42,16,884	25,15,052	5,44,84,442
4	1,23,32,091	1,522	..	..	13,999	3,800	5,131	1,25,34,953
5	68,77,673	26,52,522	6,38,235	18,12,773	18,47,153	42,13,084	25,09,921	4,19,49,489

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 transactions relating to certain other Taxes or Duties levied by the Central and the State Governments are also recorded under these heads. The receipts and charges relating to Sales Tax, which were upto 31st March, 1958

No. 21—ACCOUNT of RECEIPTS under OTHER TAXES

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—									
Entertainment Tax	54,45,496	1,29,54,039	27,72,914	69,84,925	64,20,154	9,96,928	64,52,524	2,01,85,884	1
Betting Tax—									
Totalisator	36,500	37,595	44,970	..	..	..	..	12,02,456	2
Bookmakers	4,42,737	1,00,843	1,365	..	..	..	..	12,02,059	3
Luxury Tax . . . . .	..	..	..	..	1	..	..	..	4
TOTAL	59,24,733	1,30,92,477	28,19,149	69,84,925	64,20,155	9,96,928	64,52,524	2,25,90,199	5
<i>Deduct—Refunds</i>	<i>3,236</i>	<i>5,367</i>	<i>254</i>	<i>2,736</i>	<i>2,393</i>	<i>..</i>	<i>4,291</i>	<i>12,714</i>	<i>6</i>
TOTAL A—TAXES ON LUXURIES, ETC.	59,21,497	1,30,87,110	28,18,895	69,82,189	64,17,362	9,96,928	64,48,233	2,25,76,485	
B—RECEIPTS FROM ELECTRICITY DUTIES—									
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	2,459	2,02,078	19,526	11,47,403	20,25,867	8,32,142	85,09,306	2,34,833	1
Other receipts	31,229	3,63,414	..	45,21,990	87,41,202	1,73,979	..	17,33,539	2
TOTAL	33,688	5,65,492	19,526	56,69,393	1,07,67,069	10,06,121	85,09,306	19,68,372	1
<i>Deduct—Refunds</i>	<i>..</i>	<i>1,008</i>	<i>636</i>	<i>3,916</i>	<i>372</i>	<i>12,265</i>	<i>..</i>	<i>750</i>	<i>1</i>
TOTAL B—RECEIPTS FROM ELECTRICITY DUTIES.	33,688	5,64,484	18,890	56,65,377	1,07,66,797	9,93,856	85,09,306	19,67,622	
C—RECEIPTS FROM TOBACCO DUTIES—									
Tobacco Vend Fees	1,663	3,191	..	..	..	..	2,23,431	4,174	1
License Fees . . . . .	..	..	..	..	..	75	..	200	1
Miscellaneous	2,075	4,883	..	..	..	278	..	1,014	1
TOTAL	3,738	8,074	..	..	..	353	2,23,431	5,388	1
<i>Deduct—Refunds</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>984</i>	<i>337</i>	<i>1</i>
TOTAL C—RECEIPTS FROM TOBACCO DUTIES.	3,738	8,074	..	..	..	353	2,22,447	5,051	
Carried over	59,58,923	1,36,59,668	28,37,785	1,26,48,566	1,71,84,059	19,91,137	1,51,79,986	2,45,49,158	

Other Taxes and Duties

(31st March, 1959 in the case of Bihar, Punjab and Uttar Pradesh) classified under these major heads, are now booked under the major heads 'XII-A/12-A—Sales Tax'. 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.

AND DUTIES for the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,68,26,844	71,70,181	14,17,239	63,59,356	25,05,477	1,58,41,439	1,58,47,255	12,07,519	13,93,87,874
2	16,97,075	52,586	..	..	..	90,132	74,21,083	..	1,05,82,397
3	20,24,992	14,44,082	..	..	..	55,063	..	..	52,71,141
4	8,36,447	642	..	..	..	..	..	..	8,37,090
5	3,13,85,358	86,67,491	14,17,239	63,59,356	25,05,477	1,59,86,634	2,32,68,338	..	15,60,78,502
6	3,497	7,219	..	31,576	2,454	1,616	10,572	..	89,425
7	3,13,81,861	86,60,272	14,17,239	63,27,780	25,03,023	1,59,85,018	2,32,57,766	12,07,519	15,69,89,077
8	31,55,134	2,40,238	3,93,949	2,34,928	31,951	1,32,973	1,84,688	..	1,73,47,475
9	3,20,04,385	82,62,104	..	69,18,684	18,163	62,23,149	3,89,03,082	..	10,78,94,920
10	3,51,59,519	85,02,342	3,93,949	71,53,612	50,114	63,56,122	3,90,87,770	..	12,52,42,395
11	1,15,871	2,373	300	1,112	213	1,120	19,827	..	1,53,763
12	3,50,43,648	84,99,969	3,93,649	71,52,500	49,901	63,55,002	3,90,67,943	..	12,50,83,632
13	15	..	..	19,609	..	..	..	..	2,52,083
14	243	..	..	..	..	..	..	..	518
15	..	..	..	1,627	..	..	..	..	9,877
16	258	..	..	21,236	..	..	..	..	2,62,478
17	..	..	..	4,944	..	..	..	..	6,265
18	258	..	..	16,292	..	..	..	..	2,56,213
19	6,64,25,767	1,71,60,241	18,10,888	1,34,96,572	25,52,924	2,23,40,020	6,23,25,709	12,07,519	28,13,28,922

No. 21—ACCOUNT of RECEIPTS under OTHER TAXES AND

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward .	59,53,923	1,36,59,668	28,37,785	1,26,48,566	1,71,84,059	19,91,137	1,51,79,986	2,45,49,158	20
D—OTHER ITEMS—									
Receipts under the Bombay Sugarcane Cess Act, 1948.	..	..	..	..	..	..	..	..	21
Receipts under the Sale of Motor Spirit Taxation Acts.	..	..	..	..	..	..	..	..	22
Receipts under the Punjab Forward Contract Tax Act, 1951.	..	..	..	..	..	..	..	..	23
Passenger and Goods Transport Tax	3,15,76,663	..	..	..	..	..	..	..	24
Taxes on goods and passengers carried by roads or Inland Waterways.	..	1,26,57,239	..	35,87,025	..	..	5,31,077	..	25
Urban Immovable Property Tax.	..	..	..	..	26,21,485	..	..	..	26
Receipts under Assam Taxation on goods carried by Road or Inland Waterways Act, 1954.	..	..	40,71,806	..	..	..	..	..	27
Prize Competitions .	..	..	..	..	33,731	..	..	12,331	28
Inter-State Transit Duties.	..	..	..	..	..	..	..	..	29
Newspaper Advertisements Tax.	..	..	..	..	..	..	..	..	30
Receipts under the Uttar Pradesh Sugarcane (Regulation of Supply and Purchase Control) Act, 1953.	..	..	..	..	..	..	..	..	31
Tax on trade, professions, callings and employments.	..	..	11,36,721	..	..	14,565	4,57,182	..	32
Tax on sales of Motor Spirit and Lubricants.	..	..	..	..	..	..	..	..	33
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	..	..	..	..	..	..	..	..	34
Miscellaneous . . .	..	51,729	3,410	..	..	..	..	..	35
Receipts under the Bengal Raw Jute Taxation Act, 1941.	..	..	..	..	..	..	..	..	36
Recoveries of over-payments.	..	..	..	..	..	..	..	2,506	37
Receipts under the Coorg Land Cess and Taxes Act.	..	..	..	..	..	..	..	..	38
TOTAL .	3,15,76,663	1,27,08,968	52,11,937	35,87,025	26,55,216	14,565	9,86,259	14,837	39
Deduct—Refunds .	862	1,48,463	26,729	4,921	..	75	768	..	40
TOTAL D—OTHER ITEMS	3,15,75,801	1,25,60,505	51,85,208	35,82,104	26,55,216	14,490	9,87,491	14,837	41
TOTAL—RECEIPTS UNDER OTHER TAXES AND DUTIES.	3,75,34,724	2,62,20,173	80,22,993	1,62,30,670	1,98,39,275	20,05,627	1,61,67,477	2,45,63,995	42

DUTIES for the year ended 31st March, 1961

GOVERNMENTS									
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	6,64,25,767	1,71,60,241	18,10,888	1,34,96,572	25,52,924	2,23,40,020	6,23,25,709	12,07,519	28,13,28,922
21	1,32,79,657	41,02,730	..	..	..	..	..	..	1,73,82,387
22	..	..	..	2,64,980	..	..	..	..	2,64,980
23	..	..	..	1,89,05,645	..	..	..	..	5,04,82,308
24	..	..	16,62,111	..	70,58,873	..	..	..	2,54,96,325
25	1,71,49,925	21	..	73,59,267	..	..	..	..	2,71,30,698
26	..	..	..	..	..	..	..	..	40,71,806
27	5,514	..	..	25	..	..	..	..	51,601
28	..	..	..	..	89,688	..	..	..	89,688
29	5,361	..	..	..	..	..	..	..	5,361
30	..	..	..	..	..	4,26,35,402	..	..	4,26,35,402
31	40,780	..	..	24,71,364	..	..	..	..	41,20,602
32	..	..	..	..	..	46,22,915	..	..	46,22,915
33	..	..	..	..	..	..	2,26,01,308	..	2,26,01,308
34	..	..	..	..	..	..	9,497	..	64,636
35	..	..	..	..	..	..	65,35,073	..	65,35,073
36	5,283	..	..	11,968	..	..	..	..	19,757
37	..	1,42,030	..	..	..	..	..	..	1,42,030
38	3,04,86,520	42,44,781	16,62,111	2,90,13,239	71,48,561	4,72,58,317	2,91,45,878	..	20,57,16,877
39	89,592	..	..	2,28,533	4,235	2,586	2,78,017	..	7,84,781
40	3,03,96,928	42,44,781	16,62,111	2,87,84,706	71,44,326	4,72,55,731	2,88,67,861	..	20,49,32,096
41	9,68,22,695	2,14,05,022	34,72,999	4,22,81,278	96,97,250	6,95,95,751	9,11,93,570	12,07,519	48,62,61,018

No. 21-A—ACCOUNT of EXPENDITURE ON COLLECTION of OTHER TAXES

	STATE								Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection Charges—									
Tax on sales of Motor Spirit and Lubricants.	..	..	..	..	..	..	..	..	1
Entertainment Tax .	2,64,751	77,83,173	..	2,11,445	19,346	..	1,45,900	..	2
Terminal Tax . .	3,74,183	..	..	..	..	..	..	..	3
Betting Tax . .	..	..	..	..	..	..	..	..	4
Inter-State Transit Duties.	..	22,166	..	..	..	..	..	..	5
Charges under the Electricity Acts.	..	2,63,414	..	4,02,484	2,07,944	5,486	82,362	2,03,345	6
Urban Immovable Property Tax.	..	..	..	..	76,740	..	..	..	7
Transfer to the Sugarcane Cess Fund.	..	..	..	..	..	..	..	..	8
Prize Competitions .	..	..	..	..	..	..	..	..	9
Taxes on passengers .	..	..	..	..	..	..	21,580	..	10
Taxes and Duties having a common Administrative staff.	1,18,015	..	2,61,183	..	..	..	..	..	11
Payment of net proceeds of Other Taxes and Duties to Local Authorities—									
Entertainment Tax .	33,06,000	..	..	..	..	3,67,516	12,63,043	1,66,59,067	12
Betting Tax . .	..	..	..	..	..	..	..	12,746	13
Terminal Tax . .	1,57,42,825	..	..	..	..	..	..	..	14
Taxes on Entry of Goods in Local Areas.	..	..	..	..	..	..	..	..	15
Charges in connection with Taxes on Trade, Profession, Callings and Employment.	..	..	..	..	..	..	841	..	16
Payment of the net proceeds of Other Taxes and Duties to Territorial Councils--									
Entertainment Tax .	1,28,400	..	..	..	..	..	..	..	17
Other Taxes . .	3,54,000	..	..	1,40,976	..	..	..	..	18
TOTAL EXPENDITURE FOR COLLECTION OF OTHER TAXES AND DUTIES.	2,02,88,174	80,68,753	2,61,183	7,54,925	3,04,030	3,73,002	15,13,626	1,68,75,158	19
Charged . .	..	..	..	983	3,761	..	..	..	20
Voted . .	2,02,88,174	80,68,753	2,61,183	7,53,942	3,00,269	3,73,002	15,13,626	1,68,75,158	21

INDIAN DUTIES for the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	11,633	..	..	11,633
2	1,28,490	63,81,871	29,672	..	..	3,28,359	95,995	23,000	1,54,11,922
3	..	..	..	..	..	..	..	..	3,74,183
4	28,050	4,663	..	..	..	..	10,000	..	42,713
5	..	..	..	..	..	..	..	..	22,166
6	4,57,738	3,10,527	52,630	2,74,500	96,047	2,61,733	7,53,189	..	33,71,399
7	3,66,701	..	..	..	..	..	..	..	4,43,441
8	1,12,90,155	41,02,730	..	..	..	..	..	..	1,53,92,885
9	1,888	..	..	..	..	..	..	..	1,888
10	..	..	..	..	3,34,997	..	..	..	3,56,577
11	..	..	..	14,51,715	..	..	..	..	18,30,913
12	..	..	..	..	..	..	..	..	2,15,95,626
13	..	..	..	..	..	..	..	..	12,746
14	..	..	..	..	..	..	..	..	1,57,42,825
15	..	..	..	..	..	..	3,28,867	..	3,28,867
16	..	..	..	..	..	..	..	..	841
17	..	..	..	..	..	..	..	..	1,28,400
18	..	..	..	..	..	..	..	..	4,94,976
19	1,22,73,022	1,07,99,791	82,302	17,26,215	4,31,044	6,01,725	11,88,051	23,000	7,55,64,001
20	1,12,90,155	..	..	2,916	..	1,894	..	..	1,12,99,709
21	9,82,867	1,07,99,791	82,302	17,23,299	4,31,044	5,99,831	11,88,051	23,000	6,42,64,292

COMBINED FINANCE AND REVENUE ACCOUNTS, 1960-61

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

Capital Account	Receipts	Rs. Nil	Revenue Account	Receipts	Rs. 1,02,18,56,596
	Expenditure outside the Revenue Account	89,48,38,720		Expenditure	1,02,18,56,596

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		Major Head Total	
				Voted	Charged	Receipts	Expenditure
CENTRAL GOVERNMENT				Rs.	Rs.	Rs.	Rs.
CAPITAL ACCOUNT							
Railways	22	Statement showing the percentage of net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all expenditure against the net Revenue Receipts and Appropriation of Surplus to Railway Funds.	136	..	..	..	..
Capital Expenditure on Railways.	23	Indian Railways—Capital Expenditure.	138-139	89,43,55,195	4,63,525	..	(b)89,48,38,720
General	23-A	General Abstract of Capital Expenditure and Results (Summary).	141				
		Capital Account		89,43,55,195	4,63,525	..	(b)89,48,38,720
REVENUE ACCOUNT							
Gross Receipts	24	Gross Receipts	142			4,56,80,47,656	
		Deduct—Gross Expenditure	143	3,57,74,01,172	50,43,017	(a)3,58,24,44,189	..
		Net Receipts	143			98,56,03,467	
Dividend to General Revenues.	26	Dividend to General Revenues	150-151	55,85,97,178	..		(a)55,85,97,178
Open Line Works—Revenue.	22	Open line Works—Revenue	136	11,49,64,688	..		(b)11,49,64,688
Subsidised Companies .	27	Government share of Surplus Profits and Repayment of Advances of Interest.	152			3,41,769	
	27-A	Land and Subsidy	152	9,96,973	..		(a) 9,96,973
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	153			3,59,11,370	
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	163	2,68,53,100	3,02,407		(a)2,71,55,597
Appropriation from Railway Surplus.	25	(i) Appropriation to the Railway Depreciation Reserve Fund.	146				
	25-A	(ii) Appropriation to Railway Revenue Reserve Fund.	147				
	25-B	(iii) Appropriation to Railway Development Fund.	148	32,01,42,160	..		(a)32,01,42,160
Total Revenue Account (Central)				..	..	1,02,18,56,596	(c)1,02,18,56,596

(a) Represents Non-Plan expenditure.
 (b) Represents Plan expenditure.
 (c) Comprises of Rs. 90,68,91,908 Non-Plan and Rs. 11,49,64,688 Plan expenditure.

No. 22.—Statement of Net Revenue Receipts of Indian Government Railways for 1960-61 and of percentage to those figures on the provisional Capital upto 31st March, 1961 and also of the Net Gain or Loss to Government after meeting all Expenses against the Net Revenue Receipts, and Appropriation of surplus to Railway Funds

Class and name of Railways	Capital Outlay to end of 1960-61 (Account No. 23)	Net Revenue Receipts (Account No. 24)	Percentage of Net Revenue Receipts (Col. 3) on Capital Outlay (Col. 2)	Expenses against Net Revenue Receipts			Net gain or loss to Government Difference between Cols. 3 & 7		Percentage of gain or loss on Capital Outlay (Col. 2)
				Open Line Works Revenue	Dividend on Capital Outlay	Total Expenditure	Gain	Loss	
1	2	3	4	5	6	7	8	9	10
CENTRAL GOVERNMENT INDIAN RAILWAYS COMMERCIAL LINES	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Central	2,39,49,55,557	28,40,51,174	11.86	2,44,53,773	9,48,02,353	11,92,56,126	16,47,95,048	..	6.88
Eastern	2,11,44,58,169	15,46,47,056	7.31	98,87,177	7,53,38,092	8,52,26,169	6,94,20,887	..	3.28
Northern	2,18,78,84,540	12,02,08,308	5.49	1,69,85,011	7,97,33,189	9,67,18,200	2,34,90,108	..	1.07
North Eastern	83,47,00,311	3,49,79,427	4.19	1,02,92,034	3,37,33,787	4,40,25,821	..	7,90,05,248	9.47
Northeast Frontier	77,03,42,695	5,21,18,375	6.77	81,48,096	2,00,85,842	3,42,33,938	..	8,63,52,313	11.21
Southern	1,89,43,01,146	7,12,48,081	3.70	1,58,65,428	7,31,52,494	8,90,17,922	..	1,77,69,841	0.94
South Eastern	2,10,73,57,405	23,80,60,054	11.30	1,14,61,904	7,37,63,441	8,52,25,345	15,28,34,709	..	7.25
Western	1,97,95,08,089	20,66,27,143	10.44	1,78,71,265	7,32,85,833	9,11,57,098	11,54,70,045	..	5.83
Chittaranjan Locomotive Works	21,71,82,525	..	..	..	88,93,066	88,93,066	..	88,93,066	4.09
Integral Coach Factory	8,08,53,200	..	..	..	36,61,689	36,61,689	..	36,61,689	4.53
Loco Component Works	1,64,08,813	..	..	..	5,79,947	5,79,947	..	5,79,947	3.53
Railway Electrification	46,82,03,321	..	..	..	1,50,21,130	1,50,21,130	..	1,50,21,130	3.24
D.B.K. Railway Projects	4,42,69,455	..	..	..	..	..	..	..	..
Miscellaneous	1,36,04,697	631	..	..	5,45,415	5,45,415	..	5,44,754	4.00
Total Commercial Lines	15,11,90,29,323	98,77,44,675	6.53	11,49,64,688	55,85,97,178	67,35,61,866	52,60,10,797	21,18,27,988	..
<i>Strategic Lines</i>									
Northeast Frontier	5,05,59,451	..	..	..	..	..	..	..	..
Northern	3,90,62,045	21,41,208	5.48	..	..	..	..	21,41,208	5.48
Total Strategic Lines	8,96,21,496	21,41,208	2.39	..	..	..	..	21,41,208	2.39
Grand Total	15,20,86,51,319	98,98,85,883	6.48	11,49,64,688	55,85,97,178	67,35,61,866	52,60,10,797	21,39,69,196	2.05

*Net gain on Indian Railways as above
 Add Net Receipts on account of subsidised Companies (Account Nos. 27 and 27A) —
 Miscellaneous Receipts less Miscellaneous Railway Expenditure (Accounts Nos. 28 and 28A)

Total gain on Indian Railway (Account Nos. 2 and 3)

Distribution Development Fund

Rs.
 31,20,41,601
 6,55,214
 87,55,773
 32,01,42,160

31,20,41,601

(a) Represents Plan expenditure.

(b) Represents Non Plan expenditure.

ACCOUNT No. 23—Statement of Capital Expenditure on the construction and purchase of Railways during and to end of the year 1960-61.

This account sets out the capital expended on the construction of Railways.

The construction of Railways in India has been financed from surplus revenues of the Central Government, loans raised by the Secretary of State or the Central Government, Share Capital, Debentures and Debenture Stock raised by the Private Companies, and contributions by the former Indian States and District Boards. Some Capital Expenditure was also met from the Famine Insurance Grant, but since 1921-22 no distinction is made in the accounts between outlay financed from Revenue on different accounts.

Where Government have purchased the Railways from the Companies, the liability incurred by the Government 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. The sterling liabilities were converted into rupees at the rate of 2 *sh* per rupee (except in the case of the share Capital of the G.I.P. Railway converted at the average rate of 1 *sh* 6*d.*). The undischarged liabilities as on 31st March 1924 were permanently debited to the Capital account of the Railways and the General Revenues were to discharge them by annual payments subsequently.

The Capital liability under redemption by Annuities not redeemed to the end of 31st March 1924, was added to the Public Debt and recorded in Section N—Account No. 92 as a separate division of that debt.

No. 23—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE ON THE CONSTRUCTION AND PURCHASE OF RAILWAYS during and to end of the year 1960-61.

Railways	Open Lines							
	Outlay during the year	Outlay to end of the year			Construction		Total	
		Direct Government Outlay	Capital contributed by Companies—District Boards etc.	Outlay during the year	Outlay to end of the year	Outlay during the year (Cols. 2 plus 5)	Outlay to end of the year (Cols. 3 plus 4 plus 6)	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COMMERCIAL LINES								
Central	1,97,70,351	2,39,28,24,269 (a)	..	— 30,814	21,31,288 (j)	3,97,39,587	2,39,49,55,557	
Eastern	— 3,08,18,890	1,84,29,64,978 (b)	..	5,65,27,095	27,14,93,191 (k)	2,57,08,205	2,11,44,58,169	
Northern	6,38,25,460	2,04,60,88,089 (c)	..	4,76,27,773	14,17,96,451 (p)	11,14,53,233	2,18,78,84,540	
North Eastern	3,41,66,798	— 53,47,99,311 (d)	..	..	..	3,41,66,798	83,47,00,311
North East Frontier	6,05,65,875	68,10,19,969 (e)	2,00,496*	3,71,33,650	8,90,22,120	9,77,01,325	77,03,42,605	
Southern	7,58,71,011	1,87,94,46,393 (f)	..	8,30,791	1,48,54,753	7,67,01,802	1,89,43,01,146	
South Eastern	16,64,59,882	1,89,12,71,837 (g)	..	3,60,65,019	21,60,85,568 (l)	20,25,24,901	2,10,73,57,405	
Western	7,63,18,332	1,89,18,53,450 (h)	..	46,29,748	8,76,24,639 (r)	8,09,48,580	1,97,95,08,089	
Chittaranjan Loco Works	— 1,02,88,237	21,71,82,525	..	..	..	— 1,02,88,237	21,71,82,525
Integral Coach Factory	— 2,13,78,056	8,08,53,200 (i)	..	..	..	— 2,13,78,056	8,08,53,200
Loco Component Works	38,20,274	1,64,08,813	..	..	..	38,20,274	1,64,08,813
Railway Electrification . . . . .	..	..	..	17,53,50,140	46,32,03,321 (m)	17,53,50,140	46,32,03,321
D.B.K. Railway Projects . . . . .	..	..	..	3,06,60,340	4,42,69,455 (n)	3,06,60,340	4,42,69,455
Miscellaneous	— 61,310	1,36,04,687	..	..	..	— 61,310	1,36,04,687
Total Commercial Lines	45,82,54,790	13,78,82,48,541	3,00,496	38,87,92,742	1,33,04,90,786	84,70,47,532	15,11,00,29,823	

Strategic Lines— Northern	97,416	29,57,824	63,243	3,51,04,224 (o)	1,63,873	3,90,62,045
Northeast Frontier	..	..	4,76,24,529	5,05,59,451 (q)	4,76,24,529	5,05,59,451
Total Strategic Lines	97,416	29,57,824	4,76,93,772	8,66,63,672	4,77,91,188	8,96,21,496
Total Central Government	45,93,52,208	13,79,12,06,365	3,00,496	43,64,86,514 (P)	1,41,71,44,458	89,48,38,720 (P)
	(P)					15,20,86,51,319

* The Jorhat Railway was originally constructed by the Assam Government. It became the property of the Central Government from April, 1937 under the provisions of Sections 172 and 173 of Government of India Act, 1935. Includes or excludes the following amounts on account of transfer effected without financial adjustment during the year 1960-61.

(a) Includes Rs. 8,89,860 on account of difference between *ad hoc* and revised *ad hoc* balances as on 15-8-47, and Rs. 5,000 in respect of ex-N. S. Railway on account of revision of balance as on 1-4-50. Further includes Rs. 13,77,912 transferred from Eastern Railway. Excludes Rs. 3,39,237, Rs. 1,56,348, Rs. 24,03,415 transferred to Northern, Southern and Western Railways respectively. Also excludes Rs. 19,81,682 and Rs. 94,127 transferred to Development Fund and Construction respectively. Includes Re. 1 due to rounding off.

(b) Excludes Rs. 3,66,132 on account of difference between *ad hoc* and revised *ad hoc* balances as on 15-8-47. Also excludes Rs. 13,77,912, Rs. 2,36,428, Rs. 59,107 and Rs. 12,49,863 transferred to Central, Northern, Southern and Western Railways respectively. Further excludes Rs. 3,60,755 transferred to Development Fund.

(c) Includes Rs. 3,39,237 and Rs. 2,36,428 transferred from Central and Eastern Railways respectively and excludes Rs. 57,248 on account of difference between revised and *ad hoc* balances as on 15-8-47. Further excludes Rs. 1,77,315 and Rs. 35,63,520 transferred to Southern and Western Railways respectively and Rs. 67,20,565 transferred to Development Fund.

(d) Includes Rs. 8,60,768 transferred from N. F. Railway and Rs. 29,32,941 due to omission now set right. Excludes Rs. 2,81,955 on account of difference between revised and *ad hoc* balances as on 15-8-47 and Rs. 47,73,496 and Rs. 5,41,375 transferred to Southern and Western Railways respectively. Also excludes Rs. 4,93,203 on account of expenditure transferred to Development Fund.

(e) Excludes Rs. 8,60,768 transferred to North Eastern Railway and Rs. 29,34,921 transferred from Open Line to Strategic Lines. Also excludes Rs. 8,62,322 transferred to Development Fund. Includes Re. 1 due to rounding off.

(f) Includes Rs. 1,56,348, Rs. 59,107, Rs. 1,77,315, Rs. 47,73,496 and Rs. 23,591 transferred from Central, Eastern, Northern, North Eastern and I.C.F. and excludes Rs. 6,47,453 transferred to Western Railway. Also excludes Rs. 5,456 in respect of ex-Mysore State Railway on account of revision of balances as on 1-4-50. Further excludes Rs. 3,27,028 on account of expenditure transferred to Development Fund and Re. 1 due to rounding off.

(g) Includes Rs. 15,71,263 on account of difference between revised and *ad hoc* balances as on 15-8-47. Excludes Rs. 3,16,44,000 transferred to Development Fund and Re. 1 due to rounding off.

(h) Includes Rs. 24,03,415, Rs. 12,49,863, Rs. 35,63,520, Rs. 5,41,375 and Rs. 6,47,453 transferred from Central, Eastern, Northern, North Eastern and Southern Railways respectively. Excludes Rs. 10,847 on account of difference between revised and *ad hoc* balances as on 15-8-47 and Rs. 38,919 in respect of ex-G.B.S. Railway on account of revision of balances as on 1-4-50. Further excludes Rs. 45,28,693 transferred to Development Fund and Re. 1 due to rounding off.

(i) Excludes Rs. 23,591 transferred to Southern Railway.

(j) Includes Rs. 94,127 transferred from Open Line.

(k) Includes Re. 1 due to rounding off.

(l) Excludes Rs. 1,36,09,115 transferred to D.B.K. Railway Projects.

(m) Includes Rs. 86,625 transferred from Eastern Railway Development Fund.

(n) Includes Rs. 1,36,09,115 transferred from South Eastern Railway.

(o) Excludes Re. 1 due to rounding off.

(p) Includes Rs. 3,31,97,009 transferred from Development Fund.

(q) Includes Rs. 29,34,921 transferred from Commercial Lines, and Re. 1 due to rounding off.

(r) Excludes Re. 1 due to rounding off.

(P) Plan Expenditure.

No. 23 A—SUMMARY of CAPITAL EXPENDITURE ON INDIAN RAILWAYS—CENTRAL

Expenditure outside the Revenue Account now provided in the Railway programme

Year	Direct Government Outlay	From Capital con- tributed by Companies and from Indian States and District Boards etc.	Total
1	2	3	4
Prior to 15-8-1947	(a) 6,62,19,27,325	2,11,44,296	6,64,30,71,621
1947-48 (15-8-1947 to 31-3-48) Provisional	3,18,93,752	..	3,18,93,752
1948-49	34,39,52,617	..	34,39,52,617
1949-50	34,25,01,235	..	34,25,01,235
1950-51	92,17,22,160	— 1,27,96,848	90,89,25,312
Total of 1948-49 to 1950-51	1,60,81,76,012	— 1,27,96,848	1,59,53,79,164
Total 1st Plan period from 1951-52 to 1955-56	1,41,94,13,664	..	1,41,94,13,664
Total 2nd Plan period from 1956-57 to 1960-61	5,52,69,40,070	— 80,46,952	5,51,88,93,118
Total	15,20,83,50,823	3,00,496	15,20,86,51,319

(a) This also includes the following amount:—

(i) Expenditure debited to Famine Relief Fund and Insurance	Rs. 7,57,91,161
(ii) Expenditure provided from Central and State Revenue	Rs. 69,06,268
(iii) Liabilities involved in the purchase of Railways	Rs. 1,49,16,87,465
Total	Rs. 1,57,43,84,894

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

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. An additional entry has been made on the expenditure side (Col. 14) 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 detail of ordinary Working Expenses are given in subsidiary Statement No. 24-A.

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

Class and Name of Railways	Gross Receipts								
	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 INDIAN RAILWAYS									
<i>Commercial lines</i>									
Central	25,16,62,540	7,44,12,647	54,43,00,907	87,03,76,094	2,70,02,481	89,73,78,575	—	59,70,084	89,14,08,491
Eastern	17,03,61,650	2,80,11,258	43,40,65,100	63,24,38,008	1,99,63,993	65,24,02,001	18,319	65,24,20,320	
Northern	23,64,13,375	3,56,18,280	35,32,62,351	62,52,94,006	1,74,95,268	64,27,89,274	—	11,56,184	64,16,33,090
North Eastern	7,96,11,667	1,35,45,239	16,64,48,631	19,96,05,537	85,11,890	20,81,17,427	—	26,32,750	20,54,84,677
Northeast Frontier	4,42,48,983	1,06,85,229	7,59,33,396	13,68,67,668	19,24,323	13,27,91,931	18,54,952	13,46,46,883	
Southern	22,06,40,921	4,14,63,356	34,61,70,649	60,82,74,926	2,03,17,164	62,85,92,090	—	3,61,321	62,82,30,769
South Eastern	8,87,65,777	3,20,27,822	52,22,19,309	64,30,12,908	1,43,82,241	65,73,95,149	34,73,854	66,08,69,003	
Western	22,32,73,349	3,62,05,135	47,82,63,695	73,77,42,179	1,66,79,064	75,44,21,243	—	29,19,590	75,15,91,653
Miscellaneous	..	..	..	..	..	..	..	..
Total Commercial Lines.	1,31,49,78,262	27,19,68,966	2,86,06,64,038	4,44,76,11,266	12,62,76,424	4,57,38,87,890	—	76,92,804	4,56,61,94,886
<i>Strategic Lines</i>									
Northern	9,08,616	1,57,660	7,74,948	18,41,224	11,546	18,52,770	..	18,52,770	
GRAND TOTAL	1,31,58,86,878	27,21,26,626	2,86,14,38,986	4,44,94,52,490	12,62,87,970	4,57,57,40,460	—	76,92,804	4,56,80,47,656
							(A)		

P—Plan Expenditure.

N.P.—Non Plan Expenditure.

(A) Includes Rs. 55,01,420 on account of Gross Earnings of Worked Lines.

(B) Includes Rs. 43,70,816 on account of Share of Working Expenses of Worked Lines

(C) This is made up of as follows—

	Rs.
(i) Net Earnings	11,30,604
(ii) Arrear adjustment on the Southern Railway on account of difference between the actual net earnings and provisional net earnings for 1959-60 already adjusted in respect of Pondichery Railway, Cochin Harbour Railway and Tenali Repalli Railway	2,81,628
(iii) Rebate (Southern Railway)	68,752

Total .. 9,17,728

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

NET REVENUE RECEIPTS of INDIAN RAILWAYS for the year 1960-61.

4. The transactions under "Suspense" consist in the case of Receipts the difference between (1) the amounts earned but not realized 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.

6. The expenditure in this account does not include expenditure on Open Line Works—Revenue (Col. 5-Account No. 22) which though charged to revenue because of its being within the New Minor Works limit (Rs. 25,000), is really speaking, of a capital nature.

NET REVENUE RECEIPTS of INDIAN RAILWAYS for the year 1960-61

EXPENDITURE									
Ordinary Working Expenses (Col. 9 of Account No. 24-A)	Appropriation to Depreciation Reserve Fund	Renewals and Replacements	Deduct Expenditure from Depreciation Reserve Fund	Payments to Worked Lines	Gross Working Expenses	Suspense	Gross Expenditure	Net Receipts (Column 9 minus column 17)	Percentage of Working expenses (Col. 10 plus Col. 11) on Earnings (Col. 7)
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
53,40,37,292	7,75,65,000	10,16,30,102	10,16,30,102	9,08,935	61,25,11,227	— 51,53,910	60,73,57,317	28,40,51,174	68.15
43,10,53,853	6,88,34,000	9,85,08,106	9,85,08,106	..	49,98,87,853	— 21,14,589	49,77,73,264	15,46,47,056	76.62
45,60,22,603	6,75,43,000	8,48,97,089	8,48,97,089	..	52,35,65,603	— 21,40,821	52,14,24,782	12,02,08,308	81.45
21,85,83,031	2,64,11,000	3,84,22,643	3,84,22,643	..	24,40,94,031	— 45,29,927	24,04,64,104	—3,49,79,427	117.72
16,61,45,601	2,22,81,000	2,49,77,628	2,49,77,628	2,67,168	18,86,93,769	— 19,28,511	18,67,65,258	—5,21,18,375	141.90
49,83,94,790	5,96,55,000	10,97,96,315	10,97,96,315	—2,58,275	55,77,91,415	— 8,08,727	55,69,82,688	7,12,48,081	88.78
36,06,20,101	6,41,00,000	7,87,94,110	7,87,94,110	..	42,47,20,101	— 19,11,152	42,28,08,949	23,80,60,054	64.61
48,56,41,234	6,23,31,000	10,27,19,662	10,27,19,662	..	54,79,72,234	— 30,97,724	54,48,74,510	20,66,27,143	72.63
..	..	3,78,337	3,78,337	..	..	— 661	— 661	661	..
3,15,04,98,505	44,87,20,000	64,01,23,992	64,01,23,992	9,17,728	3,60,01,36,233	—2,16,86,022	3,57,84,50,211	98,77,44,675	78.69
27,13,978 NP	12,80,000	..	..	..	39,93,978	..	39,93,978	— 21,41,208	215.57
3,15,32,12,483 (B) NP	45,00,00,000 NP	64,01,23,992 P	64,01,23,992	(C) 9,17,728 NP	3,60,41,30,211	—2,16,86,022	3,58,24,44,189 NP	+ 98,56,03,467	78.75

No. 24-A—DETAILED ACCOUNT of ORDINARY WORKING EXPENSES on INDIAN RAILWAYS for the year 1960-61

Class and Name of Railway	Administration	Repairs and Maintenance	Operating Staff	Operation (Fuel)	Operation other than Staff and Fuel	Miscellaneous Expenses	Labour Welfare	Total Ordinary Working Expenses (Column 10 of Account No. 24)
CENTRAL GOVERNMENT								
INDIAN RAILWAYS								
<i>Commercial Lines</i>								
Central	5,70,94,749	16,78,30,595	10,10,11,788	11,57,90,217	3,11,88,273	4,60,56,432	1,50,65,238	53,40,37,292
Eastern	6,00,33,746	14,72,61,123	8,90,72,826	6,23,95,599	1,83,26,985	3,91,83,417	1,38,80,157	43,10,53,853
Northern	5,02,56,726	14,78,88,845	10,00,42,347	8,75,45,462	1,89,28,546	3,06,72,020	1,46,88,657	45,60,22,603
North Eastern	3,03,74,188	6,81,80,035	4,72,85,608	3,17,05,820	1,78,85,281	1,60,95,881	70,56,218	21,85,83,031
North East Frontier	2,02,83,529	5,74,64,520	3,20,53,019	2,39,48,033	1,32,67,897	1,10,86,291	80,42,312	16,61,45,601
Southern	5,20,69,827	14,01,00,030	10,12,78,167	12,63,36,928	2,80,41,285	3,87,81,038	1,17,87,515	49,83,94,790
South Eastern	4,72,43,284	11,28,23,173	6,65,10,138	6,69,32,580	2,75,55,436	2,64,71,632	1,30,83,858	36,06,20,101
Western	5,05,50,817	15,53,58,068	9,85,08,620	11,24,92,735	2,76,69,180	2,99,60,851	1,31,00,963	48,56,41,234
Miscellaneous	..	..	..	..	..	..	..	..
TOTAL COMMERCIAL LINES	37,48,06,866	99,69,06,389	63,37,62,513	62,71,47,374	18,28,62,883	23,83,07,562	9,67,04,918	3,15,04,98,505
<i>Strategic Lines</i>								
Northern	2,63,591	6,12,095	6,97,693	8,28,350	1,06,710	1,43,647	61,892	27,13,978
GRAND TOTAL	37,50,70,457	99,75,18,484	63,44,60,206	62,79,75,724	18,29,69,593	23,84,51,209	9,67,66,810	3,15,32,12,483 NP

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.
N.P.—Non-Plan expenditure.

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

This account indicates the amounts received into and withdrawn from the Depreciation Reserve Fund during the year and the balance at the close of the year.

2. The Depreciation Reserve Fund was started from the 1st April, 1924 to provide for renewal of all wasting assets excepting formation, fencing and ballast. It was credited every year with an amount equal to the total expenditure to end of previous year on different classes of assets divided by the number of years of assumed normal life of each class, no credit being given in respect of any unit after the expiry of its assumed normal life. From 1935-36, the fund was credited with an amount equal to 1/60th of the total capital outlay to end of the previous year.

3. Under the Convention of 1949, the entire expenditure on replacement and renewal of assets including the inflationary and improvement elements was decided to be charged to the Depreciation Reserve Fund. The annual contribution to the Fund was fixed at a minimum of Rs. 15 crores for a period of five years from 1950-51 but the actual contribution during these

years was Rs. 30 crores per annum on an ad-hoc basis to meet increased expenditure on replacements and renewals. Between 1955-56 and 1960-61 the annual contribution has been fixed at Rs. 45 crores.

4. From 1950-51, the interest earned on the balance of the Depreciation Reserve Fund is also credited to the Fund instead of crediting it to Revenue as was the earlier practice.

5. The accounts for the Pre-partition period, that is, 1st April, 1947 to 14th August, 1947, have not yet been closed due to non-receipt of the accounts of the undivided B.A. and N.W. Railways from the Pakistan authorities. The opening balance of Rs. 92.51 crores in the fund as on 15th August 1947 was therefore adopted on an approximate basis. The closing balance in the Fund as on 31st March, 1961, is therefore still provisional and necessary adjustment shall have to 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.

Account 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.

The balance is still provisional due to non-closing of the pre-partition Accounts (1st April, 1947 to 14th August, 1947). In the absence of the actual closing balance on 14th August, 1947, the entire balance on that date, worked out on *ad hoc* basis *viz.*, Rs. 14,67,18,582 was adopted in the Indian Dominion Books on 15th August, 1947. Pending final closing of the accounts for the period ending 14th August, 1947 and an agreed division of assets and liabilities between the two Dominions, India and Pakistan an *ad hoc* reduction of 15 per cent. in the pre-partition balances was made during the year 1958-59 on the basis of Approximate Capital-at-Charge apportioned to Pakistan at the time of partition. As a result of this reduction and other adjustments, revised balance as on 15th August, 1947, now stands at Rs. 12,45,61,223.

2. The Development Fund was set up on 1st April, 1950 on the recommendation of the Railway Convention Committee 1949. The Betterment Fund, which had been created from 1946-47 by transfer of a sum of Rs. 12 crores from the Revenue Reserve Fund to meet expenditure on Amenities to Passengers, Labour Welfare Works and on Unremunerative Operative Improvements costing not more than Rs. 3 lakhs each (during 1949-50, the scope of the Betterment Fund was confined only to works relating to passenger amenities) was merged in this fund. The Development Fund was originally meant for financing expenditure on (i) Passenger Amenities Works, (ii) Labour Welfare Works including class IV staff quarters costing individually more than Rs. 25 thousands, (iii) the excess of over Rs. 3 lakhs in the cost of each unremunerative project for an improvement of operational efficiency and (iv) construction of new lines which were necessary but unremunerative.

3. From 1st April, 1955 on the recommendation of the Railway Convention Committee 1954, the cost of new unremunerative lines was decided to be charged to Capital from the

beginning. The scope of the fund was also widened from that date. The items of expenditure at present charged to the fund are—

- (i) The cost of all works for providing amenities to the Passengers and other Railway Users,
- (ii) The cost of all Labour Welfare Works estimated to cost individually above Rs. 25,000 including quarters for class III and class IV staff; and
- (iii) The entire expenditure on unremunerative improvements works costing more than Rs. 3 lakhs each. Prior to 1st April, 1955 works which failed to earn a return of 4.25 per cent. on the estimated cost, after making an allowance for depreciation, operation and maintenance, were deemed to be unremunerative. This limit was also raised to 5 per cent. from that date.

The fund is fed from surplus by such appropriation as may be fixed by the Railway Board and voted by the Parliament through the "the Demand for Grants". The interest received from the General Revenues on the fund balance which is held in deposit with the Central Government is also credited to the fund.

The Convention also provides that Railways can borrow their requirements temporarily from General Finance at the average borrowing rate of interest if the balances in the Development Fund are not sufficient. Under this arrangement loans amounting to Rs. 10,97,63,000, Rs. 14,84,69,000 and Rs. 3,57,66,000 were obtained from the General Revenues during 1958-59, 1959-60 and 1960-61 respectively. These loans have not been repaid to the General Revenues so far.

4. No contribution was made to the fund during the years 1947-48 and 1949-50. The contribution made to the fund during the years 1946-47, 1948-49, 1950-51, 1951-52, 1952-53, 1953-54, 1954-55, 1955-56, 1956-57, 1957-58, 1958-59, 1959-60 and 1960-61 amounted to Rs. 3 crores, Rs. 83,62,000 Rs. 10 crores, Rs. 10 crores, Rs. 12 crores, Rs. 2.56 crores, Rs. 9.10 crores, Rs. 7.08 crores, Rs. 20.22 crores, Rs. 13.38 crores, Rs. 8.93 crores, Rs. 20.12 and Rs. 32.01 crores respectively.

No. 25-B—ACCOUNT of RAILWAY DEVELOPMENT FUND for the year ended 31st March, 1961.

During 1960-61

Balance on 1st 1st April, 1960	Receipts			Payments			Balance on 31st March, 1961	
	Contribution from surplus	Loans from Central Govt.	Interest	Total	Repayment of: (i) Loans from Cen- tral Govt. (ii) Interest thereon	Open Line Works		Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) 7,36,43,371	32,01,42,160	3,57,66,000	48,08,091	36,07,16,251	(i) Nil. (ii) (NP)98,57,305	(P) 23,31,79,257	24,30,36,562	19,13,23,060

(a) Excludes Rs. 4,87,60,782 on account of expenditure incurred on quarters for class III and class IV staff transferred without financial adjustment from D.R.F. and Capital and includes Rs. 86,625 on account of expenditure in connection with work Howrah Car shed extension of Store and shed for repairs etc. on Eastern Railway, Rs. 3,31,97,009 on account of cost of Utratia-Sultanpur-Zafarabad Branch Line and Pathankot Madhopur work construction on Northern Railway transferred to capital and Rs. 2/- as rounding off.

(P) Represents plan Expenditure.

Account No. 28—Account of Dividend chargeable against the Net Revenue Receipts of Indian Railways for the year ended 31st March 1961.

This account sets out in detail the method of calculation adopted for arriving at the amount contributed by Railways to the General Revenues. On the separation of Railway Finances from the General Revenues in 1924-25, the Railway Capital Account was permanently debited with the balance as on 31st March, 1924, of the Capital liability involved in the purchase of Railways. In consequence of this arrangement, the Railway Revenue Account was, till 1949-50 charged with the full interest in respect of liability outstanding on the 31st March, 1924 and also the capital expenditure incurred from year to year. In addition to this interest, 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 the Railways. The main features of the payment of the contribution of the railways to General Revenues are narrated hereunder—

1. 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 the 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 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.

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 Fund 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 Railway 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 was earlier, to repay to the Depreciation Reserve Fund main-

ained 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 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 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 India 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 the 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 had 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 the 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 companies on the purchase of lines. It was then decided that these amounts which to all intents and purposes, formed part of the capital of those 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 the companies and excluded from the capital outlay on which Railways were expected to pay a contribution of 1 per cent.

The decision to adopt the rate in force when the liabilities came into being was based on the assumption that the capital outlay was, the actual expenditure on the purchase and construction of Railways. It was, however, considered that it would be legitimate and correct according to commercial practice to adopt the rupee amount which would be required to discharge the liabilities in question and for this purpose to apply the standard rate of exchange to these transactions. The rate for conversion was accordingly, changed to 1s 6d the rupee with effect from the calculations for 1937-38.

4. From 1st April, 1943 that part of the convention which provided for the contribution and allocation of surpluses to General Revenues ceased to be in force and until a new convention was adopted by the Assembly, the allocation of the surplus on commercial lines between the Railway Reserve and General Revenues was to be decided each year on consideration of the needs of the Railways and General Revenues, the loss, if any, on Strategic lines being recovered from General Revenues. During 1943-44, 25% of the surplus on commercial lines was transferred to 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 1946-1947, contribution to General Revenues was made at 1% 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.)

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

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

6. With a view to ensuring the General Exchequer of a definite annual contribution from the Railway Revenues and of permitting the Railways to follow a long term policy, the arrangement of making payment of interest charges on fixed basis and the contribution from the Railway surplus on an apportioned basis, was, on the recommendation of the Railway Convention Committee of 1949, replaced by a single payment of dividend to General Revenues at 4% on the loaned capital invested out of the General Revenues in the Railway undertaking excepting unremunerative strategic lines. The pre-existing distinction between the rates of interest in respect of specific and non-specific debts ceased to exist from that date.

Accordingly the Railways were made liable to pay dividend at the fixed rate viz. 4% irrespective of the rates of interest paid and the sources from which the funds were obtained by the General Finance. This arrangement came into force from 1st April, 1950. The rate of dividend was reviewed by the Railway Convention Committee of 1954 and it was again fixed at 4% for a period of another 6 years from 1st April 1955 to 31st March, 1961. However, with effect from 1st April 1955, the dividend on the element of over-capitalisation and on the Capital-at-charge of new lines for a period of first 5 years of their opening is assessed at the average borrowing rate charged by the Government of India to Commercial Departments from year to year. A moratorium has been granted in respect of the dividend payable on the Capital invested on the new lines during the period of construction and upto the end of the fifth year of their opening for traffic, the deferred amount being repaid from the sixth year onwards only if the net income of the new lines leaves a surplus after the payment of the current dividend.

7. The book value of the assets of ex. States Railways which were merged with the Indian Railway system, 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. States 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.

8. 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.

ACCOUNT No. 26—STATEMENT of dividend paid to GENERAL REVENUES during the year 1960-61

	Rs.	Rs.
1 Total Capital-at-Charge to end of 1959-60		14,32,28,08,996
2 <i>Deduct—</i>		
(i) Capital contributed by Companies	3,00,496	
(ii) 5% Debenture Stock of N.E. Railway	50,415	
(iii) Capital incurred on unremunerative Strategic Lines to end of 1959-60 (Last year it was taken as 31,88,95,387).	4,12,30,309	
(iv) Element of over-capitalization (previous figure 99,99,39,000)	1,20,65,76,941	
(v) Capital incurred on new lines to end of 1959-60 (last year it was taken as 36,86,35,068)	36,91,00,658	
		1,61,78,58,819
3 Net Capital-at-Charge to end of 1959-60 on which dividend is payable at 4%		12,70,49,50,086
4 Transfers without financial adjustment during 1960-61		
(i) Revision of Prepartition balances	17,44,741	
(ii) Revision of Ex. State Railway Balances	—39,375	
(iii) Other Adjustments, i.e. credit transfers from D.F. to Capital etc.	—1,07,01,672	
		—89,96,306
5 Net Capital-at-Charge on 1-4-60 (3 plus 4)		12,89,59,53,780
6 Capital outlay incurred during 1960-61		89,54,66,662
7 <i>Less</i>		
(i) Capital Outlay incurred on un-remunerative strategic lines during 1960-61	4,77,91,188	
(ii) Capital outlay incurred on new lines during 1960-61	18,13,05,112	
		22,90,96,300
8 Net Capital outlay for 1960-61 (6—7)		66,63,70,362
9 Half of the net Capital Outlay for 1960-61		33,31,85,181
10 Total Capital-at-Charge on which dividend at 4% is payable (5 plus 9)		13,02,91,38,961
11 Dividend payable at 4% on item 10		52,11,65,558
12 Dividend payable at the average rate of interest (3.57%) on element of over-capitalisation (item 2 (iv))		4,30,74,797
13 <i>Arrear Adjustments—</i>		
(i) Arrears of dividend payable at the average rate of interest on the Capital outlay of new lines for the period of moratorium.		
(ii) <i>Other Items</i>		
(a) Dividend excess paid on account of revision of element of over-capitalisation from 1955-56 to 1959-60 (Rs. 1,20,65,04,829 for 1955-56 to 1957-58 and Rs. 1,20,65,76,941 for 1958-59 and 1960-60)	—64,04,262	
(b) Dividend excess paid on Strategic lines on N.E. Rly during 1960-60	—58,098	
(c) Dividend excess paid on Rs. 4,65,991 on account of New Lines on Eastern Railway during 1960-60	—9,312	
(d) Arrear adjustment on account of revision of <i>ad hoc</i> balances as on 15-8-47 (From 15-8-47 to 31-3-1960)	8,44,845	
(e) Arrear adjustment on account of revision of ex-State Rly. balances as on 1-4-1960 (From 1-4-1950 to 31-3-1960)	—15,750	
		—56,43,177
14 Total Dividend		55,85,97,178

No. 27—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (GOVERNMENT SHARE of SURPLUS PROFITS and REPAYMENT OF ADVANCES OF INTEREST ETC.) credited to CENTRAL REVENUES during the year 1960-61.

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 134.)

CENTRAL GOVERNMENT	Rs.	Rs.
Government Share of Surplus Profits—		
Central Provinces (Central)	2,05,184	Guarantee etc. received from—
Land (Northeastern)	36,000	Total Guarantee etc.
Shahdara Saharanpur (Northern)	63,211	Total Central Government
Katakhal Lala Bazar (Northeast Frontier)	37,364	Indian
		England
Total Surplus Profits	3,41,759	Exchange
		..
		..
		..

No. 27-A—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND SUBSIDY and ADVANCES OF INTEREST) debited to CENTRAL REVENUES during the year 1960-61.

This Account sets forth the expenditure on certain subsidised railways in which Government has no Capital Interest (see paragraph 4—6 of the General Note, page 134).

CENTRAL GOVERNMENT	Rs.	Rs.
Land	Subsidy—
		Eastern—
		Kalighat Falta Railway
		Ahmedpur Katwa Railway
		Burdwan Katwa Railway
		Fatwa Islampur Light Railway
		South Eastern—
		Bankura Damodar River Railway
		Total Subsidy
Total Land	9,96,973
		Total Central Government
		(a) 9,96,973

(a) Represents Non-Plan expenditure.

No. 28—ACCOUNT of RAILWAY MISCELLANEOUS RECEIPTS for the year 1960-61

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

CENTRAL GOVERNMENT

	Rs.		Rs.
Miscellaneous Receipts	3,59,11,370	India	3,45,04,179
		England	14,04,748
Total Central Government	3,59,11,370	Exchange	2,443

No. 28-A—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1960-61

This Account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specified railways, such as, outlays on surveys, which when the line is constructed at some future dates 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 Offices has been debited to the Railways and included in this Account instead of in Account No. 79-B as before.

CENTRAL GOVERNMENT

	Rs.		Rs.
<i>Commercial Lines—</i>		<i>Strategic Lines—</i>	
Railway Board	92,84,285	Audit	2,473
Inspection	2,84,182	Inspection	818
Audit (a) 61,00,204		Total Strategic Lines	3,291
Other Establishment	88,61,894	Total Central Government	(b) 2,71,55,597
Survey	16,46,625		
Miscellaneous charges	9,75,116	India	2,68,75,909
		England	2,79,202
Total Commercial Lines	2,71,52,306	Exchange	486

(a) Includes Rs. 3,00,000 (charged expenditure) representing cost of Railway Wing of the office of the Comptroller and Auditor General. This amount has not passed through "26—Audit" in terms of Comptroller and Auditor General of India's letter No. 718-Comp 1/108-56, dated 29th September 1956.

(b) Represents Non-Plan expenditure.

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

Capital Account	{	Within the Revenue Account	Rs. 2,57,389	Revenue Account	{	Receipts	Rs. 7,59,99,573
		Outside the Revenue Account :—				Expenditure	31,44,45,893
			58,46,07,849				
		Works (Commercial)	(a) 2,81,60,531				
		Works (Non-Commercial)	(a) 50,17,599				

Amount of each Account

Major Head	Number of Account	Detail of Accounts	Page	Major Head Total		
				Detail	Revenue	Expenditure
				Rs.	Rs.	Rs.
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Net loss.	158-159	23,84,46,320		
	30	Statement of Financial Results of Irrigation, etc., Works (Commercial).	160—175	..	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Capital Expenditure on the Construction of Irrigation, Navigation, Embankment and Drainage Works—	176—189	..	..	..
		Within the Revenue Account.	186	..	..	2,57,389
		Outside the Revenue Account—				
		Works (Commercial).	186	..	..	58,46,07,849
		Works (Non-Commercial).	189	..	..	(a) 2,81,60,531 22,12,20,587 (a) 50,17,599
"	31-A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works (Commercial).	191—193	..	..	..
		Total		..	..	80,60,85,825 (a) 3,31,78,130
Irrigation, Navigation, Embankment and Drainage Works (Commercial)	30	Direct Receipts		..	17,76,22,272	..
	30	Deduct—Working Expenses.	160—175	..	15,64,56,515	..
		NET RECEIPTS		..	2,11,65,757	..
	30	Indirect Receipts		..	2,20,41,842	..
	30	Interest on Capital		..		19,69,94,430
Irrigation etc., Works (Non-Commercial)	29	Receipts	158-159	..	3,27,91,974	..
	35	Other Revenue Expenditure financed from Ordinary Revenues.	216-217	..	..	11,74,51,463
		Total		..	7,59,99,573	31,44,45,893

Met from Contingency Fund.

C. and CC.—Irrigation, etc.

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 broad distinction is, therefore, between works for which accounts are kept on a quasi-commercial basis and those for which such accounts are not kept. For a quasi-commercial account it is essential to maintain Capital and Revenue Accounts since it is by reference to these accounts that the financial results of the works can be determined.

Prior to the 1st April, 1956 Capital and Revenue Accounts were kept in respect of only those works for which maintenance of accounts on a quasi-commercial basis was considered necessary while those for which it was either impossible or unnecessary to maintain such accounts, no Capital and Revenue Accounts were kept. With effect from 1st April, 1956 these works have been redesignated as 'Works (Commercial)' and 'Works (Non-Commercial)' respectively. The same distinction has also been made in the nomenclature of the irrigation major heads with effect from the same date. With effect from the same date it has been decided by the Government of India that the expenditure on Irrigation Works, such as flood protection works, tanks etc., which satisfy the definition of Capital Expenditure and which prior to 1st April, 1956 used to be booked under the head '18-Other Revenue Expenditure financed from Ordinary Revenues' is to be accounted for under the new capital major head outside the Revenue Account namely "68-A-Construction of Irrigation etc. Works (Non-Commercial)" opened for the purpose, provided that the cost of each work exceeds Rs. 20,000 or if the cost is below this limit, the works are of a similar character and form part of the scheme the cost of which as a whole exceeds Rs. one lakh. This change has also been brought into effect by the Governments of Andhra Pradesh, Kerala, Madhya Pradesh, Madras, Mysore, Punjab, Rajasthan and West Bengal from the accounts for 1956-57, by the Governments of Assam and Bombay from 1957-58 and by the Governments of Bihar and Jammu and Kashmir from 1958-59.

3. Works (Commercial) are further sub-divided into (a) works which are productive and (b) those which are unproductive. Works (Non-Commercial) are by their very nature 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 estimates, 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 work 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. (1) Prior to 1st April, 1956 all capital expenditure upon works for which capital accounts were kept was as a general rule recorded in the first instance under a single major head outside the revenue account. From the total expenditure recorded under this head lump deductions were 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 was that the net total finally recorded under this head represented that portion of the expenditure on the construction of works for which Capital Accounts were kept which was financed outside the Revenue Account. With effect from the accounts for the year 1956-57, it has been decided by the Government of India that capital expenditure which used to be previously charged to the capital head within the Revenue Account might be charged to the corresponding head outside the revenue account. This change has also been brought into effect by the Governments of Andhra Pradesh, Kerala, Madhya Pradesh, Madras, Mysore, Orissa, Punjab, Rajasthan and West Bengal from the accounts for 1956-57, by the Governments of Assam & Bombay from 1957-58 and by the Government of Bihar and Jammu and Kashmir from 1958-59. From the accounts for 1956-57, all capital expenditure upon Works (Commercial) is recorded under a single major head outside the revenue account, the head being divided, as before, 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, wherever necessary, of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund. 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 upto 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 which have 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 (Commercial) consist of—

- (a) Gross Receipts, including the Indirect Receipts (Account No. 30).
- (b) Working Expenses and Maintenance (Account Nos. 30 and 33), and
- (c) Interest on Capital (Account No. 30).

The working expenses of Works (Commercial) which formerly constituted an expenditure head, are shown as a *deduct* entry under Revenues.

(4) From the accounts for the year 1956-57, the Capital expenditure upon Works (Non-Commercial) is recorded under a separate major head outside the revenue account, the head being divided so as to show only (a) Irrigation and (b) Navigation, Embankment and Drainage Works. From the total expenditure recorded under this head lump deductions are made, wherever necessary, of the amounts financed from the Famine Relief Fund. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of Works (Non-Commercial) which is financed outside the revenue account. Works (Non-Commercial) 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 (Non-Commercial)". 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.

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 and revenue 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) Capital expenditure outside the Revenue Account on Works (Non-Commercial) (Account No. 31).
- (g) Receipts and Expenditure met from Ordinary Revenues on Works (Non-Commercial) (Account Nos. 34 & 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 then United Provinces in 1929-30 and 1930-31.

No. 29—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION,

	BEAS							Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
WORKS (COMMERCIAL)								
I—Gross Receipts—								
Direct Receipts . . . . .	..	13,09,843	..	1,01,91,289	16,01,878	6,11,800	..	1
Indirect Receipts—								
Portion of Land Revenue due to Works	..	..	..	..	..	..	..	2
Irrigation Cess . . . . .	..	..	..	..	..	..	..	3
Betterment Levy . . . . .	..	..	..	..	..	7,307	..	4
Total . . . . .	..	13,09,843	..	1,01,91,289	16,01,878	6,19,167	..	5
Deduct—Working Expenses . . . . .	..	1,33,34,404	..	1,16,36,876	38,85,520	10,27,538	..	6
Net Receipts . . . . .	..	—1,20,34,561	..	—14,45,587	—22,83,642	—4,03,366	..	7
II—Interest on Capital . . . . .	..	3,29,72,804	..	37,14,613	2,08,90,191	61,64,119	..	8
III—Net Revenue . . . . .	..	—4,49,07,365	..	—51,60,200	—2,31,72,833	—65,67,504	..	9
WORKS (NON-COMMERCIAL)								
IV—Direct Receipts	17,372	1,68,431	1,27,245	20,20,723	9,66,425	16,90,490	74,26,912	10
Indirect Receipts—								
Portion of Land Revenue due to Works	..	..	..	..	59,892	..	..	11
Irrigation Cess . . . . .	..	..	..	..	..	..	..	12
Betterment Levy . . . . .	..	..	..	..	..	..	..	13
Subvention from the Government of India for Development Schemes	..	..	..	..	..	..	..	14
Total	17,372	1,68,431	1,27,245	20,20,723	9,66,237	16,90,490	74,26,912	15
V—Expenditure (a)	12,65,643	1,24,22,295	80,25,293	46,39,961	53,05,516	80,59,998	49,75,113	16
VI—Net Expenditure	12,48,271	1,22,34,864	79,18,038	20,00,239	48,37,189	33,79,468	—24,51,796	17
Capital Outlay								
During the year								
(i) Works—(Commercial)—	..	4,39,10,005	..	27,00,543	7,09,67,232	1,05,64,370	1,56,90,288	18
(ii) Works—(Non-Commercial)—	22,53,783	3,14,42,028	1,25,10,290	5,69,41,223	1,22,62,509	1,20,12,567	2,11,99,837	19
To end of the year—								
(i) Works (Commercial)	1,16,58,986	(c) 75,48,62,295	..	27,71,40,695	55,06,66,218	(b) 14,28,77,271	12,63,62,110	20
(ii) Works (Non-Commercial)	62,83,866	(c) 10,34,20,610	15,42,09,906	14,59,71,695	1,22,62,509	(d) 5,58,96,751	7,59,07,362	21

(a) Expenditure of Rs. 13,67,417 and Rs. 579 relating to 1959-60 and 1960-61 respectively in respect of the Beas Dam Project transferred *Proforma* to "80 A—III—Beas Dam Project".

(b) Following the budget, receipts from both Commercial and Non-Commercial Irrigation works have been booked under this head. Out of this, receipts from Commercial works, however, amount to Rs. 7,85,327.

(c) See footnote (a) and (b) on Page 187.

(d) See footnotes (a) (f) (g) (h) (i) (j) (k) on page 181.

(e) See footnote (a) (c) and (d) on page 177.

(f) Includes Rs. 18,420 as share of collection charges in Civil Department.

(g) Met out of Contingency Fund.

(h) See footnote (b) on page 179.

(i) See footnote (c) on page 187.

(j) This includes the transactions of the Composite Bombay State for the period from 1st to 30th April, 1960.

(k) The figures shown in this line include revenue as well as capital expenditure on Works and Schemes the cost of which does not individually exceed Rs. 20,000 Rs. 1,00,000 respectively as such Capital Expenditure is not recorded separately in the accounts.

(l) See footnote (c) and (d) on Page 189.

EMBANKMENT and DRAINAGE WORKS for the year ended 31st March, 1961

GOVERNMENTS												
Item No.	Government of Madras	Government of Maharashtra (j)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total	Total Central and State Governments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	10,60,904	1,29,04,637	78,84,901	12,60,079	4,48,12,565	43,15,454	9,07,30,784	8,58,088	..	17,76,32,272	17,76,32,272	
2	1,36,23,200	816	1,64,000	(f) 3,49,971	24,12,973	..	39,24,856	..	..	2,05,37,876	2,05,37,876
3	..	12,36,987	..	..	..	..	..	..	..	12,36,987	12,36,987
4	..	..	-10,906	..	2,70,778	..	..	..	..	2,67,179	2,67,179
5	1,46,84,134	1,41,42,430	60,19,995	17,10,060	4,74,96,316	43,15,454	9,47,15,440	8,58,088	..	19,96,64,114	19,96,64,114	
6	91,55,953	42,75,592	33,37,543	31,63,923	2,11,17,954	11,43,708	7,69,04,575	20,32,905	..	15,84,56,516	15,84,56,516	
7	55,28,211	69,66,838	-3,17,553	-12,93,878	2,63,78,362	31,66,746	1,78,10,865	-17,74,817	..	4,32,07,599	4,32,07,599	
8	2,36,45,114	1,93,32,874	2,08,85,089	15,75,336	1,52,39,186	22,95,215	4,80,04,074	22,74,824	..	19,69,94,430	19,69,94,430	
9	-1,81,16,903	-62,67,036	-2,12,02,632	-28,69,214	1,11,89,176	8,71,531	-3,01,93,209	-40,49,641	..	-15,37,86,831	-15,37,86,831	
10	2,22,894	10,50,616	62,426	1,64,797	25,572	28,72,101	29,89,332	4,35,418	8,33,365	2,10,79,849	2,10,97,231	
11	1,05,81,244	5,00,518	3,80,000	1,52,685	..	..	..	..	..	1,16,54,339	1,16,54,339
12	..	20,414	..	..	..	..	..	..	..	20,414	20,414
13	..	..	..	..	..	..	..	..	..	..	..
14	..	20,000	..	..	..	..	..	..	..	20,000	20,000
15	1,08,08,138	15,91,548	4,12,420	3,17,482	25,572	28,72,101	29,89,332	4,35,418	(b) 8,33,365	3,27,74,602	3,27,91,974	
16	1,26,07,569	56,28,959	1,53,13,024	43,98,983	66,35,395	57,81,718	84,27,855	1,16,29,255	55,47,031	11,61,85,820	11,74,51,463	
17	17,02,421	40,37,411	1,48,99,594	40,81,501	68,09,822	29,09,617	54,38,473	1,10,93,837	47,13,656	8,34,11,218	8,46,59,489	
18	4,04,72,499	8,80,12,118 } (g) 2,81,60,531	8,31,52,234	78,68,313	4,82,42,722	8,42,98,569	7,99,38,320	15,76,006	44,55,118	58,48,65,238 } (g) 2,81,60,531	58,48,65,233 } (g) 2,81,60,531	
19	1,82,66,979	2,17,64,666 } (g) 49,55,183	61,09,372 } (g) 62,406	34,78,811	..	..	..	64,07,937	1,24,67,703	21,89,65,549 } (g) 50,17,599	22,12,19,332 } (g) 50,17,599
20	50,34,75,622	(f) 42,94,41,222 } (g) 2,81,60,531	77,86,80,566	4,71,78,067	(a) 49,17,16,380	32,46,01,293	1,20,65,99,189	5,43,13,268	2,93,59,454	5,71,71,79,650 } (g) 2,81,60,531	5,72,88,38,636 } (g) 2,81,60,531	
21	7,41,42,112	(f) 13,93,26,861 } (g) 49,55,183	3,76,84,028 } (g) 62,406	2,37,71,739	21,79,777	..	..	1,93,73,356	4,43,43,427	86,95,50,193 } (g) 50,17,599	89,58,34,059 } (g) 50,17,599
										Central	State	Total
										Rs.	Rs.	Rs.
Notes—												
Net Revenue from Works (Commercial) (See III above)										..	-15,37,86,831	-15,37,86,831
Deduct—Net Expenditure on Works (Non-Commercial) (See VI above)										12,48,271	8,34,11,218	8,46,59,489
Net gain on Irrigation, Navigation etc. Works recorded in Account Nos. 2, 3, 5 & 6										-12,48,271	-23,71,98,049	-23,84,46,320

No. 30—STATEMENT showing the RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1960-61			Item No.
		During 1960-61	To end of 1960.61	Direct Receipts	Indirect Receipts	Total Revenue Receipts	
		(For details see Account No. 31)						(For details see Account No. 32)
		Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT							
INDIA GENERAL							
A—IRRIGATION WORKS—							
Productive	Mahanadi Project	..	19,63,845	..	..	..	1
	Other Projects	..	19,77,580	..	..	..	2
	Total Productive	..	39,41,425	..	..	..	3
Unproductive	Other Projects	..	18,65,010	..	..	..	4
	Total Unproductive	..	18,65,010	..	..	..	5
	Total A—Irrigation Works	..	58,06,435	..	..	..	6
B—NAVIGATION, ETC. WORKS—							
Unproductive	Total Unproductive	..	92,018	..	..	..	7
	Total B—Navigation, etc. Works.	..	92,018	..	..	..	8
	Total India General	..	68,97,153	..	..	..	9
ASSAM							
A—IRRIGATION WORKS—							
Unproductive	Total Unproductive	..	1,114	..	..	..	10
B—NAVIGATION, ETC. WORKS—							
Unproductive	Total Unproductive	..	32,909	..	..	..	11
MADHYA PRADESH							
A—IRRIGATION WORKS—							
Productive	Total Productive	..	7,52,576	..	..	..	12
ORISSA							
A—IRRIGATION WORKS—							
Productive	Niraj and Tikkerpara Dams	..	1,32,240	..	..	..	13
SAURASHTRA							
A—IRRIGATION WORKS—							
Unproductive	Total Unproductive	..	..	..	..	..	14
BOMBAY							
A—IRRIGATION WORKS—							
Unproductive	Total Unproductive	..	10,82,584	..	..	..	15
PUNJAB (HIMACHAL PRADESH)							
A—IRRIGATION WORKS—							
Productive	Total Productive	..	36,71,081	..	..	..	16
Unproductive	Total Unproductive	..	49,329	..	..	..	17
TOTAL CENTRAL GOVERNMENT		..	1,16,58,986	..	..	..	18

DRAINAGE WORKS (Commercial), for the year ended 31st March, 1961

Item No.	EXCLUDING INTEREST			INCLUDING INTEREST		
	Working Expenses during 1960-61 (For details see Account No. 33) Rs.	Surplus of Revenue over Expenditure + or of Expenditure over Revenue Rs.	Rate per cent on Capital Outlay to end of the year	Interest on Capital Rs.	Surplus of Revenue over Expenditure + or of Expenditure over Revenue Rs.	Rate per cent on Capital Outlay to end of the year
1
2
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18

No. 30—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1960-61		
		During 1960-61	To end of 1960-61	Direct Receipts (For details see Account No. 32)	Indirect Receipts	Total Revenue Receipts
		(For details see Account No. 31)				
		Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS						
GOVERNMENT OF ANDHRA PRADESH						
A.—IRRIGATION WORKS—						
Productive	Godavari Delta System	4,28,196	2,91,77,238	6,11,997	69,07,034	75,19,031
	Krishna Delta System	31,04,336	6,04,34,624	3,15,432	1,17,54,966	1,20,70,298
	Nizamnagar Project . . . . .	..	..	..	..	..
	Other Projects . . . . .	..	80,49,020	3,813	5,88,598	5,71,409
	Total Productive	35,32,532	(a)11,86,00,882	9,30,242	1,92,30,498	2,01,99,798
Unproductive	Kurnool-Cuddapah Canal System	39,76,216	8,38,42,627	6,624	8,66,020	8,12,644
	Panner River Canals System . . . . .	..	61,66,362	8,334	11,87,262	11,96,896
	Tungabhadra Project	6,64,745	20,28,82,034	2,31,835	2,97,781	5,29,616
	Rallapad Project	2,38,897	1,04,36,749	..	..	..
	Upper Pennar Project	—33,225	1,56,03,061	..	..	..
	Bhairavutippa Project	6,60,045	1,43,71,306	..	..	..
	Lower Sagileru Project	—88,723	53,27,687	..	..	..
	Manair Project . . . . .	..	1,00,61,010	..	..	..
	Rajolibanda Diversion Scheme	37,35,103	4,49,26,408	..	..	..
	Koilsagar Project	18,516	91,07,689	..	..	..
	Musi Project	48,47,948	2,41,25,013	..	..	..
	Other Projects	3,13,56,210 1,902	20,26,39,224	20,789	39,76,798	39,97,587
	Total Unproductive	4,53,77,623	(a)63,01,98,423	2,67,582	62,67,861	65,25,443
	Total A—Irrigation Works	4,89,10,055	74,90,59,204	11,97,824	(a) 2,54,98,357	2,67,25,241
B.—NAVIGATION, ETC. WORKS—						
Unproductive	Buckingham Canal System . . . . .	..	58,03,061	1,12,019	..	1,12,019
	Total Unproductive . . . . .	..	58,03,061	1,12,019	..	1,12,019
	Total B—Navigation, etc. Works. . . . . .	..	58,03,061	1,12,019	..	1,12,019
	Total Government of Andhra Pradesh.	4,89,10,055	75,48,62,265	13,09,843	..	13,09,843
A.—IRRIGATION WORKS—						
Productive	GOVERNMENT OF BIHAR					
	Sone Canal . . . . .	..	2,58,96,513	70,80,318	..	70,80,318
	Patna-Baktiarpur-Bihar-sharif Ekangarsarai Bihar Emergency Irrigation Scheme	65,754	1,78,56,228	5,93,525	..	5,93,525
	300 Tubewells in North Bihar	3,38,946	1,12,01,226	4,60,295	..	4,60,295
	350 Tubewells under Technical Co-operation Agreement Programme	4,12,802	1,96,93,175	98,727	..	98,727
	Other Projects	19,38,736	67,31,834	6,10,216	..	6,10,216
	Total Productive	27,55,637	8,12,80,976	88,53,081	..	88,53,081
	Carried over	27,55,637	8,12,80,976	88,53,081	..	88,53,081
	Total Government of Bihar.	4,89,10,055	75,48,62,265	13,09,843	..	13,09,843

(a) These are charged.

(b) See footnote (a) on page 177.

(c) See footnote (c) on page 177.

(d) Represents the amount adjusted proforma for working out the financial results of the various schemes.

DRAINAGE WORKS (Commercial), for the year ended 31st March, 1961—*contd.*

Item No.	EXCLUDED INTEREST			INCLUDED INTEREST		
	Working Expenses during 1960-61 (For details see Account No. 33)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year	Interest on Capital (a)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
	Rs.	Rs.		Rs.	Rs.	
1	68,01,608	+23,17,428	+7.04	13,06,390	+10,39,043	+3.46
2	47,70,542	+73,99,786	+9.05	28,11,229	+34,88,627	+4.33
3	..	..	..	..	..	..
4	3,56,294	+2,15,205	+3.38	4,25,938	-2,10,793	-2.33
5	3,03,26,344	+06,32,304	+6.97	55,45,567	+42,86,837	+3.61
6	4,56,000	+5,36,544	+9.64	40,76,187	-35,38,583	-4.22
7	4,53,877	+7,42,219	+13.04	2,76,980	+4,65,269	+7.55
8	-3,07,870	+8,37,286	+0.41	94,51,596	-86,14,312	-4.25
9	..	..	..	5,24,861	-5,24,861	-5.03
10	..	..	..	8,15,331	-8,15,331	-5.16
11	..	..	..	7,30,631	-7,30,631	-5.08
12	..	..	..	3,05,844	-3,05,844	-5.25
13	41,147	-41,147	-0.41	3,27,220	-3,68,367	-3.66
14	..	..	..	6,67,932	-6,67,932	-1.40
15	27,936	-37,098	-6.30	3,00,136	-3,27,222	-3.59
16	..	..	..	10,37,042	-10,37,042	-4.30
17	22,06,621	+17,90,966	+0.88	36,54,448	-68,63,482	-2.29
18	26,96,651	+38,38,792	+0.61	2,71,66,840	-2,33,26,048	-3.70
19	1,26,24,995	+1,34,71,188	+1.63	2,27,12,297	-1,90,41,211	-2.64
20	3,09,409	-1,97,390	-3.40	2,60,407	-4,57,797	-7.89
21	3,09,409	-1,97,390	-3.40	2,60,407	-4,57,797	-7.89
22	3,09,409	-1,97,390	-3.40	2,60,407	-4,57,797	-7.89
23	1,33,34,404	-1,20,24,661	-1.59	3,20,72,804	-4,49,97,265	-5.96
24	22,64,289	+28,25,929	+14.77	8,64,734	+29,61,195	+11.43
25	13,39,436	-7,95,911	-4.46	7,57,492	-15,53,403	-6.70
26	20,15,736	-15,55,491	-13.99	4,68,650	-20,24,241	-18.07
27	16,01,022	-14,03,295	-7.16	8,23,951	-22,26,246	-11.36
28	24,36,761	-18,26,535	-27.13	3,54,808	-21,81,338	-32.40
29	1,06,07,354	-17,54,303	-2.16	32,69,830	-50,24,133	-6.18
30	1,06,07,354	-17,54,303	-2.16	32,69,830	-50,24,133	-6.18
31	1,33,34,404	-1,20,24,661	-1.59	3,20,72,804	-4,49,97,265	-5.96

No. 30—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, EMBANKMENT

Class of Work	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1960-61			Item No.
		During 1960-61	To the end of 1960-61	Direct Receipts (For details see Account No. 32)	Indirect Receipts	Total Revenue Receipts	
		(For details see Account No. 31)					
	Brought forward	Rs. 4,89,10,055	Rs. 75,48,62,365	Rs. 13,09,843	Rs. ..	Rs. 13,09,843	1
		27,55,637	8,12,80,976	88,53,081	..	88,53,081	2
A.—IRRIGATION WORKS—concl.	GOVERNMENT OF BIHAR—concl.						
Unproductive	Tribeni Canal	..	79,29,152	10,65,159	..	10,65,159	3
	Other Projects	10,906	9,86,76,632	2,73,049	..	2,73,049	4
	Total Unproductive	10,906	10,66,05,784	13,38,208	..	13,38,208	5
	Total A.—Irrigation Works	27,66,543	18,78,86,760	1,01,91,289	..	1,01,91,289	6
B.—NAVIGATION, ETC. WORKS—							
Unproductive	Drainage Schemes	..	8,92,59,875	..	..	..	7
	Total Unproductive	..	8,92,59,875	..	..	..	8
	Total B.—Navigation, etc. Works	..	8,92,59,875	..	..	..	9
	Total Government of Bihar	27,66,543	27,71,46,635	(b)1,01,91,289	..	1,01,91,289	10
A.—IRRIGATION WORKS—	GOVERNMENT OF GUJARAT						
Productive	Kakrapar Weir and Canal	90,35,770	13,08,09,092	56,026	..	56,026	11
	Kadana Project	4,36,426	92,10,906	..	..	..	12
	Hathamati Reservoir Project (Kajkot area)	59,03,944	1,26,24,445	..	..	..	13
	Other Projects	23,40,000	41,57,049	13,556	..	13,556	14
	Total Productive	1,77,15,940	15,63,01,492	69,582	..	69,582	15
Unproductive	Mahi Canal	84,60,292	12,78,45,577	..	..	..	16
	Patadungri Tank	57,106	71,36,595	1,448	..	1,448	17
	Fatewadi Eight Months Canal	3,11,668	79,53,396	2,15,059	..	2,15,059	18
	Dam on River Sassi	29,785	81,01,331	..	..	..	19
	Ranghola Irrigation Scheme	7,803	61,20,231	87,167	..	87,167	20
	Moj Irrigation Scheme	8,381	84,85,781	1,29,783	..	1,29,783	21
	Aji-Irrigation Scheme	8,769	66,83,048	..	..	..	22
	Hiran Irrigation Scheme	64,229	80,99,310	..	..	..	23
	Shetranji Irrigation Scheme	37,86,585	2,38,21,266	..	..	..	24
	Wadhawan Bhogavo Irrigation Scheme	1,73,409	62,06,085	..	..	..	25
	Bhadar Irrigation Scheme	41,34,036	1,10,69,611	..	..	..	26
	Other Projects	3,61,89,841	16,48,80,244	10,98,839	..	10,98,839	27
	Total Unproductive	5,32,31,693	39,62,81,475	(c)15,32,296	..	15,32,296	28
	Total A.—Irrigation Works	7,09,47,533	55,25,82,967	16,01,878	..	16,01,878	29
	Carried over	7,09,47,533	55,25,82,967	16,01,878	..	16,01,878	30
		5,16,76,598	1,03,20,09,000	1,15,01,132	..	1,15,01,132	31

(a) These are charged.

(b) Represents the amount actually adjusted in the accounts. It, however includes Rs. 14,453 representing direct receipt relating to various schemes for which Administrative Accounts are kept.

(c) Represents the amount actually adjusted in the accounts. It, however includes Rs. 98,994 on account of Minor Irrigation Schemes in Kutch for which Administrative Accounts are kept.

and DRAINAGE WORKS (Commercial), for the year ended 31st March, 1961—contd.

No.	EXCLUDING INTEREST			INCLUDING INTEREST		
	Working Expenses during 1960-61 (For details see Account No. 33)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year	Interest on Capital (₹)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
	Rs.	Rs.		Rs.	Rs.	
1	1,33,31,604	-1,20,24,561	-1.59	3,23,72,804	-4,49,97,365	-5.96
2	1,06,07,384	-17,54,303	-2.16	32,69,830	-50,24,133	-6.18
3	3,26,981	+7,38,178	+9.31	2,64,778	+4,73,460	+5.97
4	7,02,511	-4,21,462	-0.43	1,80,005	-6,09,467	-0.63
5	10,29,492	+3,08,716	+0.29	4,44,783	-1,36,067	-0.13
6	1,16,36,876	-14,45,587	-0.77	37,14,613	-51,60,200	-2.75
7	..	..	..	..	..	..
8	..	..	..	..	..	..
9	..	..	..	..	..	..
10	1,16,36,876	-14,45,587	-0.82	37,14,613	-51,60,200	-1.86
11	8,72,397	-8,16,871	-0.63	61,32,628	-69,49,497	-4.87
12	..	..	..	3,64,209	-3,64,209	-3.85
13	..	..	..	3,39,930	-3,39,930	-2.70
14	..	+13,566	+0.33	1,10,744	-97,188	-2.34
15	8,72,397	-8,03,315	-0.51	69,47,509	-67,50,824	-4.32
16	6,08,902	-6,19,902	-0.48	50,20,387	-66,29,289	-4.40
17	2,15,602	-2,14,414	-3.00	2,93,106	-5,07,520	-7.11
18	4,82,656	-2,67,597	-3.36	3,21,898	-5,88,495	-7.40
19	48,506	-48,506	-0.60	3,33,486	-3,81,992	-4.71
20	49,039	+38,128	+0.63	2,52,293	-2,14,165	-3.53
21	74,757	+54,996	+0.65	3,49,828	-2,94,832	-3.47
22	..	..	..	2,69,175	-2,69,175	-4.09
23	..	..	..	3,32,763	-3,32,763	-4.11
24	..	..	..	13,04,994	-13,04,994	-3.86
25	..	..	..	2,52,258	-2,52,258	-4.06
26	..	..	..	3,43,954	-3,43,954	-3.11
27	15,32,871	-4,34,032	-0.26	68,74,826	-63,08,858	-3.83
28	30,12,623	-14,80,327	-0.37	1,49,47,968	-1,64,28,205	-4.14
29	38,85,520	-22,83,642	-0.41	2,68,95,477	-2,31,79,119	-4.19
30	38,85,520	-22,83,642	-0.41	2,08,95,477	-2,31,79,119	-4.19
31	2,49,71,280	-1,34,70,148	-1.30	3,66,87,417	-5,01,57,565	-4.86

No. 30—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION,

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1960-61			Item No.
		During 1960-61	To end of 1960-61	Direct Receipts (For details see Account No. 32)	Indirect Receipts	Total Revenue Receipts	
		(For details see Account No. 31)		Rs.	Rs.	Rs.	
	Brought forward	5,16,76,598	1,03,20,09,000	1,15,01,132	..	1,15,01,132	
		7,09,47,533	55,25,82,967	16,01,878	..	16,01,878	
GOVERNMENT OF GUJARAT—<i>concl'd.</i>							
B.—NAVIGATION etc. WORKS—	Total Productive	..	..	..	..	..
Productive	Total Unproductive	..	..	..	..	..
Unproductive							
Total B—Navigation etc. Works		..	..	..	..	..
Total Outlay on Construction		7,09,47,533	55,25,82,967	16,01,878	..	16,01,878	
Deduct—Outlay financed from Special Development Fund.		..	3,93,508	..	..	..
Deduct—Outlay financed from Sugar Cane Cess F. nd.		..	15,22,944	..	..	..
Total Government of Gujarat.		7,09,47,533	55,06,66,218	16,01,878	..	16,01,878	
A.—IRRIGATION WORKS—							
Productive	GOVERNMENT OF KERALA						
	Poochi Reservoir Schemes	1,14,820	2,28,39,969	73,289	6,257	79,546	
	Chalikudy River Diversion Scheme.	8,25,763	1,74,67,603	17,814	..	17,814	
	Other Projects	64,48,827	1,93,79,968	..	..	..
	Total Productive	73,89,409	4,96,87,553	91,103	(e) 6,257	97,360	
Unproductive	Total Unproductive	31,74,861	(c) 8,29,59,713	5,20,757	(e) 1,050	5,21,807	
Total A—Irrigation Works		1,05,64,270	(c) 14,26,47,271	6,11,860	7,307	6,19,167	
B.—NAVIGATION, etc. WORKS—							
Unproductive	Shanmughom Canal	..	2,30,000	..	..	..
	Total Unproductive	..	2,30,000	..	..	..
Total B.—Navigation etc. Works.		..	2,30,000	..	..	..
Total Government of Kerala		1,05,64,270	(e) 14,28,77,271	6,11,860	7,307	6,19,167	
GOVERNMENT OF MADHYA PRADESH							
A.—IRRIGATION—	Total Productive	1,56,60,938	12,69,96,875	..	..	..
Productive	Total Unproductive	..	2,65,235	..	..	..
Unproductive							
Total A—Irrigation Works		1,56,60,938	12,63,62,110	..	..	..
Total Government of Madhya Pradesh		1,56,60,938	12,63,62,110	..	..	..
GOVERNMENT OF MADRAS							
A.—IRRIGATION WORKS—	Cauvery Delta System	1,585	1,00,50,611	60,141	19,24,178	19,84,319	
Productive	Periyar System	..	1,04,64,627	39,237	8,44,882	8,84,119	
	Kodayar Irrigation Project	13,79,848	1,81,40,566	19,172	2,64,494	2,83,666	
	Other Projects	537	1,25,37,279	64,307	19,75,810	20,40,117	
	Total Productive	13,82,000	5,11,93,083	1,82,857	50,09,364	51,92,221	
	Carried over	13,82,000	5,11,93,083	1,82,857	50,09,364	51,92,221	
		14,88,49,339	1,85,19,14,589	1,37,14,870	7,307	1,37,22,177	

(a) Represents the amount actually adjusted in the accounts. The amount of Rs. 2,05,95,477 shown in the State Administrative Accounts has, however, been adopted for working out the financial results of various Schemes.

(b) These are charged.

(c) See footnote (b) on page 173.

(d) Represents the amount adjusted proforma which has been taken into account for showing the financial results of the various schemes.

(e) Figures do not tally with those shown in the Finance Accounts on account of corrections made since the Finance Accounts were published.

IRRIGATION and DRAINAGE WORKS (Commercial), for the year ended 31st March, 1961—contd.

Item No.	Working Expenses during 1960-61 (For details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (b)	INCLUDING INTEREST	
		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
	Rs.	Rs.		Rs.	Rs.	
1	2,49,71,260	-1,34,70,148	-1.30	3,66,87,417	-5,01,57,665	-4.86
2	38,55,520	-22,83,642	-0.41	2,08,95,477	-2,31,79,119	-4.19
3	..	..	..	..	..	..
4	..	..	..	..	..	..
5	..	..	..	..	..	..
6	38,55,520	-22,83,642	-0.41	(d) 2,08,95,477	-2,31,79,119	-4.19
7	..	..	..	..	..	..
8	..	..	..	..	..	..
9	38,55,520	-22,83,642	-0.41	(e) 2,08,50,191	-2,31,73,833	-4.21
10	2,59,098	-1,79,550	-0.79	10,25,199	-12,04,749	-5.27
11	1,77,936	-1,60,122	-0.92	7,67,970	-9,28,092	-5.31
12	..	..	..	7,15,165	-7,15,165	-3.69
13	4,37,032	-3,39,672	-0.57	25,08,334	-28,48,006	-4.77
14	5,85,520	-63,713	-0.07	36,55,785	-37,19,498	-4.48
15	10,22,552	-4,03,386	-0.28	61,64,119	-65,67,504	-4.60
16	..	..	..	..	..	..
17	..	..	..	..	..	..
18	..	..	..	..	..	..
19	10,22,552	-4,03,386	-0.28	61,64,119	-65,67,504	-4.60
20	..	..	..	..	..	..
21	..	..	..	..	..	..
22	..	..	..	..	..	..
23	..	..	..	..	..	..
24	13,48,593	+6,35,726	+6.32	4,48,720	+1,87,006	+1.86
25	7,01,727	+1,82,392	+1.74	4,70,908	-2,88,516	-2.75
26	8,59,098	-5,55,432	-3.06	7,21,285	-12,76,717	-7.03
27	21,49,606	-1,09,489	-0.87	5,77,747	-6,50,236	-5.42
28	50,39,024	+1,53,197	+0.29	22,11,660	-21,58,163	-4.02
29	50,39,024	+1,53,197	+0.29	22,11,660	-20,54,463	-4.02
30	2,98,79,352	-1,61,57,175	-0.87	6,37,41,727	-7,08,98,902	-4.31

No. 3)—STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, EMBANKMENT AND

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1960-61			Total Revenue Receipts
		During 1960-61	To end of 1960-61	Direct Receipts (For details see Account No. 32)	Indirect Receipts	Total Revenue Receipts	
		(For details see Account No. 31)		Rs.	Rs.	Rs.	
	Brought forward	Rs. 14,33,49,339 13,82,000	Rs. 1,85,19,14,599 5,11,93,033	Rs. 1,37,14,970 1,82,357	Rs. 7,307 60,09,161	Rs. 1,37,22,177 51,92,221	
A—IRRIGATION WORKS GOVERNMENT OF MADRAS—contd.							
Unproductive	Lower Bhavani Project	1,81,739	10,23,12,353	1,02,413	23,59,339	24,61,752	
	Mettur Canal Project	17,923	1,32,70,314	1,525	5,30,733	5,92,231	
	Manimuthar Project	-3,01,902	5,23,03,333	14,515	13,13,431	13,33,003	
	Aranari Project	-38,000	93,41,593	23	..	23	
	Amaravathi Project	-53,333	3,31,77,935	13,023	3,30,118	3,73,141	
	Vaigai Reservoir Project	27,72,723	2,12,23,339	..	..	..
	Sathanur Project	1,67,135	2,14,33,390	23,123	3,95,332	3,34,455	
	Kattalia High Level Canal Scheme	48,58,589	2,22,53,934	..	25,003	25,003	
	Krishnagiri Project	-1,27,273	1,53,91,300	1,037	60,334	61,371	
	Pullambadi Canal Scheme	21,91,703	1,91,11,501	..	33,334	33,934	
	Cauvery Mettur Scheme	-1,41,423	6,53,25,520	4,03,276	23,31,437	32,11,713	
	Other Projects	3,00,17,307	6,37,01,740	1,94,370	6,72,137	7,39,457	
	Total Unproductive	3,90,30,490	44,35,22,927	6,73,540	81,13,393	92,92,593	
	Total A—Irrigation Works	4,04,72,190	49,77,60,110	8,91,547	1,35,23,220	1,44,34,307	
B—NAVIGATION, ETC. WORKS—							
Unproductive	Buckingham Canal . . . . .	..	36,23,913	1,93,187	..	1,99,187	
	Other Projects . . . . .	..	1,32,939	1,170	..	1,170	
	Total Unproductive . . . . .	..	37,59,812	1,99,357	..	1,99,357	
	Total B—Navigation, etc. Works . . . . .	..	37,59,812	1,99,357	..	1,99,357	
	Total Government of Madras	4,04,72,190	50,14,75,322	10,90,904	1,35,33,330	1,46,34,164	
GOVERNMENT OF MAHARASHTRA							
A—IRRIGATION WORKS—							
Productive	Nira Left Bank Canal and Shatphal Tank	1,22,335	1,61,29,139	18,14,513	6,330	18,20,923	
	Kakrapar Weir on I Canal	9,47,740	(b)	6,491	..	6,491	
	Mutha Canal including Matoba Tank . . . . .	..	..	5,42,552	4,233	5,46,313	
	Pravara River Works	94,767	1,50,58,544	23,14,335	2,53,773	30,71,033	
	Other Projects	71,31,312	2,90,35,333	11,05,333	1,18,924	12,22,299	
	Total Productive	(e) 32,97,151 } (f) 1,01,33,172 } (d) 34,92,850 } (b) 35,92,850 }		62,33,150	3,84,348	66,67,498	
Unproductive	Budhial Tank	4,44,330	70,40,373	10,430	..	10,430	
	Godavari Canal	27,87,200	5,75,00,129	25,61,437	2,91,432	23,52,900	
	Nira Right Bank Canal	5,18,247	(c) 4,23,25,400	23,02,399	5,34,159	31,37,055	
	Mahi Canal	11,91,633	(b)	751	..	751	
	Rudhanagari Hydro-Electric Scheme	1,56,399	1,54,92,525	4,74,222	..	4,74,222	
	Panandurg Tank	12,478	(b)	..	..	..
	Fatewadi Eight Months Canal	8,642	(e)	10,559	..	10,559	
	Ghod River Weir and Canal	48,95,332	3,91,43,923	..	..	..
	Ushi Dam	-83,023	(b)	..	..	..
	Dam on River basai	1,247	(b)	..	..	..
	Shirur Irrigation Scheme	1,62,398	(b)	..	..	..
	Purna Project	1,16,31,211	3,53,77,543	..	..	..
	Other Projects	5,59,31,921	(a) 7,19,79,161	9,61,206	27,807	9,89,007	
	Total Unproductive	(d) 2,44,67,681 } (j)(h) 37,03,87,900 } (d) 2,14,37,381 } (d) 2,14,37,381 }		68,21,477	8,53,455	74,74,932	
	Total A—Irrigation Works	8,31,12,113 } (a)(g)(h) 43,03,71,112 } (d) 2,31,60,531 } (d) 2,31,60,531 }		1,29,04,627	12,37,803	1,41,42,430	
B—NAVIGATIONS, ETC. WORKS—							
Productive	Total Productive . . . . .	..	..	..	..	..
Unproductive	Total Unproductive . . . . .	..	..	..	..	..
	Total B—Navigation etc. Works . . . . .	..	..	..	..	..
	Total outlay on Construction	8,91,12,118 } (a)(g)(h) 43,03,71,112 } (d) 2,31,60,531 } (d) 2,31,60,531 }		1,29,04,627	12,37,803	1,41,42,430	
	Deduct—Outlay financed from Special De equipment Fund . . . . .	..	2,93,732	..	..	..
	Deduct—Outlay financed from Sugar Cane Cess Fund . . . . .	..	11,37,128	..	..	..
	Total Government of Maharashtra	8,01,21,118 } (d) 2,31,60,531 }	42,94,41,222 } (d) 2,31,60,531 }	1,29,04,627	12,37,803	1,41,42,430	
	Carried over	30,31,94,87	2,81,29,91,974	2,76,80,401	1,48,08,370	4,25,48,771	

(a) Includes Rs. 3,454 pertaining to extraordinary Replacements.

(b) These have been transferred to Gujarat State with effect from 1-5-1960.

(c) See footnote (a) on page 181.

(d) Met out of Contingency Fund.

DRAINAGE WORKS (Commercial) for the year ended 31st March, 1961—contd.

Item No.	Working Expenses during 1960-61 (For Details See Account No. 50)	EXCLUDING INTEREST		Interest on Capital (i)	INCLUDING INTEREST	
		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
	Rs.	Rs.		Rs.	Rs.	
1	2,98,79,312	-1,61,57,175	-0.87	6,37,41,727	-7,98,98,902	-4.81
2	50,39,624	+1,53,197	+0.29	22,11,660	-20,58,463	-4.02
3	5,80,466	+18,81,266	+1.83	47,51,142	-28,69,876	-2.79
4	1,56,163	+4,56,158	+2.39	9,15,989	-4,79,831	-2.62
5	3,0,128	+10,2,878	+1.98	27,44,071	-17,01,193	-3.23
6	13,76	-13,548	-0.13	5,19,529	-5,33,077	-5.36
7	1,9,613	+2,13,498	+0.64	17,34,031	-15,20,533	-4.58
8	..	..	..	10,41,781	-10,41,781	-4.80
9	2,21,959	+1,09,496	+0.44	12,81,227	-11,71,731	-4.78
10	..	+23,008	+0.11	10,55,495	-10,50,487	-4.63
11	1,08,762	-47,531	-0.29	8,41,588	-8,88,919	-5.59
12	..	+38,994	+0.20	9,61,905	-9,22,911	-4.83
13	10,29,912	+22,11,761	+3.39	29,31,724	-7,19,963	-1.10
14	6,67,105	+1,13,752	+0.17	24,86,246	-23,72,404	-3.72
15	32,80,654	+60,11,932	+1.34	2,12,64,728	-1,52,52,796	-3.40
16	53,19,678	+61,65,129	+1.23	2,34,76,388	-1,73,11,259	-3.46
17	8,09,031	-6,10,847	-16.84	1,62,755	-7,73,602	-21.32
18	27,21	-26,071	-19.64	5,971	-32,042	-24.14
19	8,37,275	-6,36,918	-16.94	1,68,726	-8,05,644	-21.42
20	8,37,275	-6,36,918	-16.94	1,68,726	-8,05,644	-21.42
21	91,5,953	+55,28,211	+1.09	2,36,45,114	-1,81,16,803	-3.59
22	5,58,728	+12,02,195	+7.82	6,77,91	+5,85,104	+3.62
23	5,203	-42,799	..	4,51,962	-4,94,761	..
24	2,3,18	+3,11,382	..	2,50,004	+80,728	..
25	5,73,510	+24,97,473	+15.64	6,55,885	+18,41,888	+11.54
26	1,51,359	+10,70,891	+3.81	8,72,160	+1,98,731	+0.71
27	15,68,706	+50,99,092	+8.47	28,87,402	+22,11,690	+3.67
28	13,565	-3,135	-0.04	3,2,645	-3,08,780	-4.33
29	7,11,539	+21,41,370	+3.72	24,75,528	-2,74,158	-0.48
30	8,27,41	+23,09,514	+5.41	19,02,972	+4,09,542	+0.95
31	4,4,09	-44,158	..	4,44,396	-4,88,554	..
32	3,54,871	+1,19,351	+0.77	6,93,645	-5,74,294	-3.70
33	9,38	-9,838	..	26,518	-36,356	..
34	20,82	-10,424	..	28,638	-39,662	..
35	4,769	-4,769	-0.01	16,51,326	-16,56,645	-4.23
36	..	..	..	43,022	-43,022	..
37	2,613	-2,653	..	20,265	-32,918	..
38	..	..	..	1,11,182	-1,11,182	..
39	..	..	..	14,84,788	-14,84,788	-4.09
40	6,16,519	+3,72,488	+0.21	73,11,547	-69,39,059	-4.03
41	26,07,156	+48,67,746	+1.31	1,64,46,472	-1,15,78,726	-3.12
42	41,75,552	+99,66,838	+2.31	1,93,33,874	-93,67,036	-0.21
43	..	..	..	..	..	..
44	..	..	..	..	..	..
45	..	..	..	..	..	..
46	41,75,552	+99,66,838	+2.31	1,93,33,874	-93,67,036	-0.21
47	..	..	..	..	..	..
48	..	..	..	..	..	..
49	41,75,552	+99,66,838	+0.35	1,93,33,874	-93,67,036	-3.26
50	4,32,10,597	-6,62,126	-0.02	10,67,20,715	-10,73,62,841	-3.81

(e) Excludes Rs. 1,933 being expenditure on Ozat Irrigation Scheme pertaining to "68—Construction of Irrigation etc. (Commercial) Unproductive" misclassified under this head.

(f) See footnote (e) on page 131.

(g) See footnote (f) and (j) on page 181.

(h) See footnotes (f), (g), (h), (i), (j) and (k) on page 181.

(i) These are charged.

No. 30—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, EMBANKMENT

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1960-61			Item No.
		During 1960-61	To end of 1960-61	Direct Receipts	Indirect Receipts	Total Revenue Receipts	
		(For details see Account No. 31)		(For details see Account No. 32)			
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	30,31,94,487	2,31,29,91,974	2,76,80,401	1,48,68,370	4,25,48,771	
GOVERNMENT OF MYSORE							
A—IRRIGATION WORKS—							
Productive	Tunga Bhadra Project	..	..	26,54,408	..	26,54,408	
	Total Productive	..	..	26,54,408	..	26,54,408	
Unproductive	Chamarajasagar and Water Works	46,82,579	3,51,81,555	36,21,279	..	36,21,279	
	Krishnarajasagar Works	19,82,511	5,53,33,484	5,55,522	1,55,094	7,10,616	
	Constructing a reservoir across the Nugu River.	10,21,222	2,79,01,291	..	..	..
	Constructing an anicut across the Tanga at Sakreby.	5,34,916	2,26,04,138	..	..	..
	Constructing a reservoir across the Bhadra near Lakkavali.	3,13,48,686	18,60,53,935	..	..	..
	Tangabhadra Project	2,30,71,133	29,37,89,570	38	..	38	
	Ghataprabha Development Scheme	53,73,689	7,21,67,725	..	..	..
	Other Projects	1,51,37,018	9,68,02,358	10,33,654	..	10,33,654	
	Total Unproductive	8,31,52,234	77,98,34,058	52,10,493	1,55,094	63,65,587	
	Total A—Irrigation Works	8,31,52,234	77,98,34,058	78,64,901	1,55,094	80,19,995	
	Deduct—Amount met out of Irrigation Development Fund.	..	8,00,000	..	..	..
	Deduct—Amount financed from Special Development Fund.	..	1,15,536	..	..	..
	Deduct—Outlay financed from Sugarcane Cess Fund.	..	3,37,964	..	..	..
	Total—Government of Mysore	8,31,52,234	77,85,80,556	78,64,901	1,55,094	80,19,995	
GOVERNMENT OF ORISSA							
A—IRRIGATION WORKS—							
Unproductive	Orissa Canal Project	..	2,70,43,946	13,37,138	..	13,37,138	
	Rushikulya System	..	51,86,712	22,941	3,49,971	3,72,912	
	Other Projects	78,68,313	1,49,47,109	..	..	..
	Total Unproductive	78,68,313	4,71,78,067	13,60,079	3,49,971	17,10,050	
	Total A—Irrigation Works	78,68,313	4,71,78,067	13,60,079	3,49,971	17,10,050	
B—NAVIGATION ETC. WORKS—							
Unproductive	Total Unproductive	..	(a)	..	..	..
	Total B—Navigation, etc. Works	..	(a)	..	..	..
	Total—Government of Orissa	78,68,313	4,71,78,067	13,60,079	3,49,971	17,10,050	
GOVERNMENT OF PUNJAB							
A—IRRIGATION WORKS—							
Productive	Upper Bari Doab Canal	—3,35,253	2,46,72,912	1,07,75,954	6,77,324	1,14,53,278	
	Western Jamma Canal including Extension Scheme	1,18,35,318	7,51,83,709	1,06,75,469	14,15,385	1,20,90,854	
	Sirhind Canal	51,795	2,62,72,907	1,10,33,646	2,25,639	1,12,59,285	
	Sutlej Valley Project	1,18,818	(b) 2,45,54,545	22,16,394	2,88,179	25,04,573	
	Madhopur Beas Link	68,31,821	2,91,28,712	..	..	..
	Government Central Workshop	3,86,643	—2,54,02,609	3,64,897	..	3,64,897	
	First-time PEPSU Canals (a)	—1,03,605	5,55,00,592	59,24,715	—13,910	59,10,805	
	Technical Co-operation Aid Scheme	—17,55,463	3,27,78,280	..	..	..
	Other Projects	7,03,770	(d) 1,17,19,419	37,63,815	40,799	38,04,614	
	Total Productive	1,77,33,944	(b) (d) 25,44,08,467	4,47,54,690	26,33,416	4,73,83,106	
Unproductive	Harike Project	53,34,142	10,72,94,899	..	..	..
	Jagadhri Tubewell Project	4,910	1,04,07,315	..	..	..
	Sirhind Feeder Canal	26,22,918	6,19,64,502	..	..	..
	Upper Bari Doab Canal	19,77,872	1,05,58,682	..	..	..
	Other Projects	2,05,69,036	(d) 4,70,82,515	57,875	50,335	1,08,210	
	Total Unproductive	3,05,98,878	23,73,07,913	57,875	50,335	1,08,210	
	Total A—Irrigation Works	4,82,42,722	(b) 49,17,16,380	4,48,12,565	26,83,751	4,74,96,316	
	Total Government of Punjab	4,82,42,722	49,17,16,380	4,48,12,565	26,83,751	4,74,96,316	
	Carried over	44,27,57,756	4,13,04,66,977	8,17,17,946	1,80,57,186	9,97,75,132	

(a) See footnote (a) on page 182.

(b) Excludes the amount of Rs. 2,14,17,569 shown against the head "Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project in Account No. 31 on page 183".

(c) These are charged.

(d) See footnotes (b) and (c) on page 183.

(e) The difference of Rs. 25,39,646 between the figures of interest charges shown in Administrative Accounts (Rs. 1,26,99,540) and that shown above is due to—

RAINAGE WORKS (Commercial) for the year ended 31st March, 1961—*contd.*

Item No.	Working Expenses during 1960-61 (For details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (c)	INCLUDING INTEREST	
		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
	Rs.	Rs.		Rs.	Rs.	
1	4,32,10,897	-6,62,126	-0.02	10,67,20,715	-10,73,82,841	-3.91
2	27,878	+26,26,530	..	..	+26,26,530	..
3	27,878	+26,26,530	..	..	+26,26,530	..
4	34,99,293	+1,21,986	+0.24	13,40,566	-12,18,589	-3.46
5	16,34,753	-9,24,137	-1.67	21,78,891	-31,03,028	-5.61
6	..	..	..	10,95,627	-10,95,627	-3.92
7	..	..	..	8,93,467	-8,93,467	-3.95
8	..	..	..	..	..	..
9	15,66,361	-15,65,353	-0.55	1,01,51,039	-1,17,20,392	-4.12
10	..	..	..	..	..	..
11	16,09,263	-5,75,579	-0.59	52,22,490	-57,98,689	-5.98
12	83,09,670	-29,44,083	-0.37	2,08,85,080	-2,38,29,163	-3.05
13	83,37,548	-3,17,553	-0.04	2,08,85,080	-2,12,02,633	-2.71
14	..	..	..	..	..	..
15	..	..	..	..	..	..
16	..	..	..	..	..	..
17	83,37,548	-3,17,553	-0.04	2,08,85,080	-2,12,02,633	-2.72
18	27,41,905	-14,04,767	-5.19	(f) 8,85,848	-22,90,615	-8.46
19	3,62,623	+10,989	+0.21	1,82,352	-1,71,433	-3.30
20	..	..	..	5,07,136	-5,07,136	-3.39
21	31,03,928	-13,93,878	-2.95	15,75,336	-29,69,214	-6.29
22	31,03,928	-13,93,878	-2.95	15,75,336	-29,69,214	-6.29
23	..	..	..	..	..	..
24	..	..	..	..	..	..
25	31,03,928	-13,93,878	-2.95	15,75,336	-29,69,214	-6.29
26	58,48,321	+56,04,957	+22.71	9,75,482	+46,29,475	+18.76
27	39,08,540	+81,82,314	+10.88	28,44,867	+53,37,447	+7.09
28	28,39,422	+84,10,863	+32.04	10,49,265	+73,70,598	+28.05
29	10,96,628	+14,07,945	+5.73	9,81,920	+4,26,025	+1.73
30	..	..	..	10,95,566	-10,95,566	-3.76
31	..	+3,64,697	+1.43	-10,50,871	+14,15,568	+5.57
32	15,84,869	+43,25,936	+7.79	24,30,792	+18,95,144	+3.41
33	42,64,010	-42,64,010	-13.00	13,94,414	-56,58,124	-17.26
34	2,16,485	+35,88,129	+30.61	4,45,302	+31,42,827	+26.81
35	1,97,58,275	+2,76,29,831	+10.86	(c) 1,01,66,737	+1,74,63,094	+6.86
36	..	..	..	..	..	..
37	9,80,924	-9,80,924	-9.42	3,54,284	-13,35,208	-12.82
38	..	..	..	26,33,200	-26,33,200	-4.24
39	..	..	..	4,25,541	-4,25,541	-4.03
40	3,78,755	-2,70,545	-0.57	16,59,424	-19,29,969	-4.09
41	13,59,679	-12,51,469	-0.52	(e) 50,72,449	-83,23,918	-2.66
42	2,11,17,954	+2,63,78,362	+5.36	(e) 1,52,39,186	+1,11,39,176	+2.23
43	2,11,17,954	+2,63,78,362	+5.35	1,52,39,186	+1,11,39,176	+2.26
44	7,57,70,327	-2,40,04,805	+0.58	14,44,20,317	-12,04,15,512	-2.91

(i) Rs. 24,63,894 on account of interest charges in respect of Schemes relating to the erstwhile Pepsu State, the Administrative Accounts of which have not been prepared since the 13th April, 1950, the date of financial integration of the State for want of certain information still awaited from the State Government.

(ii) Rs. 14,575 not exhibited in the Administrative Accounts for want of the names of the schemes to which these charges relate.

(iii) Rs. 8,521 on account of re-adjustment of interest charges adjusted less last year.

(iv) Rs. 52,655 on account of interest charges adjusted excess during the year.

(v) Excludes Rs. 17,634 relating to 1960-61 adjusted in 1962-62.

No. 30—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION,

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1960-61			In Rs.	
		During 1960-61	To end of 1960-61	Direct Receipts (For details see Account No. 32)	Indirect Receipts	Total Revenue Receipts		
		(For details see Account No. 31)						
		Rs.	Rs.	Rs.	Rs.	Rs.		
Brought forward		44,27,57,765	4,13,04,66,977	8,17,17,946	1,80,67,186	9,97,75,132		
GOVERNMENT OF RAJASTHAN								
A—IRRIGATION WORKS								
Productive	Gang Canal	—22,080	3,20,51,997	42,22,094	..	42,22,094	1	
	Rajasthan Canal	6,62,03,611	13,49,90,531	..	..	..	2
	Other Projects	..	4,51,498	27,643	..	27,643	4	
Total Productive		6,61,86,431	16,74,94,023	42,43,743	..	42,43,743	5	
Unproductive	Jawai Project	99,968	2,49,51,748	65,711	..	65,711	6	
	Other Projects	1,80,12,170	13,21,65,521	..	..	..	7
	Total Unproductive	1,81,12,138	15,71,07,267	65,711	..	65,711	8	
TOTAL A—Irrigation Works		8,42,98,569	32,46,01,293	43,15,454	..	43,15,454	9	
Total Government of Rajasthan		8,42,76,539	32,46,01,293	43,15,454	..	43,15,454	10	
GOVERNMENT OF UTTAR PRADESH								
A—IRRIGATION WORKS								
Productive	Upper Ganga Canal	—49,530	5,14,20,840	1,77,33,429	18,80,084	1,97,13,513	11	
	Lower Ganga Canal	—11,252	4,45,81,957	1,26,24,702	7,96,317	1,34,21,019	12	
	Eastern Yamuna Canal	3,61,253	1,24,70,393	57,74,93	4,85,491	62,99,593	13	
	Agra Canal	8,03,869	2,08,41,348	51,11,144	1,83,000	53,00,444	14	
	State Tubewells	—2,07,41	6,42,17,67	1,27,01,521	1,95,102	1,27,06,623	15	
	Other Projects	4,43,323	73,51,712	4,56,113	28,374	5,21,487	16	
Total Productive		12,66,727	20,10,43,433	5,48,61,308	34,84,338	5,83,45,676	17	
Unproductive	Sarda Canal	9,78,466	19,13,67,236	1,61,70,912	3,71,600	1,55,42,412	18	
	Ghagar and G.rai Canal	..	1,75,90,529	..	..	..	19
	Beota Canal	..	9,55,11,430	24,38,955	3,472	24,40,427	20	
	Lakes and Tanks	..	1,69,41,049	4,98,000	8,354	5,06,123	21	
	Varanasi Canal	14,94,322	2,63,96,237	15,06,641	..	15,06,641	22	
	Belan Canal	6,53,648	4,83,37,196	4,93,390	..	4,93,390	23	
	Arjun Canal	1,39,054	70,05,718	..	..	..	24
	Ken Canal	..	1,65,61,431	20,40,479	..	20,40,479	25	
	Chogra Canal	..	1,29,82,885	6,47,865	..	6,47,865	26	
	Mata Tila II	59,27,825	2,63,19,561	..	..	..	27
	Sarda Sagar II	91,09,090	4,34,34,011	..	..	..	28
	Nanak Sagar	90,29,835	3,14,94,416	..	..	..	29
	Ramganga Canal	21,16,405	1,64,58,387	..	..	..	30
	Tumaria Reservoir	34,04,686	1,78,27,131	..	..	..	31
	Open Reservoir	9,59,299	87,54,900	..	..	..	32
	Derghat Pumped Canal	13,94,137	98,57,244	..	..	..	33
	Drainage Improvement Works	67,03,592	1,39,83,844	..	..	..	34
	Jirga Reservoir	16,04,393	1,41,04,339	..	..	..	35
	Rural Water Supply	10,108	57,06,699	..	..	..	36
	Flood Protection Works	42,57,302	2,95,49,312	..	..	..	37
	State Tubewells	1,50,59,657	24,67,91,516	83,37,008	..	83,37,008	38	
	Garhwal Irrigation Survey	7,73,320	1,67,63,178	2,37,597	..	2,37,597	39	
	Tanks and Bund	3,33,900	1,51,89,298	..	..	..	40
	Other Projects	1,46,57,637	5,71,78,008	46,16,663	1,16,867	46,37,625	41	
	Total Unproductive		7,99,71,593	1,05,28,96,766	3,68,89,476	5,00,288	3,63,69,764	42
	Total A—Irrigation Works		7,99,38,320	1,25,39,32,189	9,07,30,784	39,84,666	9,47,15,440	43
Deduct—Amount not from Special Development Fund.		..	4,73,23,000	..	..	..	44
Total Government of Uttar Pradesh.		7,99,38,320	1,20,66,99,189	9,07,30,784	39,84,666	9,47,15,440	45	
Carried over		60,79,94,645	5,66,16,67,459	17,67,64,184	2,20,41,842	19,88,06,126	46	

(a) These are charged.

EMBANKMENT and DRAINAGE WORKS (Commercial) for the year ended 31st March, 1961—contd.

Item No.	EXCLUDING INTEREST			INCLUDING INTEREST		
	Working Expenses during 1960-61 (For details see Account No. 33)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year	Interest on Capital (a)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
	Rs.	Rs.		Rs.	Rs.	
1	7,57,70,327	2,40,04,805	+0.58	14,44,20,317	-12,04,15,512	-2.91
2	9,72,163	+32,49,931	+10.13	12,82,399	+19,67,532	+6.13
3	66,135	-38,486	-8.52	18,060	-56,546	-12.82
4						
5	10,38,298	+32,11,445	+1.92	13,00,459	+19,10,986	+1.14
6	1,10,410	-44,699	-0.17	9,94,756	-10,39,455	-4.16
7						
8	1,10,410	-44,699	-0.02	9,94,756	-10,39,455	-0.66
9	11,48,708	+31,66,746	+0.97	22,95,215	+8,71,531	+0.26
10	11,48,708	+31,66,746	+0.97	22,95,215	+8,71,531	+0.26
11	58,34,080	+1,37,79,433	+26.79	18,32,670	+1,19,46,763	+23.23
12	63,13,744	+71,67,275	+16.07	14,90,626	+56,76,649	+12.73
13	19,85,351	+42,34,239	+33.89	4,75,774	+37,58,465	+30.09
14	25,80,959	+32,19,485	+15.37	7,48,623	+24,70,862	+11.79
15	1,15,56,676	+11,49,947	+1.78	23,76,585	-12,26,638	-1.91
16	10,85,244	-5,60,757	-7.62	3,06,535	-8,67,292	-11.79
17	2,93,56,054	+2,69,89,622	+14.41	72,30,813	+2,17,58,899	+10.82
18	1,07,59,750	+47,82,662	+2.49	83,23,341	-35,40,679	-1.85
19				6,06,825	-6,06,825	-3.45
20	25,26,024	-85,597	-0.09	35,04,770	-35,90,367	-3.75
21	6,46,323	-1,39,900	-0.82	10,55,470	-11,95,350	-7.05
22	3,28,485	+11,78,156	+4.46	8,02,714	+3,75,442	+1.42
23	11,11,005	-6,17,615	-1.37	19,67,069	-25,84,684	-5.34
24	1,89,433	-1,89,433	-2.70	1,30,841	-3,20,274	-4.57
25	7,68,935	+12,71,544	+7.07	5,63,084	+7,08,460	+4.27
26	11,72,223	-5,24,358	-4.04	4,39,512	-9,63,870	-7.43
27				10,35,298	-10,35,298	-3.86
28				17,05,469	-17,05,469	-3.92
29				11,90,907	-11,90,907	-3.78
30				6,85,927	-6,85,927	-4.16
31				1,13,932	-7,13,932	-4.00
32				3,55,674	-3,55,674	-4.06
33				3,94,616	-3,94,616	-4.00
34				4,74,763	-4,74,763	-3.40
35				6,06,225	-6,06,225	-4.18
36				2,33,599	-2,33,599	-4.09
37				38,22,001	-38,22,001	-3.83
38	2,63,33,000	-1,80,06,189	-7.35	88,79,872	-2,98,85,861	-10.98
39	5,64,800	-3,27,203	-2.21	5,34,354	-8,61,557	-5.84
40				6,14,962	-6,14,962	-4.05
41	31,48,349	+14,79,176	+2.58	21,32,256	-6,53,080	-1.14
42	4,75,48,521	-1,11,78,757	-1.06	4,07,73,261	-5,19,52,018	-4.93
43	7,69,04,575	+1,78,10,865	+1.42	4,80,04,074	-3,01,93,209	-2.40
44						
45	7,69,04,575	+1,78,10,865	+1.47	4,80,04,074	-3,01,93,209	-2.50
46	15,38,23,619	+4,49,82,416	+0.79	19,47,19,606	-14,97,37,190	-2.64

No. 30—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION,

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1960-61			Item No.
		During 1960-61	To end of 1960-61	Direct Receipts (For details see Account No. 32)	Indirect Receipts	Total Revenue Receipts	
		(For details see Account No. 31)					
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	60,69,94,845	5,66,16,67,459	17,67,64,184	2,20,41,842	19,88,06,026	1
A—IRRIGATION WORKS—	GOVERNMENT OF WEST BENGAL						
Unproductive	Midnapore Canal . . . . .	..	83,06,728	2,71,548	..	2,71,548	2
	Bakreswar Irrigation Scheme . . . . .	..	7,01,399	41,856	..	41,856	3
	Damodar Canal	67,768	1,31,34,832	1,33,967	..	1,33,967	4
	Total—Unproductive	67,768	2,21,43,969	4,47,371	..	4,47,371	5
	Total A—Irrigation Works	67,768	2,21,43,969	4,47,371	..	4,47,371	6
B—NAVIGATION, ETC. WORKS—	GOVERNMENT OF WEST BENGAL						
Productive	Total—Productive . . . . .	..	..	..	..	..	7
Unproductive	Senarpur Arapanch Drainage Scheme and Ragolla Ghuni Jatragachi Drainage Scheme	(c) 2,62,499	1,81,60,539	6,496	..	6,496	8
	Other Projects	12,56,739	1,40,09,770	4,04,222	..	4,04,222	9
	Total—Unproductive	15,08,238	2,21,70,309	4,10,717	..	4,10,717	10
	Total B—Navigation, etc. Works	15,08,238	2,21,70,309	4,10,717	..	4,10,717	11
	Total—Government of West Bengal	15,76,006	4,43,13,268	8,58,088	..	8,58,088	12
A—IRRIGATION WORKS—	GOVERNMENT OF JAMMU AND KASHMIR						
	Total A—Irrigation Works	44,55,118	2,93,59,454	..	..	..	13
	Total—Government of Jammu and Kashmir	44,55,118	(a) 2,93,59,454	..	..	..	14
	Total—State Governments	61,30,35,769	5,74,53,40,161	17,76,22,272	2,20,41,842	19,96,64,114	15
	Total—Central Government . . . . .	..	1,16,58,966	..	..	..	16
	GRAND TOTAL	61,30,35,769	5,75,69,99,167	17,76,22,272	2,20,41,842	19,96,64,114	17

(a) See footnote (c) on page 185.

(b) These are changed.

(c) These schemes have been declared as unproductive from the year 1960-61.

EMBANKMENT and DRAINAGE WORKS (Commercial), for the year ended 31st March, 1961—*conold.*

Item No.	Working Expenses during 1960-61 (For details see Account No. 23)	EXCLUDING INTEREST		Interest on Capital (₹)	INCLUDING INTEREST	
		Surplus Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
	Rs.	Rs.		Rs.	Rs.	
1	15,35,23,610	+4,49,82,416	+0.79	19,47,19,606	-14,97,37,190	-2.64
2	4,35,831	-3,14,383	-3.78	3,53,036	-6,67,319	-9.08
3	29,592	+12,364	+1.75	29,810	-17,546	-2.50
4	5,54,066	-4,20,099	-3.20	5,55,790	-9,78,889	-7.44
5	11,69,489	-7,22,118	-3.26	9,39,636	-16,61,754	-7.50
6	11,69,489	-7,22,118	-3.26	9,39,636	-16,61,754	-7.50
7	..	..	..	..	..	..
8	4,39,446	-5,32,951	-2.94	7,66,456	-12,99,407	-7.16
9	9,23,970	-6,19,748	-3.71	5,68,732	-10,89,480	-7.77
10	14,63,416	-10,52,699	-3.27	13,35,188	-23,87,887	-7.43
11	14,63,416	-10,52,699	-3.27	13,35,188	-23,87,887	-7.43
12	26,32,905	-17,74,817	-3.27	22,74,824	-40,49,641	-7.45
13	..	..	..	..	..	..
14	..	..	..	..	..	..
15	15,64,66,515	+4,32,07,599	+0.75	19,69,94,430	-15,37,86,831	-2.67
16	..	..	..	..	..	..
17	15,64,66,515	+4,32,07,599	+0.75	19,69,94,430	-15,37,86,831	-2.67

No. 31—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION,

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR					Deduct— Receipts and Recoveries on Capital Account	Expenditure to end of the year
		Works	Establish- ment	Tools and Plant	Suspense			
		Rs.	Rs.	Rs.	Rs.	Rs.		
COMMERCIAL	CENTRAL GOVERNMENT							
	INDIA GENERAL							
A—IRRIGATION WORKS								
Productive . . .	Mahanadi Project . . .	..	..	..	..	..	19,52,545
	Other Projects . . .	..	..	..	..	..	19,77,580
	Total—Productive	..	..	..	..	..	39,30,125
Unproductive . . .		..	..	..	..	..	18,65,010
	Total—Unproductive	..	..	..	..	..	18,65,010
	Total A—Irrigation Works	..	..	..	..	..	57,95,135
B—NAVIGATION, ETC., WORKS—								
Unproductive . . .	Total—Unproductive	—	..	..	..	..	92,018
	Total B—Navigation, etc. Works	..	..	..	..	..	58,87,153
	Total—India General	..	..	..	..	..	..
A—IRRIGATION WORKS	ASSAM							
Unproductive . . .	Total—Unproductive	..	..	..	..	..	1,114
B—NAVIGATION, ETC. WORKS—								
Unproductive . . .	Total—Unproductive	..	..	..	..	..	32,909
	MADHYA PRADESH							
A—IRRIGATION WORKS								
Productive . . .	Total—Productive	..	..	..	..	..	7,52,576
A—IRRIGATION WORKS	ORISSA							
Productive . . .	Niraj and Tikkerpara Dams	..	..	..	..	..	1,82,240
A—IRRIGATION WORKS	MAHARASHTRA							
Unproductive . . .	Total—Unproductive	..	..	..	..	..	10,82,584
	PUNJAB							
	(HIMACHAL PRADESH)							
A—IRRIGATION WORKS								
Productive . . .	Total—Productive	..	..	..	..	..	36,71,081
Unproductive . . .	Total—Unproductive	..	..	..	..	..	49,329
	TOTAL OUTLAY ON CONSTRUCTIONS— CENTRAL GOVERNMENT	..	..	..	..	..	1,16,58,980
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>	..	..	..	..	..	(Rs) 42,47,057
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	74,11,929
	Charged	..	..	..	..	..	..
	Voted	..	..	..	..	..	..

(c) Transferred Proforma to Maharashtra State Books Rs. 44,89,272 pertaining to Kutch Irrigation Works. Gross amount was transferred in 1969-80.

BANKMENT and DRAINAGE WORKS during and to end of 1960-61.

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR					Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATE GOVERNMENTS								
COMMERCIAL—contd.								
IRRIGATION WORKS								
GOVERNMENT OF ANDHRA PRADESH								
Productive	Godavari Delta System	2,83,502	1,57,210	7,762	—20,276	2	4,28,196 (a) 2,91,77,238	
	Krishna Delta System	31,75,923	3,97,056	4,42,292	—3,20,368	5,00,567	31,04,336 8,06,34,624	
	Nizamsagar Project . . . . .	..	..	..	..	..	..
	Other Projects . . . . .	..	..	..	..	..	(a) 90,49,020
	Total—Productive	34,59,425	4,64,266	4,50,054	—3,40,644	5,00,569	35,32,532 (a) 11,88,60,882	
Unproductive	Kurnool—Cuddapah Canal System	28,50,681	6,38,357	2,32,814	4,65,936	11,572	39,76,216 8,38,22,027	
	Pennar River Canals System . . . . .	..	..	..	..	..	61,66,352
	Tungabhadra Project	11,45,947	1,61,518	16,340	7,206	(b) 6,66,266	6,64,745 20,28,82,034	
	Rallapad Project	73,313	29,730	12	1,39,065	3,222	2,38,897 1,04,36,749	
	Upper Pennar Project	—48,421	—1,018	9,413	11,219	4,418	—33,225 1,58,03,061	
	Bhairavanitippa Project	8,06,761	1,52,567	32,735	—2,73,813	58,205	6,60,045 1,43,71,308	
	Lower Sagileru Project	—1,11,380	17,415	5,442	—356	54	—88,733 58,27,667	
	Mansir Project . . . . .	..	..	..	..	..	1,00,61,010
	Rajohibanda Diversion Scheme	29,05,887	6,45,761	97,673	1,13,004	27,202	37,35,103 4,49,26,406	
	Koilsagar Project	16,999	1,138	378	..	..	18,515 91,07,569
	Musi Project	41,90,851	3,74,967	3,43,259	—33,068	28,071	48,47,948 2,41,35,013	
	Other Projects	3,12,45,705 } +1,630 }	30,79,677 } +73 }	13,44,891 } +49 }	—4,60,465	38,53,598	3,13,56,210 } +1,802 }	
	Total—Unproductive	4,23,78,002	51,00,185	20,83,206	—31,262	46,52,608	4,53,77,523 (c) 63,01,98,422	
	Total A—Irrigation Works	4,63,37,427	55,64,451	25,33,260	—3,71,906	51,53,177	4,89,10,055 74,90,59,304	
NAVIGATION, ETC. WORKS—								
Productive	Buckingham Canal System . . . . .	..	..	..	..	..	58,03,061
	Total—Unproductive	..	..	..	..	..	58,03,061
	Total B—Navigation, etc., Works	..	..	..	..	..	58,03,061
	TOTAL OUTLAY ON CONSTRUCTION	4,63,37,427	55,64,451	25,33,260	—3,71,906	51,53,177	4,89,10,055 (d) 75,48,62,365	
	<i>Deduct—Outlay financed from Ordinary Revenue or financed from Famine Relief Fund.</i>	..	..	..	..	..	(e) 1,39,33,633
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	4,89,10,055 73,59,28,732
	Charged . . . . .	..	..	..	..	..	..
	Voted . . . . .	..	..	..	..	..	4,89,10,055
	Carried over	..	..	..	..	..	4,89,10,055 73,59,28,732

(a) Excludes Rs.—15 relating to other Projects transferred to the Major Head "68-A"

(b) Includes Rs.—10,824 representing amount recoverable from Mysore Government.

(c) Excludes Rs. 30,914 relating to "Cheunore Aicut Scheme" and Nallavagu Project transferred to the Major Head "68-A"

(d) Excludes Rs. 59,00,464 relating to expenditure on other than the Specific Irrigation Projects transferred from Major Head "68" to "68-A".

(e) Includes Rs.—1,39,56,411 met from Revenue Account in ex-Hyderabad State upto 31st October, 1956.

No. 31—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION

EXPENDITURE DURING THE YEAR

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR					Net Total	Expenditure end of the year
		Works	Establishment	Tools and Plant	Suspense	Deduct—Receipts and Recoveries on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COMMERCIAL—contd.	Brought forward	..	..	..	..	..	4,89,10,055	73,59,32,72
GOVERNMENT OF BIHAR								
A—IRRIGATION WORKS								
Productive	Sone Canal	..	..	..	..	..	..	2,58,96,57
	Patna—Baktiarpar—Biharsharif—Ekangarsarai—Bahita Emergency Irrigation Scheme	62,881	2,872	..	..	..	65,754	1,78,59,22
	300 Tubewells in North Bihar	3,22,896	16,048	..	..	..	3,38,946	1,12,01,25
	380 Tubewells under Technical Co-operation Agreement Programme.	3,61,878	50,324	..	..	..	4,12,202	1,95,91,12
	Other Projects	18,62,086	76,649	..	..	..	19,38,735	(a) 67,31,63
	Total—Productive	26,09,743	1,45,894	..	..	..	27,55,637	(a) 8,12,80,77
Unproductive	Tribeni Canal	..	..	..	..	..	..	79,29,12
	Other Projects	10,906	..	..	..	..	10,906	9,86,76,52
	Total—Unproductive	10,906	..	..	..	..	10,906	10,86,05,78
	Total A—Irrigation Works	26,20,649	1,45,894	..	..	..	27,66,543	18,78,86,76
B—NAVIGATION, ETC. WORKS.—								
Unproductive	Drainage Schemes	..	..	..	..	..	..	8,92,59,52
	Total—Unproductive	..	..	..	..	..	..	8,92,59,52
	Total B—Navigation, etc., Works	..	..	..	..	..	..	8,92,59,52
TOTAL OUTLAY ON CONSTRUCTION		26,20,649	1,45,894	..	..	..	27,66,543	27,71,46,58
Deduct—Outlay financed from Ordinary Revenues.		..	..	..	..	..	..	1,07,32,52
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund		..	..	..	..	..	..	1,77,22,52
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.		..	..	..	..	..	27,66,543	26,63,13,54
Charged		..	..	..	..	..	..	..
Voted		..	..	..	..	..	27,66,543	..
GOVERNMENT OF GUJARAT								
A—IRRIGATION WORKS—								
Productive	Kukrapar Weir and Canal	1,01,95,257	9,81,782	1,45,210	-7,30,276	15,56,273	90,35,770	13,03,09,06
	Kadana Project	1,23,622	1,86,379	17,405	1,14,853	15,734	4,36,426	92,10,25
	Hathmati Reservoir	59,23,310	..	..	-1,129	18,537	59,03,644	1,26,21,44
	Project Rajkot Area	21,92,514	1,25,379	921	21,409	223	23,40,000	41,57,64
	Other Projects	..	..	..	..	..	..	..
	Total—Productive	1,84,44,704	12,93,510	1,63,636	-5,95,143	15,90,867	1,77,15,840	15,63,01,48
Total Carried over		1,84,44,704	12,93,510	1,63,636	-5,95,143	15,90,867	1,77,15,840	15,63,01,48
		..	..	..	..	..	5,16,76,598	1,00,22,44,22

EMBANKMENT AND DRAINAGE WORKS during and to end of 1960-61—*contd.*

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR						Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NON-COMMERCIAL—<i>contd.</i>								
	Brought forward	..	..	..	..	..	5,16,76,698	1,00,22,44,233
	GOVERNMENT OF GUJARAT— <i>concl.</i>	1,84,44,704	12,93,510	1,63,630	-5,96,143	15,90,567	1,77,15,840	15,63,01,492
IRRIGATION WORKS								
Productive	Mahi Canal	89,49,175	11,13,866	1,17,644	1,17,933	15,33,326	94,60,282	12,78,45,577
	Patadungiri Tank	51,856	5,250	..	..	..	57,106	71,36,595
	Fatewadi Eight months canal	3,11,668	..	..	..	..	3,11,668	79,53,396
	Dam on River Sassi	41,485	2,200	3,012	..	17,002	29,785	61,01,331
	Ranghola Irrigation Scheme	7,030	371	201	..	..	7,602	61,20,231
	Moj Irrigation Scheme	5,731	1,974	4,803	-5,125	..	8,381	84,85,781
	Aji Irrigation Scheme	7,038	2,063	4,838	-5,168	..	8,769	65,82,048
	Hiran Irrigation Scheme	58,066	3,222	2,954	..	3	64,229	80,90,310
	Shetrunji Irrigation Scheme	33,79,875	2,19,263	68,288	1,04,164	5,946	37,66,585	3,38,21,264
	Wadhwan Bhogavo Irrigation Scheme	1,38,781	33,474	8,244	185	7,275	1,73,400	62,06,065
	Bhadar Irrigation Scheme	40,67,703	1,48,003	19,401	-79,783	21,237	41,34,036	1,10,69,611
	Other Projects	3,43,44,666	29,67,370	11,99,060	-17,58,571	5,62,684	3,61,89,841	16,48,60,244
	Total—Unproductive	5,13,64,063	44,97,135	14,48,444	-16,34,425	24,53,523	5,32,31,693	39,62,81,475
	Total A—Irrigation Works	6,98,06,767	57,90,645	16,12,080	-22,19,549	40,44,390	7,09,47,533	55,26,82,967
TOTAL—OUTLAY ON CONSTRUCTION		6,98,06,767	57,90,645	16,12,080	-22,19,549	40,44,390	7,09,47,533	55,26,82,967
	Deduct—Outlay financed from Special Development Fund	..	..	..	..	..	..	3,93,895
	Deduct—Outlay financed from Sugarcane Cess Fund	..	..	..	..	..	..	15,22,944
	NET OUTLAY ON CONSTRUCTION	..	..	..	..	..	7,09,47,533	55,06,66,218
	Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund	..	..	..	..	..	..	..
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	1,72,97,606
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT	..	..	..	..	..	7,09,47,533	(a) 53,33,68,412
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	7,09,47,533	..
GOVERNMENT OF KERALA								
IRRIGATION WORKS—								
Productive	Peechi Reservoir Scheme	1,15,472	1,064	..	..	1,716	1,14,820	2,25,39,900
	Chalakydy River Diversion Scheme	6,69,727	1,67,887	..	..	11,852	8,25,762	1,74,67,603
	Other Projects	60,14,968	5,24,287	..	1,41,757	2,32,175	64,48,927	1,93,79,966
	Total—Productive	68,00,167	6,93,235	..	1,41,757	2,45,743	73,89,409	5,96,87,558
Unproductive	Total—Unproductive	26,34,162	4,38,875	36,323	1,04,592	39,091	31,74,861	(b) 8,29,59,713
	Total A—Irrigation Works	94,34,319	11,32,113	36,323	2,46,349	2,84,834	1,05,64,270	(b) 14,26,47,271
	Total—Carried over	94,34,319	11,32,113	36,323	2,46,349	2,84,834	1,05,64,270	14,26,47,271
		..	..	..	..	..	12,26,24,131	1,53,56,12,945

(a) Includes Rs. 46,24,20,879. See footnote (f) at page 181.

(b) Includes expenditure to the end of March, 1960 on Mangalam Project (Rs. 94,06,346) and Meenkara Project (Rs. 67,40,439) which could not be transferred pro-forma as the provision for these Schemes was made under "63" in the 1960-61 budget see footnote (c) on page 187.

No. 31—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANK

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR						Net Total	Expenditure at end of the year
		Works	Establishment	Tools and Plant	Suspense	Deduct— Receipts and Recoveries on Capital Account			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.
COMMERCIAL—contd.									
	Brought forward . . .	..	..	..	..	..	12,26,24,131	1,63,56,12,845
B—NAVIGATION, ETC. WORKS—	GOVERNMENT OF KERALA—contd.	94,34,319	11,32,113	36,323	2,46,349	2,84,834	1,06,64,270	14,26,47,271	
Unproductive . . .	Shummughom Canal . . .	..	..	..	..	..	..	2,30,000
	Total—Unproductive . . .	..	..	..	..	..	..	2,30,000
	Total B—Navigation, etc. Works . . .	..	..	..	..	..	..	2,30,000
	TOTAL—OUTLAY ON CONSTRUCTION	94,34,319	11,32,113	36,323	2,46,349	2,84,834	1,06,64,270	(a) 14,28,77,271	
	Deduct—Outlay financed from Ordinary Revenues . . .	..	..	..	..	..	..	..
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT	..	..	..	..	..	1,06,64,270	(a) 14,28,77,271
	Charged Voted . . .	94,34,319	11,32,113	36,323	2,46,349	2,84,834	1,06,64,270	..	
	GOVERNMENT OF MADHYA PRADESH								
A—IRRIGATION WORKS—	Productive	1,22,36,130	29,50,244	5,08,194	..	33,630	1,56,60,938	12,60,96,873	
Unproductive . . .	Total—Unproductive . . .	..	..	..	..	..	..	2,65,235
	Total A—Irrigation Works . . .	1,22,36,130	29,50,244	5,08,194	..	33,630	1,56,60,938	12,63,62,110	
	TOTAL—OUTLAY ON CONSTRUCTION	1,22,36,130	29,50,244	5,08,194	..	33,630	1,56,60,938	12,63,62,110	
	Deduct—Outlay financed from Ordinary Revenues . . .	..	..	..	..	..	..	1,29,50,659
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT	..	..	..	..	..	1,56,60,938	11,34,11,451
	Charged Voted . . .	..	..	..	..	..	1,56,60,938	..
	GOVERNMENT OF MADRAS								
A—IRRIGATION WORKS—	Productive	8,184	919	47	..	7,555	1,595	1,00,50,811	
	Periar System . . .	..	..	..	..	..	..	1,04,64,627
	Kodayar Irrigation Project . . .	12,17,173	1,32,074	30,602	..	..	13,79,848	1,81,40,545
	Other Projects . . .	474	72	11	..	..	557	1,23,37,279
	Total—Productive . . .	12,25,830	1,33,066	30,660	..	7,555	13,62,000	5,11,93,081	
Unproductive	Lower Bhavani Project . . .	2,08,679	34,806	4,545	-37,064	29,319	1,81,739	10,26,12,536	
	Mettur Canal Scheme . . .	81,548	26,484	1,924	-63,386	42,747	13,823	1,82,70,344	
	Manimuthar Project . . .	-4,61,300	-23,147	18,336	-2,35,799	1,07,892	-9,09,802	5,26,06,891	
	Aranar Project . . .	-43,006	6,663	-591	190	246	-36,990	99,41,589	
	Amaravathi Project . . .	-30,674	30,474	-6,310	-29,063	22,860	-58,333	3,31,77,535	
	Vaigai Reservoir Project . . .	22,46,671	3,75,022	99,491	61,264	29,709	27,52,729	2,12,28,799	
	Sathanur Project . . .	1,43,545	37,914	14,168	4,675	33,067	1,67,135	2,44,85,599	
	Kathalai High Level Canal Scheme . . .	44,17,303	2,13,178	41,191	1,96,906	12,783	48,66,589	2,22,66,964	
	Krishnagiri Project . . .	-39,801	-37,768	-8,773	-12,909	27,962	-1,27,273	1,58,96,999	
	Pullambadi Canal Scheme . . .	19,13,467	1,69,411	46,467	1,02,889	37,321	21,94,703	1,91,11,501	
	Cauvery—Mettur Scheme . . .	7,859	80,173	8,537	..	2,17,996	-1,41,428	6,52,25,529	
	Other Projects . . .	2,92,72,597	16,22,843	7,02,123	-6,54,647	8,45,314	3,00,97,807	6,37,08,740	
	Total—Unproductive . . .	3,77,17,067	25,14,944	9,21,108	-6,55,414	14,07,221	3,90,90,499	44,85,22,927	
	Total A—Irrigation Works . . .	3,89,42,917	29,43,009	9,51,763	-6,55,414	14,14,776	4,04,72,499	49,97,16,019	
B—NAVIGATION, ETC. WORKS—	Unproductive	..	..	..	..	..	..	36,26,913
	Buckingham Canal . . .	..	..	..	..	..	..	1,32,689
	Other Projects . . .	..	..	..	..	..	..	..
	Total—Unproductive . . .	..	..	..	..	..	..	37,59,612
	Total B—Navigation, etc. Works . . .	..	..	..	..	..	..	37,59,612
	TOTAL OUTLAY ON CONSTRUCTION	3,89,42,917	29,43,009	9,51,763	-6,55,414	14,14,776	4,04,72,499	50,34,75,622	
	Deduct—Outlay financed from Ordinary Revenues . . .	..	..	..	..	..	..	..
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT	..	..	..	..	..	4,04,72,499	50,34,75,622
	Charged Voted . . .	..	..	..	..	..	4,04,72,499	..
	Carried over . . .	..	..	..	..	..	18,93,21,638	2,29,53,76,999

(a) See footnote (b) on pre-page.

Irrigation and Drainage Works during and to end of 1960-61—contd.

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR							Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Deduct—Receipts and Recoveries on Capital Account	Net Total		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Brought forward	..	..	..	..	..	18,93,21,838	2,29,53,76,969	
GOVERNMENT OF MAHARASHTRA									
A—IRRIGATION WORKS	Productive	Nira Left Bank Canal and Shetphal Tank	1,14,759	6,355	1,721	..	..	1,22,835	1,01,30,139
		Kakrapar Weir and Canal	6,29,634	2,12,190	2,213	1,86,064	82,331	9,47,740	(e)
		Pravara River Works	88,765	4,723	1,279	..	..	94,767	1,59,58,644
		Other Projects	62,78,772	6,30,488	81,162	2,47,312	1,14,922	71,31,812	2,80,95,389
		(b) 36,92,850						(b) 36,92,850	(b) 36,92,850
		Total Productive	71,11,930	8,62,756	86,375	4,33,396	1,97,303	82,97,154	(c)(f)(j) 8,01,83,173
		(b) 36,92,850						(b) 36,92,850	(b) 36,92,850
Unproductive	Rudhial Tank	3,88,182	20,683	5,585	..	..	..	4,14,430	70,60,378
	Godavari Canal	27,08,496	2,68,602	10,228	-2,07,818	-8,031	..	27,87,529	5,75,09,129
	Nira Right Bank Canal	5,23,818	29,031	7,857	..	12,359	..	5,48,347	(a) 4,26,25,409
	Mabi Canal	9,19,048	1,92,356	6,516	79,353	5,641	..	11,91,632	(e)
	Radhanagari Hydro-Electric Scheme	2,18,183	11,807	3,188	-76,788	..	..	1,56,300	1,54,92,525
	Patandungi Tank	11,800	487	131	..	..	..	12,478	(e)
	Fatewadi Eight Months Canal	8,064	478	110	..	..	..	8,642	(e)
	Goldi River Weir and Canal	50,85,110	3,73,730	10,544	-8,15,619	-2,41,597	..	48,95,362	3,91,43,825
	Ukai Dam	-55,690	1,02,202	2,332	-1,01,501	35,971	..	-88,628	(e)
	Dam on River Sasoi	1,099	200	3	..	55	..	1,247	(e)
	Shetrunji Irrigation Scheme	1,36,290	25,631	637	-97	42	..	1,62,398	(e)
	Poorna Project	1,28,31,940	7,47,106	6,883	-10,77,376	6,45,322	..	1,16,83,211	(k) 3,68,77,543
	Other Projects	6,40,58,289	46,44,039	7,27,564	-1,27,59,039	7,08,907	..	5,59,81,928	(d)(g)(h)(i)(j)(k)
	(b) 2,44,67,681							(b) 2,44,67,681	(b) 2,44,67,681
	Total Unproductive	8,66,34,628	64,16,352	7,81,538	-1,49,58,885	11,58,669	..	7,77,14,964	37,06,87,960
	(b) 2,44,67,681							(b) 2,44,67,681	(c)(d)(f)(g)(h)(i)(j)(k)
	Total A—Irrigation Works	9,27,46,558	72,79,108	8,67,913	-1,45,25,489	13,55,972	..	8,60,12,118	43,08,71,132
	(b) 2,81,60,531							(b) 2,81,60,531	(a)(d)(f)(g)(h)(i)(j)(k)
B—NAVIGATION ETC. WORKS—Productive	Total Productive	..	..	..	..	..	..	..	..
	Total Unproductive	..	..	..	..	..	..	..	..
Total B—Navigation etc. Works	..	..	..	..	..	..	..	..	..
TOTAL OUTLAY ON CONSTRUCTION	9,27,46,558	72,79,108	8,67,913	-1,45,25,489	13,55,972	8,60,12,118	..	43,08,71,132	
(b) 2,81,60,531						(b) 2,81,60,531	..	(b) 2,81,60,531	
Deduct—Outlay financed from Special Development Fund	..	..	..	..	..	..	..	(f) 2,93,782	
Deduct—Outlay financed from Sugarcane Cess Fund	..	..	..	..	..	..	..	(f) 11,36,128	
NET OUTLAY ON CONSTRUCTION	..	..	..	..	..	8,60,12,118	..	42,94,41,222	
(b) 2,81,60,531						(b) 2,81,60,531	..	(a)(d)(f)(g)(h)(i)(j)(k)	
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund	..	..	..	..	..	..	..	..
Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	(f) 1,29,04,305	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT	..	..	..	..	..	8,60,12,118	..	41,65,36,917	
(b) 2,81,60,531						(b) 2,81,60,531	..	(a)(d)(f)(g)(h)(i)(j)(k)	
Charged	..	..	..	..	..	..	..	..
Voted	..	..	..	..	..	8,60,12,118	..	..
(b) 2,81,60,531						(b) 2,81,60,531	..	..
Carried over	..	..	..	..	..	27,53,33,958	..	2,71,19,13,906	
(b) 2,81,60,531						(b) 2,81,60,531	..	(b) 2,81,60,531	

(a) Difference of Rs. 2 is due to pro-forma adjustment in respect of outstanding pertaining to years even before 1943-44 not susceptible of reconciliation.

(b) Met out of Contingency Fund.

(c) Excludes Rs. 2,94,601 and Rs. 1,82,702 being expenditure on Raval and Ozat Irrigation schemes respectively pertaining to '68' Unproductive misclassified in the Account of 1959-60 now adjusted to proper head.

(d) Includes Rs. 3,464 pertaining to Extraordinary Replacements.

(e) These have been transferred to Gujarat State w.e.f. 1-5-1960.

(f) Excludes Rs. 46,24,30,879 (net) allocated to Gujarat State (Rs. 14,61,00,186 Productive, Rs. 33,55,30,618 Unproductive, Rs. 4,630 Extraordinary Replacement, Rs. 3,93,805 Deduct—Amount Financed from Special Development Fund, Rs. 1,72,97,806 Deduct—Amount met out of Revenue and Rs. 15,22,944 Deduct—Amount Financed from Sugar Cane Cess Fund).

(g) Includes Rs. 51,240 previously included in the Revenue Expenditure under "27—Administration of Justice".

(h) Includes Rs. 7,022 representing expenditure on Survey work.

(i) Excludes Rs. 1,16,687 being expenditure on minor irrigation works debited to this head upto the account of 1959-60 but now adjusted under "68—A Construction of Irrigation etc. works (Non-Commercial).

(j) Excludes Rs. -1,39,626, (Rs. 2,19,665 productive and Rs. -3,59,291 unproductive) being expenditure on Irrigation Works for which capital and Revenue Accounts are not kept, misclassified in 1959-60 accounts under this head. It is included under "68-A Construction of Irrigation, etc. Works (Non-commercial)".

(k) Excludes Rs. 46,06,931 (Poorna Project—4,23,166 and other Projects 41,83,765) out of Rs. 1,13,23,837 being expenditure allocated from the former Madhya Pradesh State and included in Finance Accounts for 1956-57, now written back. The remaining amount of Rs. 67,16,906 which was transferred from the major head "68" to "68-A" by proforma adjustment is also written back from "68-A".

No. 31—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION OF

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR						Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	..	..	..	..	..	37,53,33,956 } (c) 2,81,60,531	2,71,19,13,906 } (c) 2,81,60,531
GOVERNMENT OF MYSORE								
A—IRRIGATION WORKS—								
Unproductive	Chamarajaagar and Water Works	52,31,025	6,89,346	1,10,588	-13,48,080	..	46,82,879	3,51,81,553
	Krishnarajaagar Works	17,18,978	2,43,719	42,544	..	22,730	19,82,511	5,63,33,486
	Constructing a reservoir across the Nugu River.	9,41,104	98,438	..	..	18,320	10,21,222	2,79,01,299
	Constructing an anicut across the Tunga at Sakrebyle.	5,02,775	5,801	26,160	2,223	2,043	5,34,916	2,26,04,133
	Constructing a reservoir across the Bhadra near Lakkavalli.	2,93,33,263	25,28,475	6,53,296	-9,74,667	1,91,481	3,13,48,886	18,60,53,033
	Tungbhadra Project	2,11,07,728	19,23,764	1,03,991	..	63,350	2,30,71,133	28,37,89,577
	Ghataprabha Development Schemes	42,80,531	7,94,222	2,29,771	1,26,245	97,100	53,73,669	7,81,67,722
	Other Projects	1,24,29,237	14,45,395	13,56,682	-33,441	60,875	1,51,37,018	9,68,02,355
	Total Unproductive	7,55,44,661	77,29,160	25,32,032	-22,27,720	4,25,899	8,31,52,234	77,98,34,058
	Total A—Irrigation Works	7,55,44,661	77,29,160	25,32,032	-22,27,720	4,25,899	8,31,52,234	77,98,34,058
	TOTAL OUTLAY ON CONSTRUCTION	7,55,44,661	77,29,160	25,32,032	-22,27,720	4,25,899	8,31,52,234	77,98,34,058
	Deduct—Outlay financed from Special Development Fund.	..	..	..	..	..	..	1,15,53,000
	Deduct—Outlay financed from Sugar-cane Cess Fund.	..	..	..	..	..	..	3,37,96,000
	Deduct—Amount met out of Irrigation Development Fund.	..	..	..	..	..	..	8,00,00,000
	NET OUTLAY ON CONSTRUCTION	7,55,44,661	77,29,160	25,32,032	-22,27,720	4,25,899	8,31,52,234	77,86,80,558
	Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	2,02,43,260
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	8,31,52,234	..
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	8,31,52,234	..
GOVERNMENT OF ORISSA								
A—IRRIGATION WORKS—								
Unproductive	Orissa Canal Project	..	..	..	..	..	..	2,70,43,940
	Rushikulya System	..	..	..	..	..	..	51,86,710
	Other Projects	74,27,763	4,21,617	2,41,720	-2,18,114	4,673	78,68,313	1,49,47,400
	Total Unproductive	74,27,763	4,21,617	2,41,720	-2,18,114	4,673	78,68,313	4,71,78,050
	Total Irrigation Works	74,27,763	4,21,617	2,41,720	-2,18,114	4,673	78,68,313	4,71,78,050
B—NAVIGATION, ETC. WORKS—								
Unproductive	Total Unproductive	..	..	..	..	..	..	..
	Total B.—Navigation, etc. Works	..	..	..	..	..	..	(a)
	TOTAL OUTLAY ON CONSTRUCTION	74,27,763	4,21,617	2,41,720	-2,18,114	4,673	78,68,313	4,71,78,050
	Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.	..	..	..	..	..	..	56,63,000
	Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	(b) 21,40,720
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	74,27,763	4,21,617	2,41,720	-2,18,114	4,673	78,68,313	4,49,80,720
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	78,68,313	..
	Carried over	..	..	..	..	..	36,63,54,503 } (c) 2,81,60,531	3,51,52,31,900 } (c) 2,81,60,531

(a) Rs. 78,91,198 transferred pro-forma to "68-A—Construction, etc. Non-Commercial" consequent on change of classification adopted by the State Government.

(b) Excludes minus Rs. 3,08,356 transferred pro-forma to "68-A—Construction, etc.—Non-Commercial".

(c) Met out of Contingency Fund.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1960-61—contd.

EXPENDITURE DURING THE YEAR

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR						Deduct— Receipts and Recoveries on Capital Account	Net Total	Expenditure to end of the year.
		Works	Establish- ment	Tools and Plant	Suspense	Interest on Capital				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	..	..	..	..	..	..	36,63,54,503 (e) 2,81,60,531	3,51,52,31,000 (a) 2,81,60,531
COMMERCIAL —contd. Irrigation Works— Productive	GOVERNMENT OF PUNJAB									
	Upper Bari Doab Canal	15,93,626	2,37,485	10,298	-21,76,662	..	..	-3,35,253	2,46,72,912
	Western Jumna Canal (including extension Scheme).	1,09,53,181	17,39,675	72,354	60,339	..	9,90,231	1,18,35,318	7,51,63,709	
	Sirhind Canal	34,220	4,712	206	12,657	..	..	51,795	2,62,72,907
	Sutlej Valley Project (Eastern Canals).	2,35,574	33,567	1,517	-1,51,840	..	..	1,18,818	4,59,72,114
	Madhopur Beas Link	59,21,982	8,82,770	38,018	..	..	10,949	68,31,821	2,91,28,712
	Erstwhile P.E.P.S.U. Canals (a)	23,267	3,938	228	-1,31,058	..	..	-1,03,605	5,55,00,592
	Government Central Workshop	..	..	..	3,96,643	..	..	3,96,643	-2,54,03,609
	Technical Co-operation Aid Scheme.	-68,043	29,762	444	-2,84,806	..	14,32,820	-17,55,463	3,27,78,290	
	Other Projects	5,54,062	2,49,153	3,586	-97,883	..	5,147	7,03,770	(b) 1,17,19,419	
	Total Productive	1,92,47,889	31,81,062	1,26,650	-23,82,610	..	24,39,147	1,77,33,844	(b) 27,58,26,036	
Unproductive	Harike Project	28,49,664	2,31,091	19,104	-4,20,600	27,90,875	1,25,992	53,34,142	10,72,94,899	
	Jagadhri Tubewell Project	3,620	1,270	20	..	..	..	4,910	1,04,07,315
	Sirhind Feeder	33,21,282	6,16,336	21,820	-9,10,966	..	4,25,551	26,22,918	6,19,64,502	
	Upper Bari Doab	16,74,411	2,92,487	10,974	..	..	..	19,77,872	1,05,58,682
	Other Projects	1,61,74,071	43,74,350	1,05,951	43,509	..	1,28,845	2,05,69,036	(c) 4,70,82,515	
	Total Unproductive	2,40,23,048	55,05,534	1,57,889	-12,88,057	27,90,875	6,80,391	3,05,08,878	(c) 23,73,07,913	
	Total A—Irrigation Works	4,32,70,937	86,86,596	2,84,519	-36,70,667	27,90,875	31,19,538	4,82,42,722	51,31,33,949	
	TOTAL OUTLAY ON CONSTRUCTION.	4,32,70,937	86,86,596	2,84,519	-36,70,667	27,90,875	31,19,538	4,82,42,722	51,31,33,949	
	Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project.	..	..	..	..	..	..	..	2,14,17,569
	NET OUTLAY ON CONSTRUCTION	..	..	..	..	..	..	4,82,42,722	49,17,16,380
	Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	1,12,82,063
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	..	4,82,42,722	(d) 48,04,34,317
	Charged	..	..	..	..	..	..	27,90,875	..
	Voted	..	..	..	..	..	..	4,54,51,847	..
IRRIGATION Works— Productive	GOVERNMENT OF RAJASTHAN									
	Gang Canal	3,707	436	..	-25,823	..	400	-22,080	3,20,51,997	
	Rajasthan Canal	6,55,85,260	55,23,934	4,38,889	-45,70,598	..	7,68,964	6,62,08,511	13,49,90,531	
	Other Projects	..	..	..	..	..	..	..	4,51,498
	Total Productive	6,55,88,967	55,24,370	4,38,889	-45,96,421	..	7,69,364	6,61,86,431	16,74,94,026	
Unproductive	Jawai Project	18,977	1,780	2,762	84,815	..	8,366	99,968	2,49,51,746	
	Other Projects	1,59,08,024	19,41,236	2,52,394	-57,008	..	32,476	1,80,12,170	13,21,55,521	
	Total Unproductive	1,59,27,001	19,43,016	2,55,156	27,807	..	40,842	1,81,12,138	15,71,07,267	
	Total A—Irrigation Works	8,15,15,968	74,67,386	6,94,045	-45,68,614	..	8,10,206	8,42,98,569	32,46,01,293	
	TOTAL OUTLAY ON CONSTRUCTION.	8,15,15,968	74,67,386	6,94,045	-45,68,614	..	8,10,206	8,42,98,569	32,46,01,293	
	Deduct—Outlay financed from Famine Relief Fund.	..	..	..	..	..	..	..	25,013
	Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	46,41,011
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	..	8,42,98,569	31,99,34,269
	Charged	..	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	..	8,42,98,569	..
	Carried over	..	..	..	..	..	..	49,88,95,794 (e) 2,81,60,531	4,31,56,00,486 (e) 2,81,60,531

(a) Canalwise details are not available as the Administrative Accounts of these schemes have not been prepared since 13th April, 1950, the date of financial integration of erstwhile P.E.P.S.U. State for want of certain information still awaited from the State Government.

(b) Excludes Expenditure of Rs. 8,50,662 in respect of Beas Dam transferred pro-forma to "80—A III—Beas Dam Project."

(c) Excludes Rs. 5,17,334 in respect of Beas Dam transferred pro-forma to "80—A III—Beas Dam Project."

(d) Excludes figures for the period from the 1st April, 1947 to the 14th August 1947, which are still awaited from the A.G., West Pakistan, Lahore.

(e) Met out of Contingency Fund.

No. 31—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION,

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR					Deduct— Receipts and Recoveries on Capital Account	Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense				
		Rs.	Rs.	Rs.	Rs.	Rs.			
	Brought forward	..	..	..	..	..	49,88,95,794 } (a)2,81,60,531 }	4,31,56,00,486 } (a)2,81,60,531 }
COMMERCIAL—contd.	GOVERNMENT OF UTTAR PRADESH								
A—IRRIGATION WORKS									
Productive	Upper Ganga Canal	—2,11,904	7,674	—7,107	1,62,807	..	—46,650	5,14,30,940	
	Lower Ganga Canal	2,371	..	..	—13,623	..	—11,252	4,45,91,937
	Eastern Jamuna Canal	3,02,565	20,406	1,517	38,771	..	3,63,258	1,24,90,399	
	Agra Canal	4,00,733	52,718	3,902	—53,684	..	5,03,669	2,09,41,348	
	State Tubewells	2,22,125	1,00,202	1,132	—6,04,200	..	—2,80,741	6,42,60,067	
	Other Projects	3,87,626	31,098	1,429	20,692	522	4,40,323	73,50,712	
	Total Productive	15,03,616	2,12,087	873	—4,49,237	522	12,66,727	20,10,45,433	
Unproductive	Sarda Canal	6,44,330	1,23,624	7,595	2,00,917	..	9,78,466	19,13,67,295	
	Ghagar and Garai Canal	..	..	..	..	..	..	1,75,90,629
	Betwa Canal	..	..	..	..	..	..	2,55,11,430
	Lakes and Tanks	..	..	..	..	..	..	1,69,44,049
	Varanasi Canal	12,20,275	2,11,268	97	53,492	..	14,94,322	2,63,66,237	
	Belan Canal	6,52,413	1,27,374	1,995	—1,28,134	..	6,53,648	4,83,30,196	
	Arjun Canal	11,941	1,44,201	2,275	—19,363	..	1,39,084	70,05,716	
	Ken Canal	..	..	..	..	..	..	1,65,61,431
	Ghogra Canal	..	..	..	..	..	..	1,29,62,865
	Mata Tila II	49,16,698	3,35,534	28,484	7,09,191	62,282	59,27,825	2,68,09,561	
	Sarda Sagar II	85,76,409	11,08,730	41,241	—5,79,120	33,260	91,09,000	4,34,34,011	
	Nanok Sagar	75,94,127	8,38,273	27,218	6,13,101	42,584	90,29,835	3,14,94,415	
	Ramganga Canal	21,29,212	4,27,111	40,618	—4,40,662	39,874	21,16,406	1,64,58,367	
	Tumaria Reservoir	30,00,474	6,43,497	23,637	—2,86,765	16,148	34,04,695	1,78,27,131	
	Open Reservoir	8,01,265	1,55,597	2,427	..	..	9,59,299	87,54,960
	Dorighat Pumped Canal	10,80,066	4,69,398	3,465	—1,58,712	..	13,94,137	98,57,244	
	Drainage Improvement Works	53,32,645	13,88,564	66,261	—56,307	27,471	67,03,592	1,39,58,844	
	Jirga Reservoir	11,20,006	5,02,367	12,939	43,099	14,011	16,64,393	1,45,04,339	
	Rural Water Supply	10,106	..	..	..	..	10,106	57,06,699
	Flood Protection Works	41,63,451	99,024	1,827	..	..	42,57,302	9,95,49,313
	State Tubewells	1,32,81,761	48,07,428	—1,533	—29,90,339	37,620	1,50,59,667	24,47,91,515	
	Garhwal Irrigation	1,18,718	4,34,114	17,131	2,06,393	3,634	7,73,320	1,47,53,178	
	Tanks and Bunds	2,36,657	98,450	3,793	..	..	3,38,900	1,51,69,396
	Other Projects	1,33,78,146	31,98,121	1,57,737	—20,71,936	4,432	1,46,57,637	5,71,78,063	
	Total Unproductive	6,82,72,698	1,81,52,975	4,37,187	—49,05,161	2,36,016	7,86,71,593	1,05,28,86,766	
	Total A—Irrigation Works	6,97,76,114	1,83,65,072	4,38,060	—53,54,388	2,86,538	7,99,38,320	1,25,39,32,199	
	TOTAL OUTLAY ON CONSTRUCTION	6,97,76,114	1,83,65,072	4,38,060	—53,54,388	2,86,538	7,99,38,320	1,25,39,32,199	
	<i>Deduct—Amount met from Special Development Fund.</i>	..	..	..	..	..	..	4,73,33,000
	NET OUTLAY ON CONSTRUCTION	..	..	..	..	..	7,99,38,320	1,20,65,99,199
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>	..	..	..	..	..	2,57,289	5,22,96,306
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	7,96,80,931	1,15,43,92,893
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	7,96,80,931	..
	Carried over	..	..	..	..	..	57,85,76,725 } (a)2,81,60,531 }	5,46,99,93,369 } (a)2,81,60,531 }

(a) Met from Contingency Fund.

IRRIIGATION AND DRAINAGE WORKS during and to end of 1960-61—*contd.*

EXPENDITURE DURING THE YEAR

Class of Works	States and Canals	Works	Establishment	Tools and Plant	Suspense	Deduct— Receipts and Recoveries on Capital Account	Net Total	Expenditure to end of the year
COMMERCIAL— <i>contd.</i>	Brought forward	..	..	..	..	..	57,85,76,725 } (d) 2,81,60,531 }	5,46,99,93,369 } (d) 2,81,60,531 }
GOVERNMENT OF WEST BENGAL								
IRRIGATION WORKS								
Unproductive	Midnapore Canal	..	..	..	..	..	..	83,06,728
	Bakreswar Irrigation Scheme	..	..	..	..	..	..	7,01,399
	Damodar Canal	(a) 47,971	17,217	2,580	..	..	67,768	1,31,34,832
	Total Unproductive	47,971	17,217	2,580	..	..	67,768	2,21,42,959
	Total A—Irrigation Works	47,971	17,217	2,580	..	..	67,768	2,21,42,959
NAVIGATION, ETC. WORKS—								
Unproductive	Somarpur Arapanch Drainage Scheme and Bagolla Ghumi Jatragsachi Drainage Scheme	(b) 79,989	1,75,702	20,920	—24,112	..	2,52,499	1,81,60,539
	Other Projects	9,97,357	2,41,864	16,518	..	..	12,55,739	1,40,09,770
	Total Unproductive	10,77,346	4,17,566	37,438	— 24,112	..	15,08,238	3,21,70,309
	Total B—Navigation, etc., Works	10,77,346	4,17,566	37,438	— 24,112	..	15,08,238	3,21,70,309
	TOTAL OUTLAY ON CONSTRUCTION	11,25,317	4,34,783	40,018	— 24,112	..	15,76,006	5,43,13,268
	Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	45,63,049
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	11,25,317	4,34,783	40,018	— 24,112	..	15,76,006	4,97,50,228
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	15,76,006	..
GOVERNMENT OF JAMMU AND KASHMIR								
IRRIGATION WORKS								
	Total A—Irrigation Works	40,69,825	3,02,788	82,505	..	..	44,55,118	2,93,59,454
	TOTAL OUTLAY ON CONSTRUCTION	40,69,825	3,02,788	82,505	..	..	44,55,118	(c) 2,93,59,454
	Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	44,55,118	(c) 2,93,59,454
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	44,55,118	..
	GRAND TOTAL	..	..	..	..	..	58,46,07,849 } (d) 2,81,60,531 }	5,54,91,03,051 } (d) 2,81,60,531 }

(a) Represents expenditure on Extra-ordinary replacements.
 (b) Three Projects have been declared as unproductive from the year 1960-61.
 (c) Includes Capital Outlay of Rs.2,04,49,342 to end of the year 1959-59.
 (d) Met from Contingency Fund.

No. 3i—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION

EXPENDITURE DURING THE YEAR

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR					Deduct— Receipts and Recoveries on Capital Account	Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COMMERCIAL									
<i>—concl.</i>									
STATE GOVERNMENTS									
TOTAL OUTLAY ON CONSTRUCTION.	58,48,65,238 (b) 2,81,60,531	(a) 5,71,71,79,85 (b) 2,81,60,531	
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.	(d) 63,35,20	
Deduct—Outlay financed from Ordinary Revenues.	2,57,389	(c) & (d) 19,27,16,8	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	58,46,07,849 (b) 2,81,60,531	5,51,91,27,37 (b) 2,81,60,531	
CENTRAL AND STATE GOVERNMENTS									
TOTAL OUTLAY ON CONSTRUCTION.	58,48,65,238 (b) 2,81,60,531	(a) 5,72,68,36,63 (b) 2,81,60,531	
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.	(d) 63,35,20	
Deduct—Outlay financed from Ordinary Revenues.	2,57,389	(c) & (d) 19,69,60,3	
Deduct—Total Outlay within the Revenue Account.	2,57,389	20,32,95,3	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	58,46,07,849 (b) 2,81,60,531	5,52,55,39,79 (b) 2,81,60,531	

(a) Capital Outlay decreased *proforma* by Rs. 35,09,500. See foot note (a) and (b) on page 193.

(b) Met from Contingency Fund.

(c) Outlay increased by Rs. 1,42,58,883 due to *proforma* corrections in the accounts of Government of Andhra Pradesh (Rs. 1,89,56,411), Government of Orissa (Rs. —2,08,256) and Central Government (Rs. 44,89,272).

(d) For Working out the total Progressive Capital expenditure within the Revenue Account of all Governments in India the figures of Rs. 3,09,04,291 & Rs. 70,890 are included in the figures of Progressive Outly shown against the head Deduct—Outlay financed from ordinary Revenue and Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund respectively.

NAVIGATION, EMBANKMENT and DRAINAGE WORKS during and to end of 1960-61—contd.

Name of Works	States and Canals	EXPENDITURE DURING THE YEAR						Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COMMERCIAL								
CENTRAL GOVERNMENT								
IRIGATION, ETC.	Total A—Irrigation etc. Works	21,29,036	1,13,509	11,238	..	..	22,53,783	62,83,866
	Total Central Government	21,29,036	1,13,509	11,238	..	..	22,53,783	62,83,866
STATE GOVERNMENTS								
GOVERNMENT OF ANDHRA PRADESH								
IRIGATION WORKS	Total A—Irrigation Works	2,51,88,940	50,75,600	16,81,353	12,980	5,15,848	3,14,43,025	10,34,20,610 (a & b)
	Total Outlay on Construction	2,51,88,940	50,75,600	16,81,353	12,980	5,15,848	3,14,43,025	10,34,20,610 (a)(b)
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..
	Net Outlay outside the Revenue Account	2,51,88,940	50,75,600	16,81,353	12,980	5,15,848	3,14,43,025	10,34,20,610 (a)(b)
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	3,14,43,025	..
GOVERNMENT OF ASSAM								
IRIGATION, ETC.	Total B—Navigation, etc. Works	1,02,92,066	19,19,771	3,98,483	..	..	1,26,10,320	15,42,69,966
	Total Outlay on Construction	1,02,92,066	19,19,771	3,98,483	..	..	1,26,10,320	15,42,69,966
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	-1,255	1,24,26,009
	Net Outlay outside the Revenue Account	..	..	..	..	..	1,26,11,575	14,18,43,957
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	1,26,11,575	..
GOVERNMENT OF BIHAR								
IRIGATION WORKS	Total A—Irrigation Works	3,94,53,277	51,39,705	11,52,454	-32,39,011	..	4,15,06,425	10,24,04,662
IRIGATION, ETC.	Total B—Navigation etc. Works	1,66,64,414	7,70,984	..	..	..	1,54,35,398	4,35,67,033
	Total Outlay on Construction	5,31,17,691	59,10,689	11,52,454	-32,39,011	..	5,69,41,823	14,59,71,695
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..
	Net Outlay outside the Revenue Account	5,31,17,691	59,10,689	11,52,454	-32,39,011	..	5,69,41,823	14,59,71,695
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	5,69,41,823	..
GOVERNMENT OF GUJARAT								
IRIGATION WORKS	Total A—Irrigation Works	1,24,94,201	6,14,930	5,16,210	-3,01,238	61,594	1,32,62,509	1,32,62,509
	Total Outlay on Construction	1,24,94,201	6,14,930	5,16,210	-3,01,238	61,594	1,32,62,509	1,32,62,509
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..
	Deduct—Expenditure met from Sugarcane Cess Fund	..	..	..	..	..	..	..
	Net Outlay outside the Revenue Account	..	..	..	..	..	1,32,62,509	1,32,62,509
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	1,32,62,509	..
GOVERNMENT OF KERALA								
IRIGATION WORKS	Total A—Irrigation Works	1,20,49,322	16,44,615	4,53,035	3,40,894	1,07,817	1,43,80,049	5,21,51,169 (c)
IRIGATION, ETC.	Total B—Navigation etc. Works	4,88,040	1,43,909	569	..	..	6,32,518	37,45,582
	Total Outlay on Construction	1,25,37,362	17,88,524	4,53,604	3,40,894	1,07,817	1,50,12,567	5,58,96,751 (c)
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..
	Net Outlay Outside the Revenue Account	..	..	..	..	..	1,50,12,567	5,58,96,751 (c)
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	1,50,12,567	5,58,96,751 (c)
GOVERNMENT OF MADHYA PRADESH								
IRIGATION WORKS	Total A—Irrigation Works	1,69,66,709	36,85,820	5,47,308	..	..	2,11,99,837	7,59,07,362
	Total Outlay on Construction	1,69,66,709	36,85,820	5,47,308	..	..	2,11,99,837	7,59,07,362
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..
	Net Outlay outside the Revenue Account	..	..	..	..	..	2,11,99,837	7,59,07,362
	Charged	..	..	..	..	..	19,105	..
	Voted	..	..	..	..	..	2,11,80,732	..
	Carried over	..	..	..	..	..	15,04,71,336	53,63,02,884

(a) See footnote (c) & (d) on page 177.

(b) Includes Rs. 1,62,31,420 being expenditure incurred in ex-Hyderabad State upto 31st October, 1956 under Major Head "68" adjusted under Major Head "68-A".

(c) Excludes expenditure to the end of March 1960 on Manglam Project (Rs. 94,66,346) and Meenkara Project (Rs. 67,40,439) transferred *pro-forma* to "68"—Construction on Irrigation, Navigation, Embankment and Drainage Works (Commercial) under which provision was made in the Budget for 1960-61. See also footnote (b) on page 179.

C. and CC.—Irrigation etc.

No. 31—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT

Class of Works	States and Canals	EXPENDITURE DURING THE YEAR							Expenditure at the end of the year
		Works	Establishment	Tools and Plant	Suspense	Deduct—Receipts and Recoveries on Capital Account	Net Total		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
NON-COMMERCIAL— <i>contd.</i>	Brought forward	..	..	..	..	..	15,04,71,336	53,63,02,3
GOVERNMENT OF MADRAS									
A—IRRIGATION WORKS	Total Irrigation Works	1,49,97,405	23,45,933	8,38,443	1,59,540	82,463	1,82,58,838	7,40,91,3	
B—NAVIGATION, ETC. WORKS—	Total B—Navigation, etc. Works	7,313	785	43	..	..	8,141	5,1
	Total Outlay on Construction	1,50,04,718	23,46,718	8,38,486	1,59,540	82,463	1,82,66,979	7,41,42,3	
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..
	Net Outlay outside the Revenue Account	..	..	..	..	..	1,82,66,979	7,41,42,3
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	1,82,66,979	..
GOVERNMENT OF MAHARASHTRA									
A—IRRIGATION WORKS	Total A—Irrigation Works	1,67,44,286 (a) 49,55,193	26,62,082	26,14,281	2,13,359	62,389	2,21,71,619 (a) 49,55,193	(c)(d) 14,04,08,3 (a) 49,55,193	
	Total Outlay on Construction	1,67,44,286 (a) 49,55,193	26,62,082	26,14,281	2,13,359	62,389	2,21,71,619 (a) 49,55,193	(c)(d) 14,04,08,3 (a) 49,55,193	
	Deduct—Expenditure met from Sugarcane Cess Fund	..	..	..	..	..	4,06,953	10,51,1
	Net outlay on Construction	..	..	..	..	..	2,17,64,666 (a) 49,55,193	(c)(d) 13,93,26,8 (a) 49,55,193
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	(b) 44,82,1
	Net Outlay outside the Revenue Account	..	..	..	..	..	2,17,64,666 (a) 49,55,193	13,48,37,3 (a) 49,55,193
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	2,17,64,666 (a) 49,55,193	..
GOVERNMENT OF MYSORE									
A—IRRIGATION WORKS	Total A—Irrigation Works	56,26,543	4,45,365	99,870	..	..	61,09,372 (a) 62,406	3,76,84,0 (a) 62,4
	Total Outlay on Construction	56,26,543	4,45,365	99,870	..	..	61,09,372 (a) 62,406	3,76,84,0 (a) 62,4
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	39,41,1
	Net Outlay outside the Revenue Account	..	..	..	..	..	61,09,372 (a) 62,406	3,37,35,9 (a) 62,4
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	61,09,372 (a) 62,406	..
GOVERNMENT OF ORISSA									
A—IRRIGATION WORKS	Total A—Irrigation Works	9,29,392	46,415	30,246	..	..	10,06,043	22,45,1
B—NAVIGATION, ETC. WORKS.	Total B—Navigation etc. Works	22,63,910	1,12,009	73,877	22,189	77	24,72,768	2,15,25,9 (a)	
	Total Outlay on Construction	31,93,292	1,59,484	1,03,923	22,189	77	34,78,811	2,37,71,1	
	Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	(f) 2,01,1
	Net Outlay outside the Revenue Account	..	..	..	..	..	34,78,811	2,35,69,1
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	34,78,811	..
	Carried over	..	..	..	..	..	20,51,08,763	80,75,99,1

(a) Met out of Contingency Fund.

(b) Represents adjustment of the expenditure on the works in Kutch area carried out in the Accounts for 1959-60, now done against the deduct

(c) See footnote (i) (j) (k) on Page 181.

(d) Includes Rs. 3,63,093 being expenditure on minor Irrigation Works misclassified in the Accounts of 1958-59 under "68".

(e) See footnote (a) on page 182.

(f) See footnote (b) on page 182.

NET and DRAINAGE WORKS during and to end of 1960-61—concl'd.

Kind of Works	States and Canals	EXPENDITURE DURING THE YEAR							
		Works	Establishment	Tools and Plant	Suspense	Deduct Receipts and Recoveries on Capital Account	Net Total	Expenditure to end of the year	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COMMERCIAL— Irrigation Works	Brought forward	20,51,08,763	80,75,99,604	
	GOVERNMENT OF PUNJAB								
	Total A—Irrigation Works	21,79,777	
	Total Outlay on Construction	21,79,777	
	Deduct—Outlay financed from Ordinary Revenues	
	Net Outlay outside the Revenue Account	21,79,777	
	Charged	
	Voted	
	GOVERNMENT OF WEST BENGAL								
	Total B—Navigation etc. Works	52,23,464	9,87,066	1,97,417	64,07,937	1,93,73,356	
Total Outlay on Construction	52,23,464	9,87,066	1,97,417	..	..	64,07,937	1,93,73,356
Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..
Net Outlay outside the Revenue Account	52,23,464	9,87,066	1,97,417	..	..	64,07,937	1,93,73,356
Charged	..	..	..	..	..	..	..
Voted	..	..	..	..	..	..	..
GOVERNMENT OF JAMMU AND KASHMIR									
Total A—Irrigation Works	1,13,89,455	8,47,358	2,30,999	..	..	1,24,67,703	4,43,43,427
Total Outlay on Construction	1,13,89,455	8,47,358	2,30,999	..	..	1,24,67,703	4,43,43,427
Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..
Net Outlay Outside the Revenue Account	..	..	..	..	..	1,24,67,703	4,43,43,427
Charged	..	..	..	..	..	..	..
Voted	..	..	..	..	..	1,24,67,703	..
STATE GOVERNMENTS									
Total Outlay on Construction	..	..	..	..	..	21,89,65,549 (a) 50,17,599	(c) 88,95,50,193 (a) 50,17,599
Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	—1,255 (b) 2,70,71,628
Net Outlay outside the Revenue Account	..	..	..	..	..	21,89,66,804 (a) 50,17,599	(b) and (c) 86,84,78,565 (a) 50,17,599
CENTRAL AND STATE GOVERNMENTS									
Total Outlay on Construction	..	..	..	..	..	22,12,19,332 (a) 50,17,599	89,58,34,059 (a) 50,17,599
Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	—1,255 2,10,71,628
Net Outlay outside the Revenue Account	..	..	..	..	..	22,12,20,587 (a) 50,17,599	87,47,62,431 (a) 50,17,599

(a) Met out of Contingency Fund.

(b) Increased by Rs. 46,97,528 due to *pro forma* corrections in the accounts of the Govt. of Maharashtra Rs. 44,89,272 and Government of Orissa (Rs. 2,08,256).

(c) Capital outlay increased by Rs. 74,60,444 due to *pro forma* corrections in the accounts of the Govt. of Andhra Pradesh (Rs. 2,21,52,783), Government of Kerala (Rs.—1,62,06,786), Govt. of Maharashtra (Rs.—63,76,752) and Govt. of Orissa (Rs. 78,91,198)

No. 31-A—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS (Commercial)

Years	Expenditure	Expenditure	Total
	outside the Revenue Account	within the Revenue Account	
	Rs.	Rs.	Rs.
From 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	69,99,675	5,79,510	75,79,185
1896-97	74,04,480	5,53,695	79,58,175
1897-98	69,24,315	5,02,305	74,26,620
1898-99	65,35,485	2,60,205	67,95,690
1899-1900	89,69,400	5,94,795	95,64,195
1900-01	88,57,245	5,29,815	93,87,060
1901-02	82,13,250	19,81,350	1,01,94,600
1902-03	84,62,865	24,17,205	1,08,80,070
1903-04	76,18,470	25,86,466	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	1,19,84,405	1,11,63,175	2,31,47,580
1907-08	1,26,85,830	67,84,605	1,94,70,435
1908-09	1,47,52,335	71,86,245	2,19,38,580
1909-10	1,57,85,250	66,69,795	2,24,55,045
1910-11	1,80,58,320	57,91,485	2,38,49,805
1911-12	2,30,47,965	59,09,565	2,89,57,530
1912-13	2,11,24,935	70,76,880	2,82,01,815
1913-14	1,92,33,930	88,54,320	2,80,88,250
1914-15	1,68,47,700	85,57,635	2,54,05,335
Carried over	46,45,72,020	16,27,87,876	62,73,59,896

No. 31-A—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS
(Commercial)—*contd.*

Years	Expenditure	Expenditure	Total	
	outside the Revenue Account	within the Revenue Account		
	Rs.	Rs.	Rs.	
	Brought forward	46,45,72,020	16,27,87,876	62,73,59,896
1915-16	1,21,94,295	78,94,050	2,00,88,345	
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 Bengal and Central Governments only. The transactions of the Punjab Government could not be included in the account as the accounts for the period 1947-48 (Pre-partition) have not been received from the Accountant General, West Punjab, Lahore.

31-A—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS (Commercial)—concl'd.

Years	Expenditure	Expenditure	Total
	outside the Revenue Account	within the Revenue Account	
	Rs.	Rs.	Rs.
Brought forward	1,37,99,87,054	32,86,19,822	1,70,86,06,876
1949-50	14,44,82,115	1,14,21,687	15,59,03,802
1950-51	19,74,93,819	1,19,51,646	20,94,45,465
1951-52	16,89,19,166	67,48,167	17,56,67,333
1952-53	32,30,35,551	88,25,003	33,18,60,554
1953-54	9,09,42,848	88,54,634	9,97,97,482
1954-55	41,71,51,556	1,66,10,482	43,37,62,038
1955-56	58,68,00,248	—35,60,806	58,32,39,442
1956-57	43,13,71,112	—58,67,435	42,55,03,677
1957-58	50,64,11,419	—8,55,261	50,55,56,158
1958-59	43,24,51,593	32,77,558	43,57,29,151
1959-60	(a) 46,32,13,192	(b) 1,46,47,882	(a)&(b) 47,78,61,074
1960-61	58,46,07,849 } (b) 2,81,60,531 }	2,57,389	58,48,65,238 } (b) 2,81,60,531 }
Outlay to end of 1960-61 relating to Part B States	28,13,14,155	3,65,79,076	31,78,93,231
Capital expenditure on old Minor Works and Navigation to end of 1920-21	..	6,64,02,327	6,64,02,327
Outlay to end of 1920-21 on old Productive Works for which no Capital accounts were kept.	..	1,14,53,688	1,14,53,688
Outlay to end of 1936-37 relating to the Government of Burma	3,47,06,602	3,29,96,209	6,77,02,811
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
	(d) 5,35,33,21,710 } (c) 2,81,60,531 }	(d) 37,55,16,926	5,72,88,38,636 } (c) 2,81,60,531 }

(a) The difference of Rs. 1,77,68,383 from the previous recorded outlay of Rs. 48,09,81,575 is due to:—

(i) Decrease of Rs. 3,84,64,440 due to *proforma* corrections in the Accounts of the Government of Andhra Pradesh (Rs. 2,48,87,774); Government of Orissa (Rs. 76,82,942); Government of Punjab (Rs. 13,67,996); and Government of Maharashtra (Rs. 45,25,728) i. e. 46,69,46,607—46,24,20,879 allocated to Gujarat State.

(ii) Increase of Rs. 2,06,96,057 due to *proforma* corrections in the Accounts of Government of Kerala (Rs. 1,62,06,785) and Central Government (Rs. 44,89,272).

(b) The difference of Rs. 1,42,58,883 from the previous recorded outlay of Rs. 3,88,999 is due to:—

(i) Increase of Rs. 1,89,58,411 due to *proforma* corrections in the accounts of Government of Andhra Pradesh and (ii) decrease of Rs. 46,97,528 due to *proforma* corrections in the accounts of Orissa (Rs. 2,08,256) and Central Government (Rs. 44,89,272).

(c) Met from Contingency Fund.

(d) The discrepancy between this figure and that shown in the last column of Account No. 31 is explained in Para 4 (1) of explanatory note on page 157.

Class of Works	States and Canals	Water rates	Owner's rates	Water-supply of Towns	Sales of water	Plantations	Other Canal Produce	Water power	Navigation	Rents	Fines	Receipts from Workshops	Recoveries of Expenditure	Miscellaneous	Deduct—Amount Transferred to Mysore towards common works in Tungabhadra Project	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT																	
INDIA GENERAL																	
A.—IRRIGATION WORKS—																	
Unproductive	Total Unproductive	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Central Government		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
STATE GOVERNMENTS																	
GOVERNMENT OF ANDHRA PRADESH																	
A.—IRRIGATION WORKS—																	
Productive	Godavari Delta System	..	..	2,196	6,972	30,642	38,906	740	4,60,938	5,272	..	..	2,379	64,111	..	159	6,11,997
	Krishna Delta System	..	..	4,940	8,066	4,558	1,18,823	..	1,50,066	2,996	..	..	..	27,006	..	1,042	3,15,432
	Nizamsagar Project	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Other Projects	..	..	..	..	2,260	..	..	194	99	..	..	241	19	..	..	2,813
Total Productive		..	..	7,136	15,038	37,460	1,57,729	740	6,11,198	8,367	..	..	2,620	91,135	..	1,201	9,30,242
Unproductive	Kurnool-Cuddapah Canal System	..	..	..	..	..	6,144	..	..	432	..	..	..	135	..	87	6,824
	Pennar River Canals System	..	..	..	3,794	898	2,950	..	411	497	..	..	..	331	..	37	8,334
	Tungabhadra Project	..	..	..	1,44,096	..	..	..	..	82,039	13	..	37,110	1,36,103	1,67,526	..	2,31,835
	Other Projects	..	..	..	280	899	8,400	..	96	2,642	53	..	2,058	0,252	..	..	20,789
Total Unproductive		..	..	..	1,48,170	1,397	17,503	..	507	85,600	66	..	39,168	1,42,821	1,67,526	124	2,67,582
Total A.—Irrigation Works		..	..	7,136	1,63,208	38,857	1,75,232	740	6,11,705	93,967	66	..	41,788	2,33,036	1,67,526	1,325	11,97,824

B—NAVIGATION
ETC., WORKS

Unproductive	Buckingham Canal System	..	..	..	..	78,604	..	..	24,375	6,832	..	..	..	2,575	..	367	1,12,019
Total Unproductive		..	..	..	..	78,604	..	..	24,375	6,832	..	..	..	2,575	..	367	1,12,019
Total B—Navigation, etc. Works		..	..	..	..	78,604	..	..	24,375	6,832	..	..	..	2,575	..	367	1,12,019
Total Government of Andhra Pradesh		..	..	7,136	1,63,228	1,17,461	1,75,232	740	6,36,080	1,00,799	66	..	41,788	2,36,531	1,67,526	1,692	13,09,843

GOVERNMENT OF BIHAR

A—IRRIGATION
WORKS—

Productive	Sone Canal	65,62,448	60,934	..	5,820	31,450	24,395	6,617	14,767	31,847	74	13,392	454	3,54,877	..	16,757	70,90,318
	Patna-Bakhtiarpur-Biharsharif-Ekan-garsarai-Bhita Emergency Irrigation Works.	5,80,949	..	..	2,488	..	180	..	..	95	..	..	..	30,609	..	796	5,03,525
	300 Tube-Wells in North Bihar	3,52,859	..	..	860	..	..	..	..	33	180	..	49	1,06,584	..	270	4,60,295
	350 Tube-wells under T.C.A. Programme.	94,826	5	..	3,384	..	..	..	..	85	230	..	..	197	..	..	98,727
	Other Projects	4,37,974	..	..	1,738	66	1,253	..	58	96	127	..	-7,446	1,80,043	..	3,693	6,10,216
Total Productive		80,09,066	60,939	..	14,290	31,516	25,828	6,617	14,825	32,156	611	13,392	-6,943	6,72,310	..	21,516	88,53,061
Unproductive	Tribeni Canal	10,44,759	..	..	..	16,246	1,534	..	..	..	1,453	..	..	1,437	..	270	10,65,159
	Other Projects	2,54,033	..	..	..	755	4,409	..	..	316	24	..	2,225	11,793	..	506	2,73,049
Total Unproductive		12,98,792	..	..	..	17,001	5,943	..	..	316	1,477	..	2,225	13,230	..	776	13,38,208
Total A—Irrigation Works		93,07,848	60,939	..	14,290	48,517	31,771	6,617	14,825	32,472	2,088	13,392	-4,718	6,85,540	..	22,292	1,01,91,289
Total Government of Bihar		93,07,848	60,939	..	14,290	48,517	31,771	6,617	14,825	32,472	2,088	13,392	-4,718	6,85,540	..	22,292	1,01,91,289 ^(a)

(a) See footnote (b) on page 164.

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS (Commercial) for the year ended 31st March 1961—*contd.*

Class of Works	States and Canals	Water Rates	Owner's Rates	Water Supply of Towns	Sales of water	Plantations	Other Canal produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Receipts from workshops	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—																
GOVERNMENT OF MADRAS																
Productive	Cauvery Delta System	..	..	..	5,396	20,375	18,055	..	4,438	1,855	..	50	10,499	..	527	60,141
	Periyar System	..	..	..	2	16,854	6,342	..	12,410	2,911	..	..	1,309	..	651	39,237
	Kodayar Irrigation Project	..	..	..	..	..	9,077	..	..	8,751	..	1,046	447	..	149	19,172
	Other Projects	..	..	616	(—) 168	37,488	21,149	..	1,356	1,926	..	..	2,906	..	966	64,307
	Total Productive	..	..	616	5,230	74,717	54,623	..	18,204	15,443	..	1,096	15,221	..	2,293	1,82,857
Unproductive	Lower Bhavani Project	..	..	..	5,073	6,184	675	..	..	56,846	..	22,826	10,244	..	34	1,02,413
	Mettur Canal Project	..	..	..	..	..	..	..	..	919	..	..	606	..	..	1,525
	Manimuthar Project	..	..	..	..	4,188	198	..	..	10,208	..	75	219	..	293	14,545
	Aranjar Project	..	..	..	..	..	..	..	..	..	..	..	28	..	..	28
	Amaravathi Project	..	..	..	..	..	6,271	..	..	..	..	..	6,752	..	..	13,023
	Sathanur Reservoir Project	..	..	..	..	..	..	..	..	26,139	..	..	2,984	..	..	29,123
	Krishnagiri Project	..	..	..	..	..	..	..	..	..	..	..	1,087	..	..	1,087
	Cauvery—Mettur Scheme	..	..	609	3,72,689	7,955	2,021	..	1,161	7,292	..	6	10,577	..	34	4,08,276
	Other Projects	..	..	..	37,762	12,708	527	..	..	4,558	..	..	53,139	..	24	1,08,670
	Total Unproductive	..	..	609	4,16,124	30,985	9,692	..	1,161	1,05,961	..	22,907	91,636	..	385	6,78,690
	Total A—Irrigation Works	..	..	1,225	4,21,354	1,05,702	64,315	..	19,365	1,21,404	..	24,003	1,06,857	..	2,678	8,61,547
B—NAVIGATION, ETC. WORKS—																
Unproductive	Buckingham Canal	..	..	..	10,292	..	..	..	74,876	3,279	..	..	1,10,070	..	330	1,98,187
	Other Projects	..	..	..	..	..	..	..	1,170	..	..	..	..	..	..	1,170
	Total Unproductive	..	..	..	10,292	..	..	..	76,046	3,279	..	..	1,10,070	..	330	1,99,357
	Total B—Navigation, etc. Works	..	..	..	10,292	..	..	..	76,046	3,279	..	..	1,10,070	..	330	1,99,357
	Total Government of Madras	..	..	1,225	4,31,646	1,05,702	64,315	..	95,411	1,24,683	..	24,003	2,16,927	..	3,008	10,00,904

WORKS—

Productive	Nira Left Bank Canal and Shetphal tank	..	..	21,597	..	2,246	..	..	3,426	80	..	4,488	10,115	17,72,651	..	18,14,543
	Kakrapar Weir and Canal	..	..	..	..	54	..	..	..	..	..	..	491	5,859	..	6,404
	Mutha Canal including Matobe Tank	..	50,096	2,51,588	..	4,167	..	..	301	581	..	2,185	11,760	2,22,802	828	5,42,552
	Pravara River Works	..	..	32,765	..	15,131	42	105	4,386	2	..	25	5,550	27,56,325	46	28,14,285
	Other Projects	..	1,957	1,41,223	272	13,170	..	..	2,179	..	..	348	7,974	9,36,314	71	11,05,366
	Total Productive	..	52,053	4,47,173	272	34,768	42	105	10,192	603	..	7,046	35,890	56,95,951	945	62,83,150
Unproductive	Budhial Tank	..	..	..	..	..	..	4	..	..	..	..	30	10,396	..	10,430
	Godavari Canal	..	70,746	11,288	..	7,568	39,489	3	5,612	..	..	..	33,171	23,95,572	2,032	25,61,417
	Nira Right Bank Canal	..	7	4,24,646	..	4,332	352	..	5,910	..	..	56	57,524	21,10,592	720	26,02,899
	Mahi Canal	..	..	..	..	..	..	..	308	..	..	..	443	..	..	751
	Radhanagari Hydro-Electric Scheme	..	..	9,302	..	624	..	..	107	..	..	..	1,252	4,63,417	480	4,74,222
	Fatewadi Eight Months Canal	..	..	..	..	..	..	..	..	..	..	..	..	10,558	..	10,558
	Other Projects	..	1,480	843	90	6,716	..	..	1,050	598	..	163	3,05,717	6,44,560	17	9,61,200
Total Unproductive	..	72,233	4,46,079	90	19,240	39,841	3	12,991	598	..	219	3,98,137	56,35,095	3,049	66,21,477	
Total A—Irrigation Works	..	1,24,286	8,93,252	362	54,008	39,883	108	23,183	1,201	..	7,265	4,34,027	1,13,31,046	3,994	1,29,04,627	
Total Government of Maharashtra	..	1,24,286	8,93,252	362	54,008	39,883	108	23,183	1,201	..	7,265	4,34,027	1,13,31,046	3,994	1,29,04,627	

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS (Commercial) for the year ended 31st March 1961—*contd.*

Class of Works	States and Canals	Water Rates	Owner's Rates	Water Supply of Towns	Subventions from the Government of India for Development Schemes	Sales of Water	Plantations	Other Canal Produce	Water Power	Navigation	Rent	Fines	Receipts from Workshops	Recoveries of Expenditure	Miscellaneous	Deduct—Refunds	Total
A—IRRIGATION WORKS—																	
Productive	GOVERNMENT OF MYSORE																
	Tungabhadra Project	..	19,36,419	..	..	..	13,652	..	1,011	8,566	..	..	..	..	6,94,760	..	26,54,408
Total Productive		..	19,36,419	..	..	..	13,652	..	1,011	8,566	..	..	..	..	6,94,760	..	26,54,408
Unproductive	Chamarajasagar and Water Works	..	..	..	..	..	35,05,351	..	..	..	..	300	..	..	1,15,538	..	36,21,279
	Krishnarajasagar Works	..	6,328	..	..	..	2,66,338	..	..	..	..	39,158	..	1,03,833	1,39,868	..	5,55,522
	Tungabhadra Project	..	..	..	..	..	..	..	..	..	..	..	..	..	38	..	38
	Other Projects	..	16,409	6,00,581	3,20,533	..	998	25,531	251	7,262	61,089	..	10,39,654
Total Unproductive		..	22,737	..	..	6,00,581	40,92,219	..	998	..	..	66,079	251	1,11,095	3,16,533	..	52,10,493
Total A—Irrigation Works		..	19,59,156	..	..	6,00,581	41,05,871	..	2,009	8,566	..	66,079	251	1,11,095	10,11,293	..	78,64,901
Total Government of Mysore		..	19,59,156	..	..	6,00,581	41,05,871	..	2,009	8,566	..	66,079	251	1,11,095	10,11,293	..	78,64,901
A—IRRIGATION WORKS—																	
GOVERNMENT OF ORISSA																	
Unproductive	Orissa Canal Project	2,39,200	6,92,732	..	..	..	..	1,882	10,272	..	3,23,775	18,621	..	1,835	63,812	14,991	13,37,138
	Rushikulya System	..	1,366	..	..	..	..	..	528	..	..	..	..	24	21,100	77	22,941
Total Unproductive		2,39,200	6,94,098	..	..	..	..	1,882	10,800	..	3,23,775	18,621	..	1,859	84,912	15,068	13,60,079
Total A—Irrigation Works		2,39,200	6,94,098	..	..	..	..	1,882	10,800	..	3,23,775	18,621	..	1,859	84,912	15,068	13,60,079
Total Government of Orissa		2,39,200	6,94,098	..	..	..	..	1,882	10,800	..	3,23,775	18,621	..	1,859	84,912	15,068	13,60,079

A—IRRIGATION WORKS—		GOVERNMENT OF PUNJAB															
Productive	Upper Bari Doab Canal	57,81,128	..	..	..	14,443	120	47,886	1,14,658	4,635	1,15,733	..	..	2,891	46,99,223	4,756	1,07,75,054
	Western Junna Canal (including Extension Scheme).	95,16,423	..	16,935	..	51,876	35,312	8,463	6,632	3,38,104	1,48,480	..	..	34,765	5,42,840	24,381	1,08,75,469
	Sirhind Canal	1,05,18,914	..	..	..	97,550	9,306	1,470	1,01,607	..	1,67,060	..	..	344	1,41,427	4,122	1,10,33,646
	Sutlej Valley Project (Eastern Canals).	20,50,138	..	..	..	..	825	1,816	..	..	52,002	..	..	575	1,11,663	225	22,16,394
	Government Central Workshops	..	..	..	..	..	..	..	..	..	6	..	..	..	3,85,370	20,679	3,64,697
	Erstwhile P.E.P.S.U. Canals	55,95,402	..	3,345	..	21,662	72	57	60,166	..	58,351	38	..	67	1,85,555	..	59,24,715
	Other Projects	34,89,306	..	..	..	..	..	..	..	..	2,13,842	..	..	..	60,695	28	37,63,815
Total Productive		3,69,51,309	..	20,280	..	1,85,531	45,525	59,512	2,83,058	3,42,739	7,55,474	38	..	38,642	61,26,773	54,191	4,47,54,690
Unproductive	Other Projects . . . . .	..	..	..	33,000	..	..	..	..	..	50	..	..	24,800	35	57,875	
	Total Unproductive . . . . .	..	..	..	33,000	..	..	..	..	..	50	..	..	24,800	35	57,875	
Total A—Irrigation Works		3,69,51,309	..	20,280	33,000	1,85,531	45,525	59,512	2,83,058	3,42,739	7,55,524	38	..	38,642	61,51,633	54,226	4,48,12,565
Total Government of Punjab		3,69,51,309	..	20,280	33,000	1,85,531	45,525	59,512	2,83,058	3,42,739	7,55,524	38	..	38,642	61,51,633	54,226	4,48,12,565
A—IRRIGATION WORKS—		GOVERNMENT OF RAJASTHAN															
Productive	Gang Canal	41,08,510	20,025	32,438	..	1,562	..	36,692	..	..	10,634	..	..	13	12,232	12	42,22,094
	Other Projects	27,649	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27,649
Total Productive		41,36,159	20,025	32,438	..	1,562	..	36,692	..	..	10,634	..	..	13	12,232	12	42,40,743
Unproductive	Jawai Canal	61,442	..	..	..	..	..	1,505	..	..	774	11	..	..	2,050	71	65,711
Total Unproductive		61,442	..	..	..	..	..	1,505	..	..	774	11	..	..	2,050	71	65,711
Total Government of Rajasthan		41,97,601	20,025	32,438	..	1,562	..	38,197	..	..	11,408	11	..	13	14,282	83	43,15,454

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS (Commercial) for the year ended 31st March, 1961—contd.

Class of Works	States and Canals	Water Rates	Owner's Rates	Water Supply of Towns	Sales of Water	Plantations	Other Canal Produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Interest on Depreciation Reserve Fund	Deduct—Refunds	Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH																	
A—IRRIGATION WORKS—																	
Productive	Upper Ganga Canal	1,71,57,811	..	..	18,244	1,26,458	78,007	1,21,218	..	98,491	3,402	907	1,34,075	..	5,184	1,77,33,429
	Lower Ganga Canal	1,22,32,115	..	75,938	1,45,361	55,808	38,664	6,569	..	14,657	1,347	76	1,29,585	..	15,438	1,26,84,702	
	Eastern Yamuna Canal	56,19,934	..	..	3,086	11,210	5,026	29,242	..	4,431	3,548	184	62,464	..	5,026	57,34,099
	Agra Canal	49,04,046	..	..	66,934	25,475	9,825	2,190	..	42,729	2,620	..	5,00,219	..	2,594	56,11,444
	State Tubewells	1,21,03,384	..	..	12,465	7,092	326	..	..	8,925	2,604	2,652	2,77,215	1,91,232	4,374	1,26,01,521
	Other Projects	4,68,832	..	1,387	3,318	150	..	..	..	..	..	..	22,486	..	..	4,96,113
	Total Productive	5,25,46,122	..	77,265	2,49,408	2,26,193	1,31,848	1,59,210	..	1,69,233	13,521	3,819	11,26,044	1,91,232	32,676	5,48,61,308	
Unproductive	Sarda Canals	1,45,74,658	..	3,117	3,700	40,603	32,668	10,209	363	46,687	14,295	..	4,33,528	..	7,495	1,51,70,912	
	Ghagar and Garol Canal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Betwa Canal	23,16,960	..	..	41,434	2,356	12,060	..	..	6,852	11,863	4,815	41,217	..	622	24,36,955
	Lakes and Tanks	3,89,622	..	..	..	..	8,465	..	..	..	427	4,324	95,231	..	..	4,98,069
	Varanasi Canal	14,66,461	..	..	965	..	14,264	..	..	939	..	3,084	20,938	..	..	15,06,641
	Belan Canal	4,61,082	..	..	12,877	..	4,320	..	..	2,023	..	3,710	9,398	..	..	4,93,390
	Ken Canal	20,00,894	..	..	15,347	2,937	55	645	..	3,217	259	84	17,041	..	..	20,40,479
	Ghogra Canal	6,29,308	..	..	..	1,095	..	..	..	247	2,353	6,092	8,770	..	..	6,47,865
	Doright Pumped Canal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Flood Protection Works	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	State Tubewells	74,06,441	..	21,215	61,837	74,570	12,065	30,691	..	16,341	2,331	17,069	5,84,218	1,04,408	4,211	83,27,005	
	Garhwal Irrigation Survey	45,713	..	2,589	26,470	..	..	1,09,039	..	43	..	463	53,280	..	..	2,37,597
	Other Projects	41,22,804	..	..	1,09,691	32,981	52,371	42,280	157	16,651	1,124	1,013	1,31,541	..	..	45,10,563
	Total Unproductive	3,34,13,913	..	26,921	2,72,321	1,54,542	1,36,298	1,92,814	550	94,940	32,672	57,263	13,95,192	1,04,408	72,328	3,68,69,476	
	Total A—Irrigation Works	8,59,60,035	..	1,04,206	5,21,729	3,80,735	2,68,116	3,52,033	550	2,64,173	46,193	61,082	25,21,236	2,95,640	46,944	9,07,30,784	
	Total Government of Uttar Pradesh	8,59,60,035	..	1,04,206	5,21,729	3,80,735	2,68,116	3,52,033	550	2,64,173	46,193	61,082	25,21,236	2,95,640	46,944	9,07,30,784	

A—IRRIGATION WORKS—											
Unproductive	Midnapore Canal	Bhubneswar Irrigation Scheme	Demodar Canal	Total Unproductive	Total A—Irrigation Works	B—NAVIGATION SONPUR ARAPANCH DRAINAGE SCHEME@ ETC. WORKS—					Unproductive
						Other Projects	Total Unproductive	Total B—Navigation, etc. Works	Total Government of West Bengal	Total	
2,33,599	41,814	88,457	3,68,870	3,68,870	3,68,870	257	257	257	3,69,127	561	
85	85	85	85	85	85	256	256	256	341	341	
53	53	528	581	581	581	581	581	581	581	581	
1,878	1,878	1,878	1,878	1,878	1,878	2,90,852	2,90,852	2,90,852	2,92,730	2,92,730	
2,872	2,872	43	3,419	3,419	3,419	7,349	7,624	7,624	11,043	11,043	
(a) 561	(a) 561	..	14,582	14,582	14,582	4,494	4,494	4,494	(d) 19,076	(d) 19,076	
27,587	27,587	34,416	62,003	62,003	62,003	1,01,014	1,07,234	1,07,234	1,69,237	1,69,237	
89	89	3,960	4,049	4,049	4,049	..	..	..	4,049	4,049
2,71,548	2,71,548	1,33,987	4,47,371	4,47,371	4,47,371	6,495	6,495	6,495	8,58,088	8,58,088	

@This project has been transferred as unproductive from the year 1960-61.

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Deduct— Amount recoverable from Mysore towards Common Works in Tungabhadra Project	Total
STATE GOVERNMENTS								
GOVERNMENT OF ANDHRA PRADESH								
A—IRRIGATION WORKS—								
Productive	Godavari Delta System	3,88,328	41,77,473	5,79,185	56,612	..	..	52,01,598
	Krishna Delta System	1,88,685	41,72,036	3,97,040	12,781	..	..	47,70,542
	Nizamsagar Project	..	..	..	..	..	..	..
	Other Projects	1,148	3,10,886	37,897	6,275	..	..	3,56,204
	Total Productive	5,78,159	86,60,395	10,14,122	75,668	..	..	1,03,28,344
Unproductive	Kurnool-Cuddapah Canal System	3,616	2,40,181	25,313	6,980	..	..	2,76,090
	Pennar River Canals System	1,406	3,64,834	76,762	10,375	..	..	4,53,377
	Tungabhadra Project	1,06,421	15,20,872	35,742	1,57,336	-28,36,347	-7,08,306	-3,07,670
	Manair Project	..	34,175	5,722	1,250	..	..	41,147
	Koilsagar Project	..	22,789	4,297	..	..	..	27,086
	Other Projects	-786	18,43,175	3,14,771	31,180	18,281	..	22,06,621
	Total Unproductive	1,10,657	40,26,026	4,82,607	2,07,121	-28,18,066	-7,08,306	26,96,651
	Total A—Irrigation Works	6,88,816	1,26,86,421	14,76,729	2,82,789	-28,18,066	-7,08,306	1,30,24,995
B—NAVIGATION ETC., WORKS—								
Unproductive	Buckingham Canal	600	2,54,983	46,585	7,241	..	..	3,09,409
	Total Unproductive	600	2,54,983	46,585	7,241	..	..	3,09,409
	Total B—Navigation etc., Works	600	2,54,983	46,585	7,241	..	..	3,09,409

Total Government of Andhra Pradesh

6,80,416

1,20,41,404

16,23,314

2,90,030

-26,18,062

7,08,300

1,33,34,404

Charged

Voted

1,33,34,404

GOVERNMENT OF BIHAR

A—IRRIGATION WORKS—

Productive	Sone Canal	38,900	12,20,525	19,15,923	79,835	9,203	..	32,64,389
	Patna-Bakhtiarpur-Biharsharif-Ekangarsai Works	..	7,92,367	5,79,545	17,524	..	..	13,89,436
	300 Tubewells in North Bihar	..	9,87,414	9,11,600	51,802	64,970	..	20,15,786
	350 Tube wells under T.C.A. Programme	..	13,14,587	1,61,304	25,131	..	..	15,01,022
	Other Projects	..	20,90,394	3,39,860	1,933	4,564	..	24,36,751
	Total Productive	38,900	64,05,287	39,08,232	1,76,228	78,737	..	1,06,07,384
	Carried over	38,900	64,05,287	39,08,232	1,76,228	78,737	..	1,06,07,384

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Charges in England	Total
GOVERNMENT OF BIHAR—concl'd.		Rs.	Rs.	Rs.	Rs.	Rs.	R	Rs.
A—IRRIGATION WORKS—concl'd.	Brought forward	38,900	64,05,287	39,08,232	1,76,228	78,737	..	96,07,384
U productive	Tribeni Canal	28,554	2,98,800	..	—373	..	..	3,26,981
	Other Projects	..	4,99,973	2,00,922	1,616	..	..	7,02,511
	Total Unproductive	28,554	7,98,773	2,00,922	1,243	..	..	10,29,492
	Total A—Irrigation Works	67,454	72,04,060	41,09,154	1,77,471	78,737	..	1,16,36,876
	Total Government of Bihar	67,454	72,04,060	41,09,154	1,77,471	78,737	..	1,16,36,876
	Charged	..	..	..	..	..	..	..
	Voted	..	..	..	..	..	..	1,16,36,876
GOVERNMENT OF GUJARAT								
A—IRRIGATION WORKS—								
Productive	Kakrapar Weir and Canal	..	8,20,912	51,985	..	..	..	8,72,897
	Total Productive	..	8,20,912	51,985	..	..	..	8,72,897

Unproductive	Dam on River Sraoi	45,357	2,479	670	..	..	48,506
	Ranghols Irrigation Scheme	45,808	2,543	688	..	..	49,039
	Mahi Canal	31,202	1,732	468	..	..	33,402
	Moj Irrigation Scheme	74,787	Nil	..	..	..	74,787
	Patadungari Tank	43,888	56,829	2,465	1,12,680	..	2,15,802
	Fatewadi Eight Months Canal	15,700	1,98,873	2,68,083	..	..	4,82,656
	Other Projects	37,620	13,61,069	4,49,945	7,234	2,52,503	21,08,371
	Total Unproductive	53,320	18,00,984	7,81,611	11,525	3,65,183	30,12,623
	Total A—Irrigation Works	53,320	26,21,896	8,33,596	11,525	3,65,183	38,85,520
	Total Government of Gujarat	53,320	26,21,896	8,33,596	11,525	3,65,183	38,85,520
	Charged	..	..	..	..	..	..
	Voted	..	..	..	..	..	..
A—IRRIGATION WORKS—	GOVERNMENT OF KERALA						
Productive	Peechi Reservoir Scheme	43,525	1,54,740	60,166	665	..	2,59,096
	Chalakydy River Diversion Scheme	35,299	98,292	44,345	..	..	1,77,936
	Total Productive	78,824	2,53,032	1,04,511	665	..	4,37,032
Unproductive	Walayar Project	..	65,448	..	..	..	65,448
	Malampuzha Project	..	3,74,512	61,370	..	..	4,35,882
	Mangalam Project	..	45,907	..	..	..	45,907
	Other Projects	..	38,283	..	..	..	38,283
	Total Unproductive	..	5,24,150	61,370	..	..	5,85,520
	Total A—Irrigation Works	78,824	7,77,182	1,65,881	665	..	10,22,552
	Total Government of Kerala	78,824	7,77,182	1,65,881	665	..	10,22,552
	Charged	..	..	..	..	..	..
	Voted	..	..	..	..	..	10,22,552

No. 33—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS (Commercial), for the year ended 31st March, 1961
—contd.

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Charges in England	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS								
A—IRRIGATION WORKS—								
Productive	Cauvery Delta System	1,08,520	10,62,162	1,71,085	6,826	..	..	13,48,593
	Periyar System	2,940	6,28,034	61,528	9,225	..	..	7,01,727
	Kodayar Irrigation Project	1,78,056	5,53,521	89,128	18,393	..	..	8,39,098
	Other Projects	— 56	18,82,777	2,46,419	20,466	..	..	21,49,606
	Total Productive	2,89,460	41,26,494	5,68,160	54,910	..	..	50,39,024
Unproductive	Lower Bhavani Project	— 11,079	4,89,566	92,009	10,000	..	..	5,80,486
	Mettur Canal Project . . . . .	..	1,52,804	3,299	..	..	..	1,56,103
	Manimuthar Project	2,753	2,85,744	44,378	7,253	..	..	3,40,128
	Aranjar Project . . . . .	..	12,899	561	122	..	..	13,576
	Amaravathi Project . . . . .	..	1,34,211	29,117	2,615	..	..	1,59,843
	Sathanur Project . . . . .	..	2,22,900	2,059	..	..	..	2,24,959
	Krishnagiri Project . . . . .	..	1,08,158	544	..	..	..	1,08,702
	Cauvery Mettur Scheme	10,523	8,81,955	1,30,585	6,889	..	..	10,29,952
	Other Projects	2,254	6,16,151	43,703	4,997	..	..	6,67,105
	Total Unproductive	4,451	29,04,872	3,39,255	32,076	..	..	32,80,654
	Total A—Irrigation Works	2,93,911	70,31,366	9,07,415	86,986	..	..	83,19,678
B—NAVIGATION, ETC. WORKS—								
Unproductive	Buckingham Canal	3,98,771	3,69,518	33,438	7,309	..	..	8,09,024
	Other Projects . . . . .	..	24,364	2,735	142	..	..	27,241
	Total Unproductive	3,98,771	3,93,880	36,173	7,451	..	..	8,36,275
	Total B—Navigation, etc. Works	3,98,771	3,93,880	36,173	7,451	..	..	8,36,275
	Total Government of Madras	6,92,682	74,25,246	9,43,588	94,437	..	..	91,55,953
	Charged . . . . .	..	..	..	..	..	..	..

A—IRRIGATION WORKS—
Productive

Nira Left Bank Canal and Shotphal Tank	10,434	2,22,449	3,18,967	6,878	..	..	6,58,728
Kakrapar Weir and Canal . . . . .	..	37,188	12,015	..	..	..	49,203
Mutha Canal including Motaba Tank	749	1,07,413	1,24,306	3,019	..	..	2,35,486
Pravara River Works	3,508	2,17,487	2,47,160	6,428	..	..	5,78,590
Other Projects	70,421	79,338	1,640	1,51,399

Total Productive	13,690	6,54,958	8,81,794	17,965	15,68,406
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Unproductive

Budhia Tank	12,182	1,300	183	13,565
Godavari Canal	3,911	2,86,112	4,13,610	7,906	7,11,539
Nira Right Bank Canal	7,456	2,84,352	5,27,933	7,891	..	..	8,27,541
Mahi Canal . . . . .	..	44,809	..	..	..	..	44,809
Radhanagari Hydro-Electric Scheme . . . . .	..	3,13,036	37,245	4,591	..	..	3,54,871
Patadungari Tank . . . . .	..	1,029	8,794	15	..	..	9,838
Fatewadi Eight Months Canal . . . . .	..	4,401	16,515	66	..	..	20,982
Dam on River Sasoi . . . . .	..	2,013	611	29	..	..	2,653
Ghod River Weir and Canal . . . . .	..	..	4,769	..	..	..	4,769
Other Projects	21,554	3,62,764	2,26,349	5,852	6,16,519

Total Unproductive	32,921	13,10,797	12,37,025	26,443	26,07,186
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Total A—Irrigation Works	46,610	19,65,755	21,18,819	44,408	41,75,592
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Total Government of Maharashtra	46,610	19,65,755	21,18,819	44,408	41,75,592
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Charged
Voted	41,75,592

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Renewals and Replacements	Provision for Depreciation	Charges in England	Deduct—Amount met from Depreciation Reserve Fund	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MYSORE											
A—IRRIGATION Works— Productive	Tungabhadra Project	89	27,789	..	..	..	..	..	..	..	27,878
	Total Productive	89	27,789	..	..	..	..	..	..	..	27,878
Unproductive	Chamarajasagar Water Works	..	27,03,908	6,79,450	1,15,935	..	..	..	..	..	34,99,293
	Krishnarajasagar Works	..	12,63,075	3,17,520	54,158	..	..	..	..	..	16,34,753
	Tungabhadra Project	..	12,10,477	3,04,032	51,852	..	..	..	..	..	15,66,361
	Other Projects	1,795	12,50,347	3,14,236	53,601	-10,716	..	..	..	..	16,09,263
	Total Unproductive	1,795	64,27,807	16,15,238	2,75,546	-10,716	..	..	..	..	83,09,670
Total A—Irrigation Works		1,884	64,55,596	16,15,238	2,75,546	-10,716	..	..	..	..	83,37,548
Total Government of Mysore		1,884	64,55,596	16,15,238	2,75,546	-10,716	..	..	..	..	83,37,548
Charged		..	..	..	..	..	..	..	..	..	..
Voted		..	..	..	..	..	..	..	..	..	83,37,548
GOVERNMENT OF ORISSA											
A—IRRIGATION WORKS Unproductive	Orissa Canal Project	77,046	19,96,465	5,87,702	80,371	321	..	..	..	..	27,41,905
	Rushikulya System	29,113	2,95,862	26,472	10,576	..	..	..	..	..	3,62,023
	Total Unproductive	1,06,159	22,92,327	6,14,174	90,947	321	..	..	..	..	31,03,928
Total A—Irrigation Works		1,06,159	22,92,327	6,14,174	90,947	321	..	..	..	..	31,03,928
Total Government of Orissa		1,06,159	22,92,327	6,14,174	90,947	321	..	..	..	..	31,03,928
Charged		..	..	..	..	..	..	..	..	..	..
Voted		..	..	..	..	..	..	..	..	..	..

A.—IRRIGATION WORKS—										
Productive	Upper Bari Doab Canal	2,34,885	31,44,774	24,28,467	40,195	..	..	..	..	58,48,321
	Western Jumna Canal	1,01,674	24,54,950	13,19,321	32,595	..	..	..	..	39,08,540
	Sirhind Canal	77,978	11,61,896	15,83,710	15,848	..	..	..	..	28,39,422
	Sutlej Valley Project	28,389	4,53,575	6,06,340	8,324	..	..	..	..	10,96,628
	Technical Co-operation Aid Schemes	..	41,49,195	1,10,139	4,676	..	..	..	..	42,64,010
	erstwhile P.E.P.S.U. Canals	14,483	10,51,268	5,05,895	13,223	..	..	..	..	15,84,869
	Other Projects	15,628	88,759	1,10,779	1,319	..	..	..	..	2,16,485
	Total Productive	4,73,937	1,25,04,407	66,04,651	1,16,180	..	..	..	..	1,97,58,275
Unproductive	Jagadhari Tube well Project	..	7,51,086	2,27,585	2,253	..	..	..	..	9,80,924
	Other Projects	920	2,89,426	87,362	1,047	..	..	..	..	3,78,755
	Total Unproductive	920	10,40,512	3,14,947	3,300	..	..	..	..	13,59,679
Total A—Irrigation Works		4,73,937	1,35,44,919	69,79,598	1,19,480	..	..	..	..	2,11,17,954
Total Government of Punjab		4,73,937	1,35,44,919	69,79,598	1,19,480	..	..	..	..	2,11,17,954
Charged		..	..	..	..	..	..	..	..	..
Voted		..	..	..	..	..	..	..	..	2,11,17,954
GOVERNMENT OF RAJASTHAN										
A—IRRIGATION WORKS—										
Productive	Gang Canal	72,303	5,76,556	3,14,722	8,582	..	..	..	..	9,72,163
	Other Projects	..	58,439	6,890	806	..	..	..	..	66,135
	Total Productive	72,303	6,34,995	3,21,612	9,388	..	..	..	..	10,38,298
Unproductive	Jawai Canal	..	79,990	29,300	1,120	..	..	..	..	1,10,410
	Total Unproductive	..	79,990	29,300	1,120	..	..	..	..	1,10,410

No. 33—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS (Commercial), for the year ended 31st March, 1961
—concl'd.

Class of Works	States 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.
Total A—Irrigation Works		72,303	7,14,985	3,50,912	10,508	..	..	..	11,48,708
Total Government of Rajasthan		72,303	7,14,985	3,50,912	10,508	..	..	..	11,48,708
Charged		..	..	..	..	..	..	..	..
Voted		..	..	..	..	..	..	..	11,48,708
GOVERNMENT OF UTTAR PRADESH									
A.—IRRIGATION WORKS—									
Productive	Upper Ganga Canal	24,710	50,97,928	26,53,321	58,721	..	..	..	58,34,080
	Lower Ganga Canal	84,795	22,21,833	39,75,825	31,491	..	..	..	63,13,744
	Eastern Yamuna Canal	22,656	7,32,760	12,22,063	7,873	..	..	..	19,85,351
	Agra Canal	7,054	11,34,197	14,33,232	6,476	..	..	..	25,80,959
	State Tube wells	19,043	52,26,937	45,60,180	72,817	16,77,700	15,27,587	15,27,587	1,15,56,876
	Other Projects	185	6,55,451	4,20,903	8,705	..	..	..	10,85,244
	Total Productive	1,57,842	1,30,68,906	1,42,65,524	1,86,082	16,77,700	15,27,587	15,27,587	2,93,56,054
Unproductive	Sarda Canals	78,071	54,94,517	51,57,339	29,823	..	..	..	1,07,59,750
	Ghagar and Garol Canals	..	..	..	..	..	..	..	..
	Betwa Canal	5,325	12,59,759	12,17,784	7,841	..	..	..	24,90,709
	Lakes and Tanks	..	3,94,628	2,49,746	1,949	..	..	..	6,46,323
	Banaras Canal	4,993	3,40,947	82,545	..	..	..	..	3,28,485
	Belan Canal	..	5,72,790	5,36,245	1,970	..	..	..	11,11,005
	Arjun Canal	..	1,74,478	13,266	1,689	..	..	..	1,89,433
	Ken Canal	6,427	3,42,291	4,19,007	1,210	..	..	..	7,88,935

Unproductive	Chowari Canal	2,000	9,34,758	2,33,405	..	..	..	11,72,223
	State Tubewells	9,475	1,46,96,118	50,99,826	1,16,870	64,11,105	3,36,194	2,63,35,194
	Garhwal Irrigation Survey	3,149	3,20,302	2,38,886	2,469	..	..	5,64,800
	Tanks and Bund	..	..	..	..	..	..	..
	Other Projects	37,902	16,28,367	14,75,676	11,491	30,228	..	31,83,664
	Total Unproductive	1,47,342	2,60,60,955	1,47,23,785	1,75,106	64,41,333	3,36,194	4,75,48,521
	Total A—Irrigation Works	3,05,184	3,91,29,861	2,89,89,309	3,61,188	81,19,033	18,63,781	7,69,04,575
	Total Government of Uttar Pradesh	3,05,184	3,91,29,861	2,89,89,309	3,61,188	81,19,033	18,63,781	7,69,04,575
	Charged	..	..	..	..	..	..	744
	Voted	..	..	..	..	..	..	7,69,03,831
	GOVERNMENT OF WEST BENGAL							
A—IRRIGATION WORKS—								
Unproductive	Midnapore Canal	..	3,57,555	2,14,364	13,912	..	..	5,85,831
	Bakreswar Irrigation Scheme	..	17,966	10,238	1,383	..	..	29,592
	Damodar Canal	..	2,10,944	3,28,658	14,464	..	..	5,54,066
	Total Unproductive	..	5,86,465	5,53,260	29,764	..	..	11,69,489
	Total A—Irrigation Works	..	5,86,465	5,53,260	29,764	..	..	11,69,489
B—NAVIGATION, ETC.								
Unproductive	Sonarpur Arapanch Drainage Scheme	..	4,50,093	78,611	10,742	..	..	5,39,446
	Other Projects	..	5,41,694	2,45,367	36,909	..	..	9,23,970
	Total Unproductive	..	9,91,787	4,23,978	47,651	..	..	14,63,416
	Total B—Navigation etc., Works	..	9,91,787	4,23,978	47,651	..	..	14,63,416
	Total Government of West Bengal	..	15,78,252	9,77,238	77,415	..	..	26,32,905
	Charged	..	..	..	..	..	..	19,551
	Voted	..	..	..	..	..	..	26,13,354

No. 34—DETAILED ACCOUNT OF RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (Non-Commercial), for the year ended 31st March, 1961.

	Water rates	Owner's rates	Water supply of Towns	Sales of water	Plantations	Other Canal Produce	Water Power	Navigation	Rents	Fines	Receipts from Workshops	Recoveries of Expenditure	Miscellaneous	Portion of Land Revenue due to Works	Irrigation Cess	Betterment Levy	Subventions from Govt. of India on Development Schemes	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT																			
A—Irrigation Works	..	..	16,315	..	..	..	..	..	..	..	..	..	1,057	..	..	..	..	..	17,372
Navigation, etc., Works	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	16,315	..	..	..	..	..	..	..	..	..	1,057	..	..	..	..	..	17,372
STATE GOVERNMENTS																			
GOVERNMENT OF ANDHRA PRADESH																			
A—Irrigation Works	..	..	..	2,189	2,184	4,338	116	4,823	24,059	130	..	12,844	1,21,368	..	..	..	..	637	1,72,014
B—Navigation, etc., Works	..	..	..	1,893	1,005	1,308	..	2,885	203	..	..	624	9,280	..	..	..	..	761	16,417
Total	..	..	..	4,082	3,189	5,646	116	7,408	24,262	130	..	14,468	1,30,628	..	..	..	..	1,398	1,88,431
GOVERNMENT OF ASSAM																			
B—Navigation, etc., Works	..	..	..	..	..	..	..	2,155	..	..	..	15,365	1,19,825	..	..	..	..	..	1,37,345
GOVERNMENT OF BIHAR																			
A—Irrigation Works	48,188	..	..	22	6,106	796	..	19	512	2,739	..	..	19,22,531	..	..	..	92,000	1,917	20,70,556
B—Navigation, etc., Works	..	..	..	..	1,327	..	10	..	11	11	..	..	17,817	..	..	..	..	..	19,176
Total	48,188	..	..	22	7,433	796	10	19	523	2,310	..	..	19,40,348	..	..	..	92,000	1,917	20,89,732
GOVERNMENT OF GUJARAT																			
A—Irrigation Works	8,06,710	..	..	1,585	..	2,321	..	..	..	2,361	..	4,662	1,01,866	59,992	..	..	..	10,000	9,06,327
GOVERNMENT OF KERALA																			
A—Irrigation Works	12,11,300	75,208	..	..	..	..	..	3,762	..	..	..	7,487	66,865	..	..	..	3,294	21	12,67,935
B—Navigation, etc., Works	..	..	..	..	..	..	..	2,16,218	2,192	..	..	..	94,863	..	..	..	..	748	3,12,625
Total	12,11,300	75,208	..	..	..	..	..	5,980	2,192	..	..	7,487	1,61,728	..	..	..	3,294	21	15,80,560

A—Irrigation Works	45,46,447	1082	2,30,370	2,782	80,007	..	..	19,358	11,371	..	80,045	20,01,601	..	..	..	..	27,217	74,26,911	
GOVERNMENT OF MADRAS																			
A—Irrigation Works	149	..	63,560	11,946	2,017	..	393	7,728	180	..	33,270	59,462	1,05,81,244	..	..	..	178	1,07,59,931	
B—Navigation, etc., Works	..	..	4,244	29,987	7,361	..	2,937	..	..	..	..	1,548	..	..	..	..	870	45,297	
Total	149	..	67,804	41,933	9,378	..	3,330	7,728	180	..	33,270	61,010	1,05,81,244	..	..	..	988	1,08,05,138	
GOVERNMENT OF MAHARASHTRA																			
A—Irrigation Works	9,30,116	..	377	5,321	..	4,115	..	2	6,898	265	..	11,889	93,667	5,00,518	20,414	..	20,000	2,934	15,91,548
GOVERNMENT OF MYSORE																			
A—Irrigation Works	467	..	724	2,268	..	59	..	..	..	..	..	6,511	99,158	3,60,000	..	..	..	..	4,09,187
B—Navigation, etc., Works	..	..	..	..	..	..	..	724	..	..	..	49	236	..	..	..	..	56,766	-55,757
Total	467	..	724	2,268	..	59	..	724	..	..	..	6,560	99,394	3,60,000	..	..	..	56,766	4,13,430
GOVERNMENT OF ORISSA																			
A—Irrigation Works	..	..	..	..	..	..	..	532	..	..	..	64,191	70,674	1,53,685	..	..	..	..	2,89,082
B—Navigation, etc., Works	..	..	..	..	..	..	11,691	30	..	..	..	17,679	..	..	..	..	..	..	29,400
Total	..	..	..	..	..	..	11,691	562	..	..	..	64,191	88,353	1,53,685	..	..	..	..	3,17,482
GOVERNMENT OF PUNJAB																			
A—Irrigation Works	..	..	..	..	..	..	..	..	..	..	..	16,098	..	..	..	..	..	..	16,098
B—Navigation, etc., Works	..	..	1,090	..	..	..	..	..	..	..	..	59	8,325	..	..	..	..	..	9,474
Total	..	..	1,090	..	..	..	..	..	..	..	..	59	24,423	..	..	..	..	..	25,572
GOVERNMENT OF RAJASTHAN																			
A—Irrigation Works	25,63,094	..	5,478	7,670	2,918	61,507	..	..	3,178	2,459	..	17,631	2,09,089	..	..	..	..	923	28,72,101
GOVERNMENT OF UTTAR PRADESH																			
A—Irrigation Works	..	..	12,618	..	3,679	..	..	30,224	..	..	..	9,66,724	19,86,137	..	..	..	..	..	29,89,382
GOVERNMENT OF WEST BENGAL																			
A—Irrigation Works	15,456	..	..	..	..	..	..	..	..	..	..	11,84,762	..	..	..	..	..	..	2,00,219
B—Navigation, etc., Works	..	..	..	..	..	..	24,007	1,942	6	..	890	2,09,796	..	..	..	..	..	1,442	2,35,199
Total	15,456	..	..	..	..	..	24,007	1,942	6	..	891	3,94,558	..	..	..	..	..	1,442	4,35,418
GOVERNMENT OF JAMMU & KASHMIR																			
A—Irrigation Works	6,53,252	27,335	245	23,470	3,571	10,128	18,181	57	7,979	974	..	10,023	80,487	..	..	..	..	2,437	(a)8,33,365

C and C- Irrigation, etc.

(a) See footnote (b) at page 158.

No. 35—ACCOUNT of EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—								
Works (Non-Commercial)—								
Works	5,065	3,61,753	..	..	1,62,220	28,30,226	35,035	42,614
Extensions and Improvements . . . . .	..	53,399	..	..	1,73,431	..	2,20,441	2,72,999
Maintenance and Repairs	3,17,542	1,61,70,571	..	22,195	41,21,272	10,41,904	47,86,491	94,28,654
Establishment	2,29,482	28,40,480	..	62,187	3,95,355	6,62,590	9,83,902	9,55,988
Tools and Plant	23,198	1,05,864	..	370	31,592	11,294	2,00,827	54,154
Suspense . . . . .	..	-37,964	..	..	1,25,412	-	-	-
Projects under the Private Irrigation Works, etc.	..	..	..	1,23,623	..	..	-	-
Grants-in-aid . . . . .	..	..	..	..	..	..	..	160
Charges in England . . . . .	..	..	..	..	..	..	..	..
Deduct—Expenditure met from Sugar-cane Cess Fund . . . . .	..	..	..	..	..	..	..	..
Total	5,75,287	1,95,04,083	..	2,08,385	50,09,342	45,46,074	62,36,696	1,07,54,569
Miscellaneous Expenditure—								
Works . . . . .	..	..	..	..	..	..	..	..
Establishment	1,42,716	5,29,256	..	..	5,276	2,787	90,723	5,49,891
Tools and Plant . . . . .	..	70,612	..	25	1,426	..	21,452	75,336
Other charges	3,18,475	4,73,506	..	33,28,222	96,099	29,069	3,71,237	5,43,758
Grants-in-aid	67,323	10,000	..	..	..	..	10,000	10,000
Suspense	-1,153	-38,041	..	..	..	..	-17,54,995	-6,213
Charges in England . . . . .	..	..	..	..	..	..	..	..
Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project . . . . .	..	..	..	..	..	..	..	..
Total	5,27,361	10,45,933	..	33,28,927	1,04,901	31,866	-12,61,583	11,72,772
TOTAL A—IRRIGATION WORKS	11,02,648	2,05,50,016	..	35,37,312	51,14,143	45,77,940	49,75,113	1,19,27,341
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—								
Works (Non-Commercial)—								
Works . . . . .	..	843	1,58,122	..	1,80,489	-1,244	..	..
Extensions and Improvements . . . . .	..	..	..	..	..	..	..	32,423
Maintenance and Repairs . . . . .	..	26,54,902	66,27,153	4,44,444	3,25,649	2,23,186	..	4,91,618
Establishment . . . . .	..	1,08,277	12,01,626	72,019	26,948	..	..	52,453
Tools and Plant . . . . .	..	13,914	2,02,708	1,777	7,222	..	..	3,724
Suspense . . . . .	..	..	-23,194	..	..	..	..	..
Development Schemes . . . . .	..	..	..	..	..	..	..	..
Charges in England . . . . .	..	..	..	..	..	..	..	..
Total	..	27,77,636	80,45,483	5,18,240	5,20,235	2,81,942	..	5,80,218
Miscellaneous Expenditure—								
Establishment . . . . .	..	456	..	..	8,869	1,92,361	..	..
Tools and Plant . . . . .	..	64	..	..	2,297	..	..	..
Other charges	1,62,995	5,147	..	43,709	1,59,772	7,650	..	..
Grants-in-aid . . . . .	..	..	7,500	..	..	..	..	..
Total	1,62,995	5,667	7,500	43,709	1,71,038	2,00,011	..	..
TOTAL B—NAVIGATION, ETC., WORKS	1,62,995	27,83,303	80,52,983	5,61,949	6,91,373	4,81,953	..	5,80,218
Deduct—Amount financed from famine Relief Fund . . . . .	..	1,09,10,034	..	..	..	..	..	..
Total Expenditure on Irrigation, Navigation, etc., Works (Non-Commercial).	12,65,643	1,24,23,285	80,52,983	40,99,261	58,05,516	50,59,893	49,75,113	1,25,07,559
Charged . . . . .	..	..	..	..	..	..	..	..
Voted	12,65,643	1,24,23,285	80,52,983	40,99,261	58,05,516	50,59,893	49,75,113	1,25,07,559

DRAINAGE WORKS (Non-Commercial), for the year ended 31st March, 1961.

GOVERNMENTS

	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu & Kashmir	Total State Governments	Total Central and State Governments
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,48,108	77,50,797	..	3,67,022	..	..	1,780	16,15,346	1,33,15,021	1,33,20,088
2	77,325	..	-216	..	2,16,045	90,565	1,928	..	11,15,907	11,15,907
3	13,24,034	37,55,898	7,80,655	74,919	31,48,540	18,00,493	25,403	16,58,946	4,81,39,975	4,84,57,517
4	30,72,334	8,23,371	3,01,343	1,59,086	11,54,511	8,98,442	43,919	7,11,956	1,30,70,464	1,32,99,946
5	1,95,238	3,83,716	8,904	2,159	40,080	54,008	613	2,750	10,91,569	11,14,767
6	-1,17,877	209	..	..	2,61,941	..	..	7,82,568	10,24,469	10,24,469
7	..	..	..	..	..	..	..	..	1,23,633	1,23,633
8	..	..	..	..	..	..	..	..	160	160
9	..	..	..	..	..	..	..	..	..	..
10	..	..	..	..	..	..	..	..	..	..
11	46,99,362	1,27,18,991	10,90,686	6,03,186	48,31,117	28,43,498	73,643	47,71,566	7,78,81,198	7,84,56,485
12	..	..	..	..	..	..	28,014	..	28,014	28,014
13	1,18,659	..	1,12,109	36,47,576	5,31,983	16,03,548	10,21,630	..	81,21,038	82,63,754
14	3,77,697	..	..	1,18,548	2,01,475	66,078	78,910	..	10,11,539	10,11,539
15	1,24,290	22,94,033	3,12,154	2,90,834	2,30,728	3,32,152	1,58,296	7,75,465	93,64,513	96,82,988
16	847	3,00,000	11,000	20,800	..	30,37,802	..	..	33,99,649	34,56,972
17	2,74,238	..	..	8,345	-3,585	52,340	-19,397	..	-14,87,318	-14,88,471
18	..	..	..	..	..	..	..	..	..	..
18-A	..	..	..	..	..	..	..	..	..	..
19	8,97,691	25,94,033	4,42,263	39,85,303	9,60,601	50,91,920	12,67,453	7,75,465	2,04,37,435	2,09,64,796
20	55,97,083	1,53,13,024	15,32,949	45,88,489	57,81,718	79,36,418	13,41,096	55,47,031	9,83,18,633	9,94,21,261
21	397	..	..	4,73,926	..	..	18,38,878	..	26,59,949	26,59,949
22	..	..	27,536	..	..	..	23,781	..	83,739	83,739
23	28,042	..	33,26,214	10,24,453	..	4,92,437	46,77,815	..	2,01,85,912	2,01,85,912
24	1,584	..	3,25,794	5,23,401	..	..	20,65,502	..	43,92,614	43,92,614
25	427	..	1,05,940	36,690	..	..	3,10,210	..	6,82,669	6,82,669
26	..	..	-1,99,307	-15,563	..	..	7,23,423	..	4,25,459	4,25,459
27	..	..	..	..	..	..	..	..	..	..
28	..	..	..	..	..	..	..	..	..	..
29	30,260	..	24,96,976	20,46,906	..	4,92,437	96,39,609	..	2,84,29,342	2,84,29,342
30	85	..	..	..	..	..	64,220	..	2,65,991	2,65,991
31	23	..	..	..	..	..	13,743	..	16,227	16,227
32	1,538	..	1,589	..	..	..	(e) 4,65,587	..	6,84,982	8,47,987
33	..	..	5,234	..	..	..	5,000	..	17,734	17,734
34	1,646	..	6,823	..	..	..	5,43,550	..	9,84,944	11,47,939
35	31,906	..	35,03,099	20,46,906	..	4,92,437	1,01,88,159	..	2,94,14,266	2,95,77,281
36	..	..	6,37,065	..	..	..	..	..	1,15,47,099	1,15,47,099
37	56,28,959	1,53,13,024	43,98,983	66,35,395	57,81,718	64,27,855	1,15,29,255	55,47,031	11,61,85,820	11,74,51,463
38	..	..	..	..	..	3,071	..	..	3,071	3,071
39	56,28,959	1,53,13,024	43,98,983	66,35,395	57,81,718	64,24,784	1,15,29,255	55,47,031	11,61,82,749	11,74,48,392

^{a)} Includes Rs. 3,00,302 pertaining to Work.

COMBINED FINANCE AND REVENUE ACCOUNTS, 1960-61

Sections D. and DD.—Posts and Telegraphs
Capital and Revenue Accounts.

						Rs.
			Revenue Account		Net Receipts	12,09,69,659
					Dividend	4,23,33,658
Capital Account	{	Rs.	Renewals		Credits	8,40,14,793
		Nil	Reserve Fund		Debits	1,58,56,100
		11,25,86,676			Credits	95,00,000
			Telephone Development Fund		Debits	99,64,387
					Credits	1,01,785
			Posts and Telegraphs Development Fund		Debits	Nil
					Credits	1,01,785
			Posts and Telegraphs Revenue Reserve Fund		Debits	Nil

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		
				Major Head Total		
				Detail	Revenue	Expenditure
				Rs.	Rs.	Rs.
Capital Account	37	Detailed Account of Capital Outlay	224	..	..	11,25,86,676
Revenue Account	36	Detailed Account of Profit or Loss	223	7,86,36,001	..	..
	38	Detailed Account of Postage and Message Revenue	226	..	42,00,07,437	..
	38-A	Detailed Account of Miscellaneous Revenue	227	..	35,14,62,947	..
		Total Gross Receipts . . . . .		..	77,14,70,384	..
	39	Detailed Account of Working Expenses	228	..	65,05,00,725	..
		Net Receipts . . . . .		..	12,09,69,659	..
Dividend	36	Dividend to General Revenues	223	..	..	4,23,33,658
		Total Revenue Account . . . . .		..	12,09,69,659	4,23,33,658
					Receipts	Disbursements
					Rs.	Rs.
Renewals Reserve Fund	40	Appropriation to Renewals Reserve Fund	228	..	8,40,14,793	..
	40	Appropriation from Renewals Reserve Fund	228	..	..	1,58,56,100
Telephone Development Fund	40-A	Appropriation to Telephone Development Fund	229	..	95,00,000	..
	40-A	Appropriation from Telephone Development Fund	229	..	..	99,64,387
Posts and Telegraphs Development Fund	40-B	Appropriation to Posts & Telegraphs Development Fund	229	..	1,01,785	..
	40-B	Appropriation from Posts and Telegraphs Development Fund	229	..	..	Nil
Posts and Telegraphs Revenue Reserve Fund	40-C	Appropriation to Posts & Telegraphs Revenue Reserve Fund	229	..	1,01,785	..
	40-C	Appropriation from Posts & Telegraphs Revenue Reserve Fund	229	..	..	Nil

**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. With effect from the 1st October, 1960, the balances of the Posts & Telegraphs Department have been separated *proforma* from the balances of the Central Government. The Posts & Telegraphs balances, however, continue to be treated as forming part of the balances of the Central Government for regulating ways and means arrangements.

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 Dividend bearing Capital stands at Rs. 1,41,01,13,446 on 31st March, 1961 (vide Account No. 37).

RENEWALS RESERVE FUND

3. Consequent on the introduction of the commercial system of accounting with effect from 1st April, 1925 a Depreciation Reserve Fund was instituted, to which contributions were made on a Sinking Fund plan. This Fund bore the cost of replacements to the extent of the depreciation accruing after 1st April, 1925 only. In 1931, it was decided that the contribution to the Depreciation Reserve Fund should be calculated on the straight line method with effect from 1st April, 1933. But the amount by which the closing balance in the Fund on 31st March, 1933 fell short of the balance that would have been there had the contribution from 1st April, 1925 been made on the straight line method, was treated as a debt to be repaid to the Fund by the Department out of future profits. The Fund also bore the whole cost of

renewals and replacement except the portion representing the excess cost of replacement over the original cost which was treated as fresh capital outlay. With effect from 1st April, 1936, the Depreciation Reserve Fund was renamed as Renewals Reserve Fund, contributions to which were not made on the basis of the probable effective lives but on broader considerations such as the amount likely to be required for rehabilitation of assets and the amount of capital at charge. The new Reserve is designed to bear the cost of all replacements (irrespective of their being higher or lower than the original cost) and of assets sold, abandoned or otherwise disposed of. In view of the large accumulations in the Fund, it was not considered necessary to retain the obligations that the Department should make good from future surpluses the difference between the balance which should have been at the credit of the old Depreciation Reserve Fund under the straight line method of depreciation and the actual balance on 1st April, 1933.

The annual contribution to the Renewals Reserve Fund with effect from 1st April, 1936 was fixed on *ad hoc* basis and was reviewed from time to time taking into account the heavy programme of capital works undertaken for the developments of Telegraph and Telephone Communications. With effect from 1st April, 1960 the then existing arrangements of sharing the surplus of the Department, after meeting all its working expenses, including the contributions to the Renewals Reserve Fund and Interest on Capital, between the General Revenues and the P. & T. Department in the ratio of 50 : 50 have ceased. The P. & T. Department pays a dividend to General Revenues calculated on the mean Capital at charge at the beginning and at the end of the year reduced by the amount of the accumulated surplus at the credit of the department in the *proforma* account on 31st March, 1960, the accumulated surplus as on 31st March, 1960 being treated as Capital provided by the Department itself without a claim for its return. The rate of dividend will be that in force from time to time in the Railways, which for the year 1960-61 was 4 per cent. The new surplus available after payment of the dividend to the General Revenues is utilised by the Department for making adequate contribution to the Renewals Reserve Fund; balance of the surplus, if any, still remaining is funded by the Department for being utilised for its development programmes and other capital needs.

For the year 1960-61, 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. 7,84,36,001. Up to the year 1955-56 interest on the balances at the credit of the Fund was being credited to Posts and Telegraphs Revenues. With effect from the year 1956-57, it has been decided that the interest should be credited to the Fund itself.

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 mean Capital Outlay at charge for the purpose of calculating Dividend. All expenditure on Postal buildings was debited to Revenue up to 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. With a view to facilitating telephone expansion, which would not have been ordinarily possible owing to financial stringency a Scheme known as "Own your Own Telephone Scheme" was introduced in December 1949. Under this scheme advance rentals at the rate of Rs. 2,500 per connection in Bombay and Calcutta and Rs. 2,000 in other places are realised from the subscribers to cover the Capital Expenditure to be incurred by the Department on the Telephone connections. The advance rentals thus realised are credited to Revenue Receipts while a Reserve Fund called "Telephone Development Fund" is created by making an annual contribution of an equivalent amount, which is a charge to Working Expenses. The expenditure incurred is initially booked under "69-A—Capital Outlay" and transferred to the "Telephone Development Fund," at the end of the year. As the balance left in the Fund will remain merged in the General Revenues, as in the case of Renewals Reserve Fund balances, interest is paid to the Department which is credited to Revenues of the Department.

As the realisation of revenue from the Public under the Own Your Own Telephone Scheme is not a controllable item, the practice of adjusting the annual contribution of an equivalent amount (i.e., actually realised during the year and credited to Revenue) irrespective of its being larger than the estimate adopted for the purpose was changed with effect from 1959-60 when it was decided that in case the actual realisation of the advance rentals under this scheme exceeds the provision made in the "Revised Estimates" of the year, the excess amount will remain credited to the "Revenue head" and will be adjusted as contribution to the Telephone Development Fund in the Accounts of the following year. Thus the amount of Rs. 95,00,000 provided in the "Revised Estimates" for the year 1960-61 as against Rs. 1,01,88,006 (Rs. 86,04,471 actually realised in 1960-61 and the balance of Rs. 15,83,535 carried over from the year 1959-60) has been taken as contribution for the year 1960-61 leaving a balance of Rs. 6,88,006 under Revenue (*vide* statement No. 40-A showing appropriation to and from Telephone Development Fund).

POSTS AND TELEGRAPHS DEVELOPMENT FUND AND P. & T. REVENUE RESERVE FUND.

6. Two more funds viz. 'Posts and Telegraphs Development Fund' and 'Posts and Telegraphs Revenue Reserve Fund' have been constituted from 1st April 1960, to finance the development programmes and capital needs of the Department, in Section "S—Deposits and Advances—Part I—Deposits bearing interest—(A) Reserve Fund". To begin with, a sum of Rs. 1 lakh was appropriated to each of the funds from the surplus of the Department in 1960-61 as a token provision. It has been decided that the interest on the balances at the credit of these funds should be credited to the Funds themselves, (*vide* statement No. 40-B and 40-C).

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. These 'Fair price shops' have already been closed and the question of adjustment of the outstanding balances under this head is under consideration.

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 in 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. Annual contribution to the Telephone Development Fund is also made in accordance with the arrangement indicated in second sub-para to Para 5 above.

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.

Prior to 1960-61, the Department used to pay to General Revenues interest on total capital invested, whether financed from Revenues or from loan Funds. The Department either received a rebate or paid a surcharge in respect of the interest on the net profit or loss on the working of the Department. This rebate or surcharge was calculated on the ascertained accumulated profit or loss to the end of the previous year. An outright contribution, as fixed every year, was also paid to General Revenues out of the profits of the Department, which was adjusted by eliminating (without financial effect) the amount of contribution from the profits of the year concerned when determining the accumulated surplus for the purpose of calculation of interest rebate. But with effect from 1960-61, this procedure has changed and the Department now pays only Dividend to General Revenues as explained in second sub-para to para 3 above.

No. 36—STATEMENT of the PROFIT and LOSS on working each BRANCH of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the year ended the 31st March, 1961

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses	41,22,54,370	8,13,39,052	15,50,77,332	18,29,971	65,05,00,725
Contribution to General Revenues (see F.N.)	32,90,283	1,69,21,061	2,15,45,810	5,76,504	4,23,33,658
Total Expenditure	41,55,44,653	9,82,60,113	17,66,23,142	24,06,475	69,28,34,383
Receipts	40,78,24,712	9,84,67,844	26,37,73,020	14,04,808	77,14,70,384
Surplus (+) for the year	—77,19,941	+2,07,731	+8,71,49,878	—10,01,667	+7,86,36,001
Deficit (—)					
Appropriation to Renewals Reserve Fund	10,00,000	1,00,00,000	6,74,36,001	..	7,84,36,001
Balance	—87,19,941	—1,02,41,709	+2,01,63,317	—10,01,667	+2,00,000
Appropriation to P. & T. Development Fund.	..	..	..	..	1,00,000
Appropriation to Revenue Reserve Fund .	..	..	..	..	1,00,000

FOOT NOTE—The accumulated surplus at the credit of the Department Surplus (+) /Deficit(—) in the Proforma account 31st March, 1960, vide para 3 of the explanatory notes stands as below after taking into account the write off in respect of works erecting C-8 line in Poona Engineering Division:—

Post Office	Telegraphs	Telephones	Radios	Total
+52,78,028	+4,35,49,510	+25,30,38,801	—60,35,686	+29,58,30,653

No. 37—STATEMENT of CAPITAL OUTLAY in the INDIAN POSTS and TELEGRAPHS DEPARTMENT

(1)	Outlay during the period				
	Post Office	Telegraphs	Telephones	Radios	Total
	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
FIXED ASSETS					
Lands	11,59,908	—3,428	21,71,880	20,136	33,48,396
Buildings	72,60,699	1,21,115	33,79,122	3,47,942	1,11,08,878
Railway Mail Service Vans owned by Post Office	8,69,711	..	..	..	8,69,711
Telegraphs and Telephones lines and Wires and Radios Masts and Aerials . . . . .	..	2,53,87,830	3,02,83,665	1,79,507	5,58,36,002
Apparatus and Plant	8,03,055	37,54,244	2,98,74,590	7,89,917	3,52,21,806
Motor Vehicles . . . . .	..	..	..	..	..
General Administration Establishment and other charges etc. . . . .	..	(d) 6,46,803	(d) 11,27,914	..	(d) 17,74,717
Total Fixed Assets	1,00,93,373	(a) 2,99,06,564	(a)(b) 6,68,22,171	(a) 13,37,502	(a)(b) 10,81,596
Deduct—Receipts on Capital Account . . . . .	..	..	4,52,578	..	4,52,578
Total	1,00,93,373	2,99,06,564	6,63,69,593	13,37,502	10,77,070
OTHER ASSETS					
Stores and Manufacture Suspense . . . . .	..	49,02,050	..	..	49,02,050
Fair Price Shops . . . . .	..	..	..	..	..
Shares of the Government Telephone Board Ltd. . . . .	..	..	—22,406	..	—22,406
Payment to Calcutta Telephone District (Bengal Telephone Corporation) . . . . .	..	..	..	..	..
Total	1,00,93,373	3,48,08,614	6,63,47,187	13,37,502	11,25,866
Deduct—Receipts from Bengal Telephone Corporation.	..	..	..	..	..
Total Dividend bearing Capital outlay	1,00,93,373	3,48,08,614	6,63,47,187	13,37,502	11,25,866
Deduct—Portion of Capital Outlay financed from Ordinary Revenue.	..	..	..	..	..
Capital Outlay outside the Revenue Account	1,00,93,373	3,48,08,614	6,63,47,187	13,37,502	(c) 11,25,866

(a) Includes credits to capital on account of sale and abandonment of assets, the original cost of Plant recovered in 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:—

(1)	Post office	Telegraphs	Telephones	Radios	Total
	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
CREDITS					
Lands
Buildings
Telegraphs and Telephones Lines and Wires and Radio Masts and Aerials	68,090	71,511	..	1,39,601
Apparatus and Plant	3,29,775	2,98,521	25,942	6,54,238
Motor Vehicles
Total Credits	3,97,865	3,70,032	25,942	7,93,839

(b) This does not include the cost of assets constructed out of Telephone Development Fund as detailed below:—

	Rs.
Lands	1,24,336
Buildings	7,23,800
Trunk Lines and Wires	50,34,500
Local Telephone Lines and Wires	40,79,400
Apparatus and Plant . . . . .	..
Total	99,64,036

(c) The employees of the Postal branch being the main beneficiaries of the Fair Price Grain Shops, the expenditure is charged entirely to the branch.

(d) Represents expenditure not yet allocated between Land and Buildings, Lines and Wires, Apparatus and Plant of (i) Calcutta Telephone Automation Project, Bombay Long Term Expansion Project, and Coaxial Cable Project (Telephone), (ii) Railway Electrification Scheme (Telegraphs).

	Rs.
(e) Charged	25,794
Voted	11,25,60,882
Total	11,25,86,676

and to end of the year ended the 31st March, 1961

Outlay to end of the period

Post Office (7) Rs.	Telegraphs (8) Rs.	Telephones (9) Rs.	Radios (10) Rs.	Total (11) Rs.
99,04,024	20,18,701	1,67,34,439	10,49,360	2,97,06,524
7,78,17,340	2,88,76,149	6,37,89,850	25,82,565	17,30,65,904
33,36,599	..	..	..	33,36,599
..	36,45,11,138	35,04,13,275	5,35,320	71,54,59,733
26,69,293	2,68,57,504	39,39,44,903	48,78,421	42,83,50,121
..	..	2,00,481	..	2,00,481
..	8,17,264	25,67,739	..	33,85,008
(f) 9,37,27,256	(f) 42,30,80,756	(f) 82,76,50,687	(f) 90,45,666	1,35,35,04,365
10,98,547	4,65,188	68,40,995	..	84,04,730
9,26,28,709	42,26,15,568	82,08,09,692	90,45,666	(f) 1,34,50,99,635
..	(f) 6,13,12,781	..	..	(f) 6,13,12,781
(c) -46,909	..	..	..	(c) -46,909
..	..	94,82,357	..	94,82,357
..	..	45,000	..	45,000
9,25,81,806	48,39,28,349	83,03,37,049	90,45,666	1,41,58,92,864
..	..	54,79,418	..	54,79,418
9,25,81,800	48,39,28,349	82,48,57,631	90,45,666	(g) 1,41,04,13,446
1,05,16,649	..	..	..	1,05,16,649
8,20,65,151	48,39,28,349	82,48,57,631	90,45,666	(f) 1,39,98,96,797

(f) (i) The Capital Expenditure to end of 1959-60 has been decreased by Rs. 69,085 without financial adjustment on account of the following:

Particulars	Fixed Assets				Store and Manu- facture Suspense	Total
	Posts Office	Telegraphs	Telephones	Radios	Telegraphs	
	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Rectification of previous year's misclassifications.	-12,328	4,30,731	-7,707	-4,27,716	-67,100	-84,130
(b) Assets of the erstwhile Indian States taken over.	..	..	8,700	..	23,120	31,820
(c) Inter-branch Transfers	-14,700	-1,683	16,383	..	..	..
(d) Correction to capital	..	14,280	..	..	-5,577	9,703
(e) Correction G. T. R.	..	..	-25,478	..	..	-25,478
Total	-27,028	4,43,318	-8,102	-4,27,716	-49,557	-69,085

(f) (ii) This excludes the cost of assets constructed out of Telephone Development Fund as detailed below :-

	Rs.
Lands	2,44,768
Buildings	2,67,941
Trunk Lines and Wires	1,63,20,266
Local Telephone Lines and Wires	2,81,19,923
Apparatus and Plant	2,50,01,122
Total	6,99,54,020

(g) The figures do not include the 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 rules of allocation previously in force was treated as direct charge under capital. This new arrangement took effect from 1st April 1933. As the re-constituted 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.

No. 38—DETAILED STATEMENT of POSTAGE and MESSAGE REVENUE of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year 1960-61

	Total	Apportionment between branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
Joint Postal and Telegraph Receipts—					
Sale of ordinary stamps	26,55,13,474	21,60,53,527	(a)4,94,47,741	..	12,206
<i>Deduct</i> —Refund of ordinary stamps	17,58,569	17,58,569	..	..	..
Sale of service stamps	7,73,18,750	7,73,18,750	..	..	..
Total Joint Postal and Telegraph Receipts.	34,10,73,655	29,16,13,708	4,94,47,741	..	12,206
Postal Receipts—					
Postage realised in cash	4,49,44,623	4,49,44,623	..	..	..
Net receipts from other Postal Administrations	1,31,46,543	1,31,46,543	..	..	..
Total	5,80,91,166	5,80,91,166	..	..	..
<i>Deduct</i> —					
Refund of Postage	76,409	76,409	..	..	..
Net payments to other Postal Administrations	52,14,205	52,14,205	..	..	..
Total Deductions	52,90,614	52,90,614	..	..	..
Net Postal Receipts	5,28,00,552	5,28,00,552	..	..	..
Telegraph (including Radio) Receipts—					
Telegraph Charges realised in cash	4,27,68,212	..	4,22,85,982	..	4,82,230
Net receipts from other Telegraph Administrations	5,78,994	..	5,78,994	..	..
Net receipts from Radio Companies	3,57,262	..	..	..	3,57,262
Total	4,37,04,468	..	4,28,64,976	..	8,39,492
<i>Deduct</i> —					
Net payments to other Telegraph Administrations	1,53,89,909	..	1,53,89,909	..	..
Net payments to Radio Companies	73,672	..	..	..	73,672
Refund of overcharges and payments of delivery charges	20,67,479	..	20,56,341	..	11,138
Foreign Traffic Exchange Adjustment (transferred to Miscellaneous Revenue)	40,178	..	—8,026	..	48,204
Total Deductions	1,75,71,238	..	1,74,38,224	..	1,33,014
Net Telegraph (including Radio) Receipts.	2,61,33,230	..	2,54,26,752	..	7,06,478
Total Postage and Message Revenue	42,00,07,437	34,44,14,260	7,48,74,493	..	7,18,684

(a) Includes the share creditable on account of service stamps also.

No. 38-A—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDIAN POSTS and TELEGRAPHS
DEPARTMENT for the year 1960-61

	Apportionment between branches				
	Total	Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
Joint Receipts—					
Fees and other Receipts	3,83,274	1,25,641	1,03,531	1,47,073	7,029
Deduct—Refunds	5,432	2,716	1,521	1,086	109
Total Joint Receipts	3,77,842	1,22,925	1,02,010	1,45,987	6,920
Postal Receipts—					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders	5,14,28,830	5,14,28,830	..	..	..
Deduct—Refunds	14,372	14,372	..	..	..
Net	5,14,14,458	5,14,14,458	..	..	..
Fees and other Receipts	1,30,58,514	1,30,58,514	..	..	..
Deduct—Miscellaneous Refunds	11,90,446	11,90,446	..	..	..
Total Postal Receipts	6,32,82,526	6,32,82,526	..	..	..
Telegraph (including Radio) Receipts—					
Cost of Wires and Instruments leased to Railways and Canals, etc.	1,75,81,180	..	1,75,81,180	..	..
Recoveries from Guarantors	5,57,305	..	2,11,437	..	3,45,868
Fees and other Receipts	76,08,211	..	73,23,079	..	2,85,132
Foreign Traffic Exchange Adjustments	40,179	..	—8,025	..	48,204
Deduct—Miscellaneous Refunds	16,16,330	..	16,16,330	..	..
Total Telegraphs (including Radio) Receipts	2,41,70,545	..	2,34,91,341	..	6,79,204
Telephone Receipts—					
International and Local Call Fees	(a)13,75,48,826	..	..	13,75,48,826	..
Bank and P.C.O. Call Fees	9,07,45,233	..	..	9,07,45,233	..
Recoveries from Guarantors	—565	..	..	—565	..
Royalties from Telephone Companies and on licences from private tele- phone lines and systems	1,28,023	..	..	1,28,023	..
Fees and other Receipts	34,74,915	..	..	34,74,915	..
Interest on Telephone Development Fund Balances	7,63,259	..	..	7,63,259	..
Deduct—Miscellaneous Refunds	22,38,439	..	..	22,38,439	..
Total Telephone Receipts	23,04,21,252	..	..	23,04,21,252	..
Telephone Receipts on Consolidated bills	3,32,05,781	..	..	3,32,05,781	..
Revenue on conversion into Decimal Coin- age	5,001	5,001	..	..	..
Total Miscellaneous Revenue	35,14,62,947	6,34,10,452	2,35,93,351	26,37,73,020	6,86,124
Total Postage and Message Revenue (account No. 38)	42,00,07,437	34,44,14,260	7,48,74,493	..	7,18,684
TOTAL GROSS RECEIPTS	77,14,70,384	40,78,24,712	9,84,67,844	26,37,73,020	14,04,808

(a) Includes Rs. 86,04,471 on account of Advance Rentals realised under the "Own Your Own Telephone Scheme".
See Paragraph 5 of the explanatory notes on page 221.

No. 39—STATEMENT of WORKING EXPENSES of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year 1960-61

Heads	Expenditure in India	Expenditure in England	Loss or gain by Exchange	Total	Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C—General Administration	3,24,60,354	..	..	3,24,60,354	42,29,093	76,98,085	1,97,49,207	7,83,941
D—Accounts and Audit	1,78,79,014	..	..	1,78,79,014	1,08,23,124	38,76,200	30,09,508	1,70,376
E—Control (Circle Offices)	1,35,45,480	..	..	1,35,45,480	95,82,880	19,03,540	19,92,970	66,999
F—Engineering Expenses	2,50,01,476	..	..	2,50,01,476	..	1,74,76,053	67,41,679	7,83,711
G—Pensionary Charges	2,60,66,536	16,446	173	2,00,83,155	1,66,65,105	38,48,130	53,90,659	1,70,291
H—Stamps, Post Cards, Printing and Stationery.	3,46,80,325	..	..	3,46,80,325	2,93,42,328	28,97,813	22,59,390	1,80,794
I—Maintenance of Assets	5,06,29,802	..	..	5,06,29,802	47,87,857	1,09,01,598	3,41,40,297	8,00,950
J—Postal Expenses	37,69,62,423	..	..	37,69,62,423	37,69,62,423	..	..	..
K—Telegraph Traffic	3,45,38,388	..	..	3,45,38,388	..	3,45,38,388	..	..
L—Radio Expenses	19,50,000	..	..	19,50,000	..	..	..	19,50,000
M—Telephone Expenses	7,87,13,820	..	..	7,87,13,820	..	..	7,87,13,820	..
NN—Contribution to Telephone Development Fund.	95,00,000	..	..	95,00,000	..	..	95,00,000	..
Total	70,19,27,618	16,446	173	70,19,44,237	45,23,92,810	8,31,39,907	16,14,97,530	49,14,999
O—Deduct—Credits to Working Expenses.	5,14,43,512	..	..	5,14,43,512	2,56,65,276	78,10,513	1,77,01,143	2,66,831
Net Working Expenses	65,04,84,106	16,446	173	65,05,00,725	42,67,27,534	7,53,29,294	14,37,96,387	46,47,168
Inter-Branch adjustment	..	..	..	..	-1,44,73,164	+60,09,758	+1,12,80,945	-28,17,500
GRAND TOTAL	65,04,84,106	16,446	173	(a) 65,05,00,725	41,22,54,370	8,13,39,052	15,50,77,332	18,20,663
(a) Charged				Rs. 36,903				
Voted				65,04,63,822				
Total				65,05,00,725				

No. 40—STATEMENT showing the APPROPRIATIONS to and from the RENEWALS RESERVE FUND of the POSTS and TELEGRAPHS DEPARTMENT during the year ended the 31st March 1961 and the BALANCE at the credit of the FUND at the commencement and end of the year.

Branch	Balance on 1st April 1960	Amount Appropriated from Revenue Account	Interest on the balance at the credit of the Fund	Amount Appropriated from the Fund	Balance on 31st March 1961
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Post Office	49,76,872	10,00,000	1,94,996	5,89,232	55,72,099
Telegraphs	3,65,62,932	1,00,00,000	13,79,910	58,19,992	4,21,22,534
Telephones (including Telephone Districts)	8,11,75,925	6,74,36,001	39,54,558	82,44,001	14,43,22,484
Radios	22,63,296	..	59,328	12,02,875	11,19,799
Total	12,49,78,725	7,84,36,001	(a) 55,78,792	(b) 1,58,56,100	19,31,37,416

(a) Represents interest on the balance at the credit of the Renewals Reserve Fund credited to the Fund itself vide Sub-para 3 to para 3 of explanatory notes under D & DD. on page 220.

(b) Includes—

(i) Rs. 1,51,25,934 on account of Renewals and Replacements of Assets of the Posts and Telegraphs Department.

(ii) Rs. 7,93,839 on account of assets (excluding Land and Loose Tools and Plant) sold, abandoned or otherwise disposed of without being replaced in respect of Posts and Telegraphs Department assets (including Telephone District Assets).

(iii) Rs. -63,673 for other purposes (e.g. due to compensation on account of premature surrender of Wires by Railways and Canals).

40-A—STATEMENT showing the APPROPRIATIONS to and from TELEPHONE DEVELOPMENT FUND of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended 31st March 1961 and the balance at credit of the FUND at the commencement and end of the year.

Branch	Balance on 1st April, 1960	Credit to the Fund during the year	Amount appropriated from the Fund	Balance on 31st March, 1961
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
	(a) 2,16,11,987	(b) 95,00,000	99,64,387	2,11,47,600

(a) Differs from last year's closing balance due to rounding.

(b) Provision made in the R.F. for 1960-61. See Sub-para 2 to para 5 of the explanatory note under D & DD.

40-B—STATEMENT showing the APPROPRIATION to and from the POSTS AND TELEGRAPHS DEVELOPMENT FUND during the year ended 31st March 1961 and the BALANCE at the credit of the FUND at the commencement and end of the year.

Balance on 1st April, 1960	Amount appropriated from Revenue (See Account No. 36)	Interest on the balance at the credit of the Fund	Amount appropriated from the Fund	Balance on 31st March, 1961
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
	1,00,000	1,785	..	1,01,785

40-C—STATEMENT showing the APPROPRIATION to and from the POSTS AND TELEGRAPHS REVENUE RESERVE FUND during the year ended 31st March, 1961 and the BALANCE at the credit of the FUND at the commencement and end of the year.

Balance on 1st April, 1960	Amount appropriated from Revenue (See Account No. 36)	Interest on the balance at the credit of the Fund	Amount appropriated from the Fund	Balance on 31st March, 1961
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
	1,00,000	1,785	..	1,01,785

Section E—Debt Services

Revenue Rs. 49,63,27,083

Expenditure Rs. 1,61,35,25,482

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Interest	41	Receipts	233	49,63,27,083	..
Interest on Debt and Other Obligations—Central.	41A	Expenditure	241	..	72,07,56,810
Do. States	41B	Expenditure	249	..	42,92,67,037
Appropriation for Reduction or Avoidance of Debt.	42	Expenditure	251	..	46,35,01,635
		Total		49,63,27,083	1,61,35,25,482

Section E—Debt Services

This section deals with the receipts and charges connected with the services of the Public Debt of the Central and 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' on pages 538-540).

The interest on Irrigation Capital Outlay incurred before 1st April, 1937 in Bihar, Orissa and West Bengal is also credited to this head; see paragraph 6 of the Note on "22—Interest on Debt and Other Obligations" on page 234.

No. 41—ACCOUNT of INTEREST RECEIPTS

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Sta No.
	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 478).	11,69,10,272	..	..	..	..	..	..
Loans and Advances by the State Governments (See Account No. 94 pages 479—496).	..	64,16,562	8,05,770	17,50,900	1,32,86,045	65,46,728	1,80,98,427	
Total	11,69,10,272	64,16,562	8,05,770	17,50,900	1,32,86,045	65,46,728	1,80,98,427	
Interest realised on investments of Cash Balances.	2,55,23,189	48,149	7,39,663	12,29,968	38,88,450	27,31,617	14,91,221	
ARREARS DUE TO GOVERNMENT								
Of Land Revenue	..	53,113	..	..	..	14,120	..	
Of Other Revenue	6,109	790	..	..	..	1,47,487	2,09,373	
Total	6,109	53,903	..	..	..	1,61,607	2,09,373	
SUNDRY ACCOUNTS								
Interest on Irrigation Capital Outlay incurred before 1st April, 1937.	..	..	..	11,50,000	..	..	..
Percentage from Subscribers to Service Funds on Foreign Service.	129	..	..	..	..	..	..
Premium on Loans	..	..	..	..	..	..	..
Miscellaneous	61,97,284	27,61,808	11,51,819	20,79,967	63,363	2,61,008	2,56,085	
Total	61,97,413	27,61,808	11,51,819	32,29,967	63,363	2,61,008	2,56,085	
Receipts in England—								
Interest realised from investment of Cash Balance.	1,19,123	..	..	..	..	..	..
Interest etc., on Silver Redemption Reserve holdings appropriated to Revenue.	4,17,533	..	..	..	..	..	..
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	—4,800	..	..	..	..	..	..
Interest on deposits with the U. K. Exchequer.	..	..	..	..	..	..	..
Interest on balance of capital value of income tax on sterling pensions transferred to Government of United Kingdom.	3,33,333	..	..	..	..	..	..
Other Items	40,799	..	..	..	..	..	..
Total	9,05,988	..	..	..	..	..	..
Deduct—Refunds	13,87,087	52,183	1,280	..	25,320	3,17,476	46,926	
TOTAL INTEREST RECEIPTS	14,81,55,884	92,28,234	26,95,972	62,10,835	1,72,12,538	93,83,484	2,00,08,180	

for the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	..	11,69,10,272
2	6,82,13,133	2,85,14,926	1,79,87,431	13,82,494	3,92,85,630	30,21,386	4,67,28,192	49,85,443	7,04,976	25,77,28,043
3	6,82,13,133	2,85,14,926	1,79,87,431	13,82,494	3,92,85,630	30,21,386	4,67,28,192	49,85,443	7,04,976	37,46,38,315
4	19,86,335	2,58,79,607	1,32,38,574	5,29,164	44,21,030	35,98,667	68,43,693	52,28,983	9,84,437	9,83,60,647
5	40,978	769	1,10,276	95,206	..	3,67,319	..	21,59,622	..	28,41,403
6	23,288	61,147	1,90,653	3,672	..	26,251	..	1,22,735	1,985	7,93,490
7	64,866	61,916	3,00,929	98,878	..	3,93,570	..	22,82,357	1,985	36,34,893
8	..	..	..	10,68,200	..	..	..	12,09,661	..	34,27,861
9	..	..	..	..	..	..	..	..	..	129
10	..	..	..	1,26,759	..	..	..	..	..	1,26,759
11	6,77,800	16,50,633	1,91,527	1,63,307	11,49,674	4,56,571	..	8,31,227	3,086	1,78,95,154
12	6,77,800	16,50,633	1,91,527	13,58,206	11,49,674	4,56,571	..	20,40,888	3,086	2,14,49,903
13	..	..	..	..	..	..	..	..	..	1,19,123
14	..	..	..	..	..	..	..	..	..	4,17,533
15	..	..	..	..	..	..	..	..	..	-4,800
16	..	..	..	..	..	..	..	..	..	..
17	..	..	..	..	..	..	..	..	..	3,33,333
18	..	..	..	..	..	..	..	..	..	40,799
19	..	..	..	..	..	..	..	..	..	9,05,988
20	59,440	92,352	2,511	117	5,08,565	1,46,959	18,526	1,454	2,467	26,62,663
21	7,08,82,094	5,00,14,630	3,17,15,950	33,68,685	4,43,47,769	73,21,235	5,35,53,359	1,45,36,217	16,92,017	49,63,27,083

Includes figures for April 1960 of the composite Bombay State.

E.—Debt Services.

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 Reserve Funds

of other Commercial Departments and Undertakings. The interest payable by the State Governments on advances from the Famine Relief Fund to finance the State Loan Account and Commutation Payments of Pensions is also debited to this head by *per contra* credit to the Fund (*vide* Account No. 102 pages 530-531).

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. 26 in Sections B. and BB. and note under the head "XLV—A—Contribution from Railways" in Sections J. and JJ.

6. The interest on Irrigation Capital Outlay incurred before 1st April, 1937 in Bihar, Orissa and West Bengal is, however, credited to the head "XX—Interest" as under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial (now State) Governments' debts; no debt corresponding to the capital invested was outstanding in those Provinces (now States) on 31st March, 1937 and no interest is, therefore, paid to the Central Government on this account and brought to account under this head. The Governments concerned, however, decided that interest on the Capital invested should be an actual charge to the Irrigation accounts and hence its inclusion under the head "XX—Interest".

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961.

	Amount of loan on 31st March, 1961	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—			
Kerala	..	..	14, ..
Mysore	..	..	8,55, ..
Total	..	..	8,99, ..
Interest on Permanent Loans—			
<i>Loans bearing interest at 4 per cent</i>			
Loan, 1979	81,06,38,900	3,24,25,564	3,24,75, ..
Loan, 1980	98,04,97,800	3,92,19,912	1,90,91, ..
National Plan Loan, 1968	..	..	..
Loan, 1972	49,17,27,100	1,96,69,084	1,99,94, ..
Loan, 1973	3,49,51,43,800	13,98,05,744	13,96,57, ..
Total	5,77,80,07,400	23,11,20,296	21,12,2, ..
<i>Loans bearing interest at 3½ per cent—</i>			
National Plan Bonds, (4th Series), 1967	56,99,30,200	2,13,72,382	2,16,0, ..
National Plan Bonds, (5th Series), 1963	64,33,89,500	2,41,27,106	1,28,5, ..
Loan, 1974	86,63,52,900	3,24,88,233	3,15,4, ..
Total	2,07,96,72,600	7,79,87,721	6,60,0, ..
Carried over	7,85,76,80,000	30,91,08,017	27,81,2, ..

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—contd.

	Amount of loan on 31st March, 1961	Annual Amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
Brought forward	7,85,76,80,000	30,91,08,017	27,81,27,751
A—INTEREST ON ORDINARY DEBT—contd.			
(i) RUPYER DEBT—contd.			
Permanent Loans—contd.			
<i>Loans bearing interest at 3½ per cent—</i>			
Bonds, 1960	1,47,90,92,800	5,17,68,248	4,82,47,058
National Plan Bonds, 1961 (First Series)	75,28,99,700	2,63,51,489	2,80,87,678
Bonds, 1963	58,05,92,000	2,03,20,720	2,03,05,157
National Plan Loan, 1964	1,58,12,83,400	5,53,44,919	5,50,91,262
National Plan Bonds, 1965 (Second Series)	1,53,67,91,600	5,37,87,706	5,39,34,025
National Plan Bonds, 1967	1,03,81,83,100	3,63,36,409	3,32,25,693
Loan, 1968	70,00,00,000	2,45,00,000	3,21,07,028
Bonds, 1966	82,65,41,100	2,89,28,938	65,77,021
Total	8,49,53,83,700	29,73,38,429	27,75,74,922
<i>Loans bearing interest at 3¼ per cent—</i>			
Bonds, 1963	1,07,27,35,600	3,48,63,907	3,50,59,748
<i>Loans bearing interest at 3 per cent—</i>			
Loan, 1966-67	8,93,33,400	26,80,002	26,07,061
Conversion Loan, 1946	2,48,91,23,169	7,46,73,695	7,66,55,386
Loan, 1963-65	1,16,17,46,100	3,48,52,383	3,27,32,465
Loan, 1964	30,33,10,400	90,99,312	90,62,891
Funding Loan, 1966-68	1,10,11,78,000	3,30,35,340	3,21,45,887
Bhopal Loan, 1966-76	1,21,73,200	3,65,196	3,80,261
First Development Loan, 1970-75	1,15,05,83,200	3,45,17,496	3,42,86,476
Total	6,30,74,47,469	18,92,23,424	18,88,70,427
<i>Loans bearing interest at 2½ per cent—</i>			
Loan, 1962	75,86,72,300	2,08,63,488	2,05,00,899
Loan, 1976	14,77,48,000	40,63,070	40,41,841
Total	90,64,20,300	2,49,26,558	2,45,42,540
<i>Loans bearing interest at 2¼ per cent—</i>			
Loan, 1961	57,00,68,700	1,42,51,718	1,22,63,191
years Annuity Certificates (First Series)	1,21,68,106	3,04,203	12,45,003
years Annuity Certificates (Second Series)	2,23,68,897	5,59,222	..
Total	3,45,37,003	8,63,425	12,45,003
Carried over	25,24,42,72,772	87,05,75,478	81,76,33,562

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—*contd.*

	Amount of loan on 31st March, 1961	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
Brought forward	25,24,42,72,772	87,05,75,478	81,76,53,200
A—INTEREST ON ORDINARY DEBT—<i>contd.</i>			
(i) RUPEE DEBT—<i>contd.</i>			
Permanent Loans—<i>contd.</i>			
Hyderabad Loans—			
4 per cent Hyderabad State Development Loan, 1963	3,34,70,800	13,38,832	13,81,500
4 per cent Hyderabad State Development Loan, 1967	2,12,45,500	8,49,820	9,66,300
4 per cent Hyderabad State Development Loan, 1968	2,18,01,600	8,72,064	8,78,500
3 per cent Loan, 1951—61	6,58,99,714	19,76,991	18,48,500
2½ per cent Loan, 1974	4,40,00,000	12,10,000	12,29,500
2¼ per cent Loan, 1975	6,85,71,429	18,85,714	18,85,714
2½ per cent Loan, 1953—63	5,38,42,286	13,46,067	13,13,000
1½ per cent Loan, 1964	3,85,71,400	4,82,142	4,82,142
Old Railway Shares	28,80,483	..	1,42,900
Total	35,02,83,212	99,61,620	1,01,30,700
Total	25,59,45,55,984	88,05,37,068	82,78,14,150
Paid in India on Loans in Course of Discharge—			
Interest on—			
5 per cent Loan, 1945-55			40,000
4½ per cent Loan, 1958—68			1,80,000
4½ per cent Loan, 1955—60			3,41,000
4½ per cent Loan, 1950-55			2,00,000
4½ per cent Loan, 1969			(a) 21,000
4 per cent Loan, 1960-70			1,17,75,216
4 per cent Bonds, 1943			60,12,000
3½ per cent Loan, 1954—55			2,94,000
3½ per cent Loan, 1965			38,000
3½ per cent Loan, 1979			2,93,000
3½ per cent Loan, 1960-61			10,000
3½ per cent Loan, 1947—50			1,75,000
3½ per cent Loan, 1951—59			10,000
3 per cent Defence Bonds, 1946			2,64,000
3 per cent Loan, 1949-52			17,30,000
3 per cent Loan, 1951-54			1,51,000
3 per cent Loans, 1953-55			27,40,000
3 per cent Victory Loan, 1957			80,05,000
3 per cent Loan, 1960			10,000
3 per cent Loan, 1958			5,90,000
3 per cent 2nd Victory Loan, 1959—61			1,89,10,000
2½ per cent Loan, 1960			64,25,200
2½ per cent Loan, 1948-52			10,000
Carried over			1,86,01,380
			82,78,14,150

(a) Correctly pertains to 4½% State Loan, 1969 in respect of Maharashtra State and has consequently been withdrawn from the Central books in the accounts for 1961-62.

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT
for the year ended 31st March, 1961—*contd.*

	Amount of interest paid during the year
	Rs.
Brought forward	82,78,14,154
	1,86,01,388
A—INTEREST ON ORDINARY DEBT—<i>contd.</i>	
(i) RUPEE DEBT— <i>contd.</i>	
<i>Permanent Loans—contd.</i>	
<i>in India on Loans in course of discharge—contd.</i>	
2½ per cent Loan, 1955	75
2½ per cent Bhopal War Bonds, 1957	13,777
2½ per cent Loan, 1954 . . . . .	..
<i>Secured Loans—</i>	
6 per cent Loan, 1352 F	36
5½ per cent Loan, 1352—62 F	283
3½ per cent Loan, 1355—65 F	978
2½ per cent Hyderabad Development Loan, 1954—59	74,754
2½ per cent Hyderabad II Development Loan, 1955—60	8,94,178
Total	1,95,85,469
Total Interest on Permanent Loans	84,73,99,623
Discount on Loans	2,19,12,381
<i>Floating Loans</i>	
Discount on Treasury Bills	31,17,79,382
Total	31,17,79,382
<i>Other Items</i>	
Expenditure in connection with the issue of new loans	16,85,912
Management of Debt	39,09,709
Miscellaneous	7,86,744
Total	63,82,365
Total Interest on Rupee Debt	1,18,74,73,761
Interest realised on investment of cash balance in short term bonds, etc.	46,74,571
Net Interest on Rupee Debt—carried over	1,18,27,99,180

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT
for the year ended 31st March, 1961—*concl.*

			Amount of interest paid during the year
			Rs.
			1,18,27,99,186
A—INTEREST ON ORDINARY DEBT—<i>concl.</i>			
(ii) STERLING DEBT			
	Amount of loan on 31st March 1961	Annual amount of interest	Amount of interest paid during the year
	£	£	₹
<i>Interest on Loans contracted in England under various Acts—</i>			
India 2½ per cent Stock (1926)	51,990	1,300	1,438
Accrued Interest on Indian Stocks purchased for cancellation . . . . .	..	..	17
Other Loans raised in U. K. . . . .	..	..	39,18,434
<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	4,330	195	395
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent	2,069	83	83
South Indian Railway Irredeemable Debenture Stock, 4½ per cent	610	27	41
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent	8,840	354	389
Total			39,20,797
			(a) 5,22,77,268
Discount on Loans . . . . .			..
Management of Debt			34
<i>Other Items—</i>			
Stamp Duty on transfers and Power of Attorney, etc. . . . .			..
		Total Interest on Sterling Debt	5,22,77,666
(iii) OTHER DEBTS			
<i>Interest on Loans from International Bank for Reconstruction and Development—</i>			6,91,97,825
D. M. Loan (1959) from Federal Republic of Germany			1,10,72,577
D. M. Loan (1960) from Federal Republic of Germany			71,19,410
2nd D.M. Loan (1960) from Federal Republic of Germany			30,67,512
Loan from Federal Republic of Germany for Rourkela Steel Plant			3,80,95,025
Loan taken from Import and Export Bank of U. S. A.			79,23,706
Loan from Export and Import Bank of Japan			17,77,012
First Wheat Loan from Canada			49,47,877
Second Wheat Loan from Canada			17,89,660
Development Assistance Loan from the Government of U. S. A.			85,82,100
Cost of Steel plant, equipments, etc., received from U.S.S.R.			1,29,24,780
Loans from Development Fund United States of America			2,16,05,720
Commitment Charges			23,13,000
		Total Interest on Other Debts	19,04,16,050
		Total A—Interest on Ordinary Debt	1,42,54,92,288
B.—INTEREST ON UNFUNDED DEBT			
Investment of Deposits of the United States Government Counterpart Funds			83,36,100
Special Loans			7,25,000
Treasury Notes			2,00,000
Service Funds			1,51,200
Treasury Saving Deposits			2,20,13,500
Post Office Savings Bank Deposits			8,94,55,500
Cost of Printing of National Savings Stamps and other Expenditure			12,00,000
		Carried over	12,06,96,100
			1,42,54,92,288

(a) The difference of Rs. 3 is due to rounding.

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—*contd.*

	Amount of Interest paid during the year
	Rs.
Brought forward	1,42,54,92,859
Brought forward	12,06,96,159
B—INTEREST ON UNFUNDED DEBT—<i>contd.</i>	
Post Office Certificates—	
Bonus on Post Office Cash Certificates	7,57,000
Bonus on Post Office National Plan Certificates	5,88,15,000
Bonus on Post Office National Savings Certificates	8,47,75,000
Bonus on State Certificates	25,000
Bonus on Cumulative Time Deposits	22,40,000
Payment to Post Office for Savings Bank, Cash Certificates and Defence/National Savings Certificate Work	3,04,29,847
State Provident Funds—	
General Provident Fund	1,78,98,465
Indian Civil Service Provident Fund	72,235
Indian Civil Service (Non-European Members) Provident Fund	44,701
Non-Contributory Transferred Railway Personnel Provident Fund	3,538
Defence Savings Railway Provident Fund	6,217
Defence Savings Provident Fund	20,078
Defence Services Officers Provident Funds	44,96,265
Contributory (Transferred Railway Personnel) Provident Fund	1,01,556
Contributory Provident Funds	8,71,781
Workmen's Contributory Provident Fund	9,56,468
Indian Ordnance Department Provident Fund	1,08,699
Contributory State Railway Provident Fund	5,86,37,368
Non-Contributory State Railway Provident Fund	21,40,332
Armed Forces Personnel Provident Fund	52,51,000
Indian Ordnance Factories Workmen's Provident Fund	55,50,360
Indian Naval Dockyard Workmen's Provident Fund	4,27,649
Other Miscellaneous Provident Funds	(a) 2,46,518
Special Deposits Accounts—	
Postal Insurance and Life Annuity Fund	56,48,852
Undisbursed pay of Indian Ranks	7,91,337
Railway Staff Benefit Fund	74,607
Bombay Family Pension Fund of Government Servants' Life Assurance Branch	521
Hindu Family Annuity Fund	45,000
Contributory Indian Railway Conference Association Employees' Provident Fund	4,309
Bengal Christian Family Pension Fund	239
Vizagapatam Port Fund	2,87,176
Vizagapatam Pilotage Fund	43,850
TOTAL B—INTEREST ON UNFUNDED DEBT	40,14,67,077
Carried over	1,82,69,59,936

(a) Includes Rs. 1,483 relating to interest on Provident Fund of Officers transferred from Pakistan.

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT
for the year ended 31st March, 1961—*contd.*

	Amount of Interest paid during the year
	Rs.
Brought forward	1,82,69,59,924
C—INTEREST ON OTHER OBLIGATIONS	
DEPRECIATION RESERVE AND OTHER RESERVE FUNDS	
Railway Revenue Reserve Fund (3·45 per cent)	1,82,63,749
Depreciation Reserve Fund—Railways (3·45 per cent)	85,15,822
Railway Development Fund (3·45 per cent)	48,08,021
Telephone Development Fund (3·45 per cent)	7,63,239
Posts & Telegraphs Development Fund	1,785
Renewals Reserve Fund—Posts and Telegraphs Department (3·45 per cent)	55,78,792
Posts & Telegraphs Revenue Reserve Fund	1,785
Additions and Replacement Reserve Fund—Lighthouses and Lightships (3·45 per cent)	3,130
General Reserve Fund—Lighthouses and Lightships (3·45 per cent)	1,50,956
Depreciation Reserve Fund—Lighthouses and Lightships (3·45 per cent)	97,865
Revenue Reserve Fund—Vizagapatam (3·55 per cent)	45,594
Depreciation Reserve Fund—Vizagapatam (3·45 per cent)	2,63,422
Deposits of Shipping Development Fund	6,11,005
Depreciation Reserve Fund—Salt (3·45 per cent)	2,243
Depreciation Reserve Fund—Overseas Communications Service (3·45 per cent)	3,14,175
Depreciation Reserve Fund—Air Corporation (3·55 per cent)	13,09,166
Other Items—	
Deposits of Trusts for Indian Princes	4,74,273
Deposits under the Income-Tax Allowance (Current Profits Deposits Rules, 1957)	18,929
“Own Your Telephone Exchange” Deposits	7,440
Miscellaneous	1,64,60,823
TOTAL C—INTEREST ON OTHER OBLIGATIONS	5,76,98,436
Total Interest on Debt and Other Obligations of the Central Government—carried over	1,88,46,58,372

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1961—concl'd.

	Amount of Interest paid during the year
	Rs.
Brought forward	1,88,46,58,372
D—TRANSFERS	
Interest transferred to Commercial Departments, etc. in respect of interest on Capital—	
Borrowing	—40
Electricity Schemes	2,03,440
Posts and Telegraphs	3,77,53,013
Capital Advanced to the Damodar Valley Corporation	1,13,34,131
Salt	28,675
Vizagapatam Port	14,72,875
Masik Security Printing Press	10,08,000
Overseas Communication Services	8,28,306
Currency Note Press	12,80,000
Other Government Commercial Departments and Undertakings	3,17,429
Amount met from Railway Contribution	51,68,77,694
Interest paid by State Governments	(a) 57,63,11,863
Interest on Loans to Railway Development Fund	98,57,305
Interest portion of equated payments on account of commuted value of pensions	19,00,223
Interest portion of equated payments on account of recovery of Capitalised value of sterling pensions recovered from State Governments.	19,23,338
Interest portion of equated payments on account of write back of Capital value of Annuities purchased for payment of Sterling Pensions	85,03,638
Interest on balances of surplus capital in respect of sterling pensions recoverable from U.K. Government	2,66,667
TOTAL D—TRANSFERS	1,16,39,01,562
BALANCE BEING INTEREST ON DEBT AND OTHER OBLIGATIONS OF THE CENTRAL GOVERNMENT (CHARGED)	72,07,56,810

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 1960-61, (ii) certain credits have been adjusted in the Central books in subsequent years accounts, (iii) certain credits have been adjusted in the year's accounts under the heads, other than "Interest etc.", (iv) certain excess credits adjusted in the Central books in the previous years accounts have been written back, during 1960-61, (v) certain credits have been adjusted in the Central Books direct by the Central Accounts Officers without the corresponding debits appearing in the State Section of the Accounts and (vi) certain credits misclassified in the previous years accounts have been rectified in the accounts for 1960-61.

E.—Debt Services.

No. 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (z)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT								
<i>Rupee Debt</i>								
Permanent Loans—								
Interest on—								
4½ per cent Development Loan, 1969.	..	..	..	4,63,450	..	..	..	28,20,795
4½ per cent Development Loan, 1970.	23,19,325	..	11,78,045	4,64,354	14,04,918	9,14,600	23,43,137	28,23,918
4½ per cent Development Loan, 1971.	..	..	..	3,08,881	..	..	..	17,44,735
4 per cent Conversion Loan, 1953-63.	..	..	..	..	..	..	..	..
4 per cent Loan, 1963	..	..	..	..	..	..	41,52,106	1,57,779
4 per cent Development Loan, 1963.	..	..	4,96,118	3,65,088	12,85,528	8,98,004	..	24,31,322
4 per cent Loan, 1964 .	..	..	..	..	..	..	21,05,780	..
4 per cent Development Loan, 1964.	..	..	..	3,09,846	..	..	..	23,37,642
4 per cent Development Loan, 1967.	20,34,765	..	5,81,533	7,81,518	..	6,27,510	42,52,004	52,92,326
4 per cent Development Loan, 1968.	18,82,986	..	7,87,634	1,77,810	9,13,484	11,49,601	55,51,124	15,24,364
4 per cent Development Loan, 1969.	12,17,020	..	4,39,378	8,78,482	6,88,030	9,09,492	20,81,896	19,53,342
4 per cent Development Loan, 1970.	..	..	..	4,44,798	..	..	..	31,23,047
4 per cent Development Loan, 1971.	32,49,868	11,37,116	12,64,534	4,51,839	17,55,748	20,93,848	34,65,733	26,10,887
3½ per cent Loan, 1956-61.	..	..	..	..	95,974	..	..	..
3½ per cent Loan, 1962	..	..	..	..	..	3,85,567	11,52,278	1,28,033
3½ per cent Development Loan, 1962.	..	..	..	..	..	..	..	10,16,536
3½ per cent Uttar Pradesh Encumbered Estate Act, Bonds.	..	..	..	..	..	..	..	..
3 per cent Loan, 1956-61	..	..	..	..	..	..	..	..
3 per cent Porbander Water Project Loan.	..	..	..	17,687	..	..	..	85,475
3 per cent Tapti Irrigation Development Loan, 1961.	..	..	..	29,236	..	..	..	1,69,246
3 per cent Loan, 1961-66	..	..	..	..	..	..	..	..
3 per cent Development Loan, 1963.	..	..	..	4,19,069	..	..	..	15,57,702
Carried over	1,07,03,964	11,37,116	47,37,731	51,11,659	61,43,682	69,78,712	2,51,04,058	2,97,97,149

(z) Includes figures for April, 1960 of the Composite Bombay State.

General STATE GOVERNMENTS during the year ended 31st March, 1961.

	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	15,14,645	..	..	..	..	..	..	47,98,899
2	22,35,295	13,61,925	..	11,95,210	32,05,558	21,58,320	..	2,16,04,695
3	..	..	..	..	..	..	..	20,53,616
4	11,74,752	..	..	..	..	..	..	11,74,752
5	..	..	..	..	..	14,40,836	..	57,50,721
6	13,53,717	..	..	..	23,81,284	..	..	92,11,061
7	..	..	..	..	23,56,764	8,07,269	..	52,69,813
8	..	..	..	..	..	..	..	26,47,488
9	14,20,791	..	..	..	38,54,027	30,26,436	..	2,18,70,909
10	16,45,339	12,08,510	9,62,459	12,53,145	34,33,064	28,68,696	..	2,33,58,206
11	7,27,908	1,37,628	..	7,59,780	11,51,062	8,42,659	..	1,17,77,177
12	..	..	..	..	..	..	..	35,67,845
13	21,86,560	15,37,898	7,32,280	14,47,201	33,83,318	33,85,230	..	2,87,01,550
14	..	..	..	..	..	..	..	95,974
15	..	..	..	..	7,30,797	6,42,406	..	30,39,081
16	..	..	..	..	..	..	..	10,16,536
17	..	..	..	..	4,39,758	..	..	4,39,758
18	18,53,579	..	..	..	..	..	..	18,53,579
19	..	..	..	..	..	..	..	1,03,162
20	..	..	..	..	..	..	..	2,18,584
21	..	..	..	..	5,20,462	..	..	5,20,462
22	..	..	..	..	..	..	..	19,76,771
23	1,41,12,586	42,45,961	16,94,739	46,55,336	2,14,56,094	1,51,71,852	..	15,10,50,639

No. 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (z)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,07,03,964	11,37,116	47,37,731	51,11,659	61,43,682	69,78,712	2,51,04,058	2,97,97,149
3 per cent Loan, 1964	5,96,887	..	1,09,166
3 per cent Bhavnagar State Loan.	7,803
2½ per cent Loan, 1961	10,71,249	..
Loans transferred from Bombay States under States Re-organisation Act, 1956.
Loans transferred from Madras State under States Re-organisation Act, 1956.
Interest on Old Railway Shares.	1,42,678	..	..	..	..	..	..	..
Contribution to Madras State on prepartition Loans.	31,33,584	..	..	..	..	..	..	..
Interest on Compensation Bonds.	1,58,438	..	..	..	7,50,369
Kerala State's share of interest on open Market Loans of the Madras State relating to the Pre-reorganisation period.	22,97,364	..	..	..
Paid in India on Loans in course of Discharge—								
Contribution payable to Kerala State towards interest on Open Market Loans.	2,10,244	..
5 per cent Travancore Loan, 1091 M.E. (1915-16).	298	..	..	..
6½ per cent Loan, 1940
5 per cent Loan, 1955
2½ per cent Loan, 1956	152	..	..	..
1½ per cent Loan, 1951-58
3 per cent Loan, 1952	429	..
3 per cent Loan, 1952-54	240	..	..	..
3 per cent Loan, 1953	795	..
2 per cent Loan, 1953-55	112	..	..	..
2 per cent Loan, 1955-58	5,881	..	..	..
3 per cent Loan, 1958	750	735
3 per cent Loan, 1959	4,140	..
2 per cent Loan, 1960	1,82,568	4,76,668	54,477
3 per cent Development Loan, 1960	1,19,820	..	..	..	4,41,386
3 per cent Development Bonds, 1960.	7,86,734	..
Carried over	1,39,80,226	11,37,116	47,37,731	53,89,917	84,47,729	77,58,167	2,76,64,087	3,11,61,085

(a) Includes figures for April, 1960 of the Composite Bombay State.

Central STATE GOVERNMENTS during the year ended 31st March, 1961—*contd.*

	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,41,12,586	42,45,961	16,94,739	46,55,336	2,14,56,094	1,51,71,852	..	15,10,50,639
2	..	..	..	..	..	..	..	7,06,063
3	..	..	..	..	..	..	..	7,803
4	..	..	..	..	5,98,177	..	..	16,69,426
5	19,03,770	..	..	..	..	..	..	19,03,770
6	7,34,479	..	..	..	..	..	..	7,34,479
7	..	..	..	..	..	..	..	1,42,678
8	..	..	..	..	..	..	..	31,33,584
9	..	..	..	..	1,32,47,924	..	..	1,41,56,731
0	..	..	..	..	..	..	..	22,97,364
	..	..	..	..	..	..	..	2,19,244
	..	..	..	..	..	..	..	298
	81	..	..	..	..	..	..	31
	500	..	..	..	..	..	..	500
	..	..	..	..	..	..	..	152
	217	..	..	..	..	..	..	217
	..	..	..	..	..	..	..	429
	..	..	..	..	..	..	..	240
	..	..	..	..	..	..	..	795
	..	..	..	..	..	..	..	112
	..	..	..	..	..	..	..	5,891
	6,506	..	..	..	..	..	..	7,991
	..	..	..	..	..	..	..	4,140
	..	..	..	..	3,77,496	..	..	10,91,209
	..	..	..	..	..	..	..	5,61,296
	..	..	..	..	..	..	..	7,86,734
	1,67,58,080	42,45,961	16,94,739	46,55,336	3,56,79,691	1,51,71,852	..	17,84,81,697

No. 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (r)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,39,80,226	11,37,116	47,37,731	53,89,917	84,47,729	77,58,167	2,76,64,067	3,11,61,065
A—INTEREST ON ORDINARY DEBT—concl'd.								
Discount on State Loans	2,45,616	..	..	..	2,05,033	1,18,300	3,05,222	..
Floating Loans—								
Ways and Means Advance from the Reserve Bank.	19,00,090	..	..	..	..	..	..	..
Interest on Other Floating Loans.	13,82,751	..	8,56,124	..	20,12,898	4,28,237	..	3,25,944
Other Items—								
Management of Debt .	1,04,202	4,462	23,404	..	43,613	35,665	1,34,818	1,82,902
Expenditure connected with the issue of new Loans.	1,05,822	..	84,688	30,643	1,18,486	1,04,761	1,06,735	22,969
Miscellaneous .	15,368	..	..	..	14	..	4,794	5,907
Interest on other Loans	14,08,419	2,92,437	5,71,446	..	8,02,038	11,82,338	7,30,359	7,08,693
Interest on Loans taken from the Central Government.	3,66,10,534	1,15,96,850	3,75,56,048	2,34,45,514	1,59,57,971	3,05,72,094	4,00,20,450	6,09,22,621
Deduct—Interest realised on investment of Cash Balances.	..	..	..	..	..	1,35,157	21,002	14,79,062
TOTAL A—INTEREST ON ORDINARY DEBT.	5,57,53,028	1,30,30,865	4,28,29,441	2,88,66,074	2,75,87,782	4,00,62,405	6,89,45,443	9,18,51,119
B—INTEREST ON UNFUNDED DEBT								
Special Loans . . .	31,098	..	..	6,163	44,680	..	9,734	49,578
Treasury Notes . . .	..	..	..	..	..	745	..	17,489
Savings Bank Deposits .	..	..	..	..	5,68,674	..	47,341	..
State Provident Funds—								
General Provident Fund	11,17,617	13,35,830	21,47,254	15,63,289	14,31,000	11,89,797	17,52,226	58,34,728
I.C.S. Provident Fund	33,027	8,980	25,857	16,719	4,900	37,796	55,014	80,089
I.C.S. (Non-European Members) Provident Fund.	26,624	6,359	22,116	9,702	5,000	16,936	28,569	24,989
All India Services Provident Fund.	51,378	31,465	61,974	27,531	21,994	81,427	54,067	87,148
Contributory Provident Funds.	3,41,287	12,593	33,916	..	1,84,500	53,602	3,07,821	49,886
Contributory Provident Pension Fund.	4,59,351	..	..	..	..	..	8,02,007	..
Other Miscellaneous Provident Funds.	..	3,285	..	3,14,365	494	3,883	..	9,98,480
Special Deposit Accounts.	9,09,195	..	..	..	3,77,100	4,23,982	..	..
TOTAL B—INTEREST ON UNFUNDED DEBT.	29,69,577	13,99,512	32,01,117	19,37,769	26,18,342	17,60,168	30,56,770	71,42,387
C—INTEREST ON OTHER OBLIGATIONS—								
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings.	86,863	..	..	..	8,43,592	..	26,05,937	..
Interest on Depreciation Reserve Fund—Irrigation	..	..	..	..	..	..	..	..
Interest on Charitable and Other Funds.	..	..	..	..	..	..	..	..
Miscellaneous . . .	55,131	..	2,00,71,493	6,24,025	..	9,48,450	13,38,871	31
TOTAL C—INTEREST ON OTHER OBLIGATIONS.	1,41,994	..	2,00,71,493	6,24,025	8,43,592	9,48,450	38,44,808	31
TOTAL INTEREST ON DEBT AND OTHER OBLIGATIONS OF THE STATE GOVERNMENTS—Carried over.	5,88,64,599	1,44,29,377	6,61,92,051	3,14,27,868	3,10,49,716	4,27,71,023	7,58,47,021	9,89,93,537

(a) Relates to interest on Provident Fund of Officers transferred to or from Pakistan.

(b) Excludes minus Rs. 9,600 on account of repayment to the Contingency Fund of Advances taken but not re-couped during the previous year.

(r) Includes figures for April, 1960 of the Composite Bombay State.

CENTRAL STATE GOVERNMENTS during the year ended 31st March, 1961—*contd.*

Sl. No.	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,67,58,080	42,45,961	16,94,739	46,55,336	3,56,79,891	1,51,71,852	..	17,84,81,697
2	1,09,432	3,28,576	..	1,26,993	1,94,788	53,000	..	10,86,960
3	..	..	..	..	..	..	..	19,00,090
4	..	..	..	59,69,303	55,056	..	2,56,154	1,12,84,467
5	77,786	32,003	8,455	..	1,12,403	30,141	..	7,89,854
6	70,662	5,38,692	30,502	..	1,48,505	66,655	..	14,29,120
7	1,025	..	1,161	56,400	7,81,143	..	..	8,65,872
8	36,33,517	4,42,587	8,43,680	8,44,164	(b)9,59,894	8,22,198	..	1,32,41,770
9	2,83,83,217	1,79,42,664	10,58,81,779	3,74,14,264	7,81,43,754	5,01,42,694	13,25,252	57,29,15,706
0	..	..	..	..	..	..	..	16,35,221
1	4,60,33,719	2,35,30,483	10,84,60,316	4,90,66,460	11,60,75,234	6,62,86,540	15,81,406	78,09,60,315
2	3,89,914	..	..	..	15,443	..	..	5,46,610
3	..	..	..	..	..	..	..	18,234
4	6,21,229	..	..	1,518	..	..	..	12,38,762
5	15,24,750	10,53,792	33,99,800	1,49,039	30,16,798	31,94,389	5,04,050	2,91,64,359
6	4,464	18,208	45,900	3,380	90,641	77,500	..	5,02,475
7	4,337	6,117	50,900	1,592	42,422	38,000	..	2,85,654
8	31,615	66,014	1,99,900	38,325	1,59,187	77,000	..	9,89,025
9	5,207	31,089	26,900	6,05,284	2,45,931	1,73,703	2,247	20,53,966
0	390	..	..	..	27,48,994	..	..	40,10,751
1	16,40,163	..	21,400	..	(a) 2,875	..	..	29,84,945
2	16,56,483	..	..	8,66,857	99,679	..	1,31,470	46,64,766
3	60,78,561	11,75,220	37,44,800	16,65,995	64,21,970	35,60,592	6,37,767	4,64,59,547
4	36,07,903	2,56,155	4,12,349	99,109	..	..	..	78,11,908
5	..	..	..	..	1,07,410	..	..	1,07,410
6	..	..	26,744	20,360	..	..	..	47,104
7	14,51,990	6,83,642	23,142	67,38,853	..	22	..	3,19,35,650
8	50,59,893	9,39,797	4,62,235	68,58,322	1,07,410	22	..	3,99,02,072
9	5,71,72,173	2,56,45,500	11,26,67,351	5,75,90,777	12,26,04,614	6,98,47,154	22,19,173	86,73,21,934

No. 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,88,64,599	1,44,29,377	6,61,92,051	3,14,27,868	3,10,49,716	4,27,71,023	7,58,47,021	9,89,93,537
D—TRANSFERS								
<i>Deduct—</i>								
Amount Transferred to Commercial Departments, etc. in respect of Interest on Capital—								
Irrigation	3,29,72,804	..	25,64,613	2,03,90,191	61,64,119	..	2,36,46,114	1,93,33,874
Electricity Schemes	3,51,15,012	..	..	..	..	..	..	..
Multipurpose River Schemes.	1,75,69,869	..	..	..	..	37,83,878	..	..
Other Government Commercial Departments and Undertakings.	18,38,385	..	4,06,133	..	25,19,311	..	31,86,947	7,15,365
Interest Transferred to Forest Department.	..	..	..	..	..	..	..	7,800
Interest Portion of Equated Payments on account of Commuted value of pensions.	1,95,000	44,458	..	1,69,318	..	1,20,260	..	3,47,236
Interest on old Railway Shares recoverable from Government of India.	1,42,847	..	..	..	..	..	..	..
Interest met from Subvention from Central Road Fund.	..	..	..	..	..	14,008	..	..
Interest payable on loans from Central Government for purchase of Fertilizers transferred to head '71'.	..	..	..	..	..	..	..	..
Interest transferred to "85-A—Capital Outlay on Schemes of Government Trading".	..	..	..	..	..	..	..	7,49,364
Interest on Capital advanced to the Damodar Valley Corporation.	..	..	1,06,23,236	..	..	..	..	..
Interest on specific debt Repayable by the Government of India.	..	..	..	..	14,000	..	..	..
Share of management of Public Debt recoverable from Government of India.	..	..	..	..	..	..	..	..
Interest met from Zamindari abolition Fund.	..	..	..	..	..	..	..	..
Interest and other charges to be recovered from Other Governments.	..	..	..	..	2,19,306	10,24,054	62,43,439	62,64,666
Total D—Transfers	8,78,33,977	44,458	1,35,99,132	2,10,59,509	89,17,236	49,42,200	3,30,75,550	2,74,18,805
BALANCE BEING INTEREST ON DEBT AND OTHER OBLIGATIONS OF THE STATE GOVERNMENTS (CHARGED).	—2,89,69,318	1,43,84,919	5,25,92,919	1,03,68,359	2,21,32,480	3,78,28,823	4,27,71,471	7,15,74,732

(*) Includes figures for April, 1960 of the Composite Bombay State.

General STATE GOVERNMENTS for the year ended 31st March, 1961—*concd.*

Item No.	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	5,71,72,173	2,56,45,500	11,26,67,351	5,75,90,777	12,26,04,814	6,98,47,154	22,19,173	86,73,21,934
2	2,08,85,080	5,07,136	1,80,30,061	22,96,215	4,80,04,074	10,67,093	..	19,63,60,374
3	..	44,50,559	..	..	1,26,21,355	..	..	5,21,86,926
4	..	26,64,338	4,97,95,297	3,31,09,099	..	82,21,581	..	11,51,44,062
5	1,02,20,796	2,91,572	10,94,900	..	..	..	6,74,980	2,10,58,839
6	..	..	..	..	28,500	..	..	36,300
7	66,666	..	1,14,541	507	2,49,026	..	..	13,07,012
8	..	..	..	..	..	..	..	1,42,847
9	..	..	..	..	..	..	..	14,008
10	..	..	..	..	14,16,000	..	..	14,16,000
11	..	..	31,50,000	..	..	..	57,94,793	96,94,157
12	..	..	..	..	..	1,47,25,979	..	2,53,54,365
13	8,85,000	..	..	..	..	..	..	8,99,000
14	5,300	..	..	..	..	..	..	5,300
15	..	6,83,642	..	..	..	..	..	6,83,642
16	..	..	..	..	..	..	..	1,37,52,015
17	3,21,72,842	85,97,247	7,21,84,799	3,54,05,821	6,23,18,955	2,40,14,653	64,69,773	43,80,54,897
18	2,49,99,331	1,70,48,253	4,04,82,552	2,21,84,956	6,02,85,859	4,58,32,501	-42,50,600	42,92,67,037

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 *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 31st March, 1961

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	State No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SINKING FUNDS—								
For Loans of State Governments—								
4½ per cent Development Loans, 1971	12,77,000	..	..	1
4½ per cent Development Loans, 1970	21,29,200	..	..	19,31,000	6,54,200	6,64,000	2
4½ per cent Development Loans, 1969	19,57,000	..	..	3
4 per cent Development Loans, 1971	21,09,400	..	..	19,64,000	8,80,000	9,76,000	4
4 per cent Loans, 1971	27,17,849	..	..	..	..	5
4 per cent Development Loans, 1970	17,76,000	..	..	6
4 per cent Development Loans, 1969	7
4 per cent Development Loans, 1968	24,16,400	..	..	8,26,000	4,44,100	809,032	8
4 per cent Loans, 1968	9
4 per cent Development Loans, 1967	27,99,000	..	13,62,872	39,51,000	..	4,89,372	10
4 per cent Loans, 1964	11
4 per cent Development Loans, 1964	26,46,000	..	..	12
4 per cent Loans, 1963	13
4 per cent Development Loan, 1963	36,37,128	22,25,000	6,51,200	6,44,544	14
4 per cent Conversion Loans, 1953-63	15
3½ per cent Loans, 1956-61	15,000	..	16
3½ per cent Loans, 1962	3,45,000	..	3,06,544	17
3½ per cent Development Loans, 1962	7,59,000	..	..	18
3 per cent Loans, 1956-61	19
3 per cent Development Loans, 1960	20
3 per cent Loans, 1960	21
3 per cent Tapti Irrigation Development Loan, 1961	1,94,000	..	..	22
3 per cent Loans, 1961-66	23
3 per cent Development Loans, 1962	12,27,000	..	..	24
3 per cent Loans, 1964	4,51,000	..	6,09,864	25
2½ per cent Loans, 1961	26
Zamindari Abolition Compensation Bonds	27
Sinking Fund for Loan taken for Rehabilitation Grants to Zamindars.	17,00,000	28
General Sinking Fund	29
Sinking Fund for ex-Hyderabad Loans	14,09,000	..	..	30
Deduct—Amount attributable to the Share of Andhra, Mysore and Kerala Governments.	31
Loans taken from the Central Government for specific Schemes.	(a) 20,934	(c) 1,95,75,000	..	(a) 7,412	32
Loans Transferred under States Re-organisation Act, 1956.	54,000	..	..	33
Total	1,04,54,000	27,17,849	50,20,934	4,25,67,000	26,44,500	62,06,768	34
OTHER APPROPRIATIONS								
Appropriation from Ordinary Revenues	5,00,00,000	..	..	..	..	..	71,563	35
TOTAL APPROPRIATIONS FOR REDUCTION OR AVOIDANCE OF DEBT (CHARGED).	5,00,00,000	1,04,54,000	27,17,849	50,20,934	4,25,67,000	26,44,500	62,78,331	36

(a) Relates to Sinking Funds for Loans for Industrial Housing Schemes.

(b) Relates to Sinking Funds for Loans for Development.

(c) Relates to Sinking Funds for (i) Loans for Industrial Housing Schemes (Rs. 1,45,200), (ii) Loans for repayment of Loans advanced from National Plan Loan (Rs. 24,93,435) and (iii) for repayment of Loan received from Small Savings Collections (Rs. 5,96,252).

(e) Relates to Sinking Funds (i) Loans for Industrial Housing Scheme (1,12,000) (ii) Loans for repayments of Loans advanced from National Plan Loan (Rs. 26,06,000) (iii) for the repayment of Loan received from the Small Savings Collections (Rs. 1,68,57,000).

or 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 1960-61 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, fixed to a round figure of Rs. 3 crores. It has, however, been raised to Rs. 5 crores from 1946-47.

REDUCTION OF AVOIDANCE OF DEBT OF THE CENTRAL AND STATE GOVERNMENTS.

Sl. No.	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	6,52,731	..	..	..	..	..	..	19,29,731
2	8,33,400	9,87,231	39,27,600	32,31,683	..	4,20,000	59,48,384	34,10,000	2,41,36,698
2	..	9,86,034	22,89,000	..	..	..	..	..	52,32,034
4	..	9,90,030	28,00,000	..	..	10,09,000	93,33,292	..	2,00,61,722
5	13,09,100	..	..	37,61,889	21,52,210	..	..	51,24,000	1,50,65,048
6	..	12,10,600	..	..	..	..	..	..	29,86,600
7	..	..	..	48,88,888	..	..	..	..	48,88,888
8	..	4,12,050	21,06,000	..	20,04,640	4,71,000	69,12,133	..	1,74,01,355
9	20,75,300	..	..	30,48,633	..	..	..	48,70,000	99,93,933
10	15,70,800	49,88,600	18,23,300	..	..	..	74,28,815	50,53,000	2,94,66,759
11	7,87,200	..	..	..	..	..	50,17,178	15,29,000	73,33,378
12	..	15,64,000	..	..	..	..	..	..	42,10,000
13	15,50,600	..	..	..	..	..	..	34,18,000	49,68,600
14	..	32,13,200	21,73,900	..	..	..	55,47,733	..	1,80,97,705
15	..	..	2,28,100	..	..	..	..	..	2,28,100
16	..	..	..	..	..	..	..	..	15,000
17	4,52,200	4,48,500	..	..	..	..	16,05,036	15,36,000	46,93,280
18	..	11,50,000	..	..	..	..	..	..	19,09,000
19	..	..	12,01,500	..	..	..	..	..	12,01,500
20	..	12,76,000	..	..	..	..	..	..	12,76,000
21	..	9,27,300	..	..	..	..	..	..	9,27,300
22	..	2,93,000	..	..	..	..	..	..	4,87,000
23	..	..	..	..	..	..	2,55,025	..	2,55,025
24	..	18,63,000	..	..	..	..	..	..	30,90,000
25	..	5,86,800	..	..	..	..	..	..	16,47,664
26	6,14,000	..	..	..	..	..	11,78,858	..	17,92,858
27	..	..	..	..	..	..	4,71,000	..	4,71,000
28	..	..	..	..	..	..	..	..	17,00,000
29	3,14,84,000	..	..	..	..	..	..	..	3,14,84,000
30	..	15,70,700	..	..	..	..	..	..	29,79,700
31	22,52,000	..	..	..	..	..	..	..	22,52,000
32	..	(c) 32,34,887	(d) 19,50,600	(a) 36,957	..	..	(b) 3,00,00,000	..	5,48,25,790
33	..	70,000	..	..	..	..	..	..	1,24,000
34	3,84,24,600	2,64,29,663	1,85,00,000	1,49,68,030	41,56,850	19,00,000	7,36,97,454	2,49,40,000	27,26,27,668
35	..	1,98,09,298	..	6,96,852	..	80,00,000	11,22,96,254	..	19,08,73,967
36	3,84,24,600	4,92,38,961	1,85,00,000	1,56,64,902	41,56,850	99,00,000	18,59,93,708	2,49,40,000	46,35,01,635

(d) Relates to Sinking Funds for (i) 3-7/8 per cent National Plan Loans, 1964 (Rs. 8,56,100), (ii) 3-3/8 per cent Special Development Fund (Rs. 5,82,700), (iii) Loans for Industrial Housing Schemes (Rs. 28,500), (iv) Loans for financing Production Development Schemes (Rs. 91,600), (v) Loans for financing Post-War Schemes (Rs. 38,600), (vi) Loans for intensive Cultivation Scheme (Rs. 14,400), (vii) Loans for Ways and Means Advances (Rs. 1,63,900) and (viii) Loans for Payment of Compensation to Kolar Gold Field Mining Companies (Rs. 1,74,800).

(x) Includes figures for April, 1960 of the Composite Bombay State.

E.—Debt Services.

SECTIONS F. and FF.—Civil Administration

Revenue Ra. 2,14,70,78,757	Expenditure	Within the Revenue Account	Ra. 8,48,50,58,241
		Outside the Revenue Account	Ra. 1,31,89,02,182
			(a) 1,60,42,860
			(a) 1,25,21,725

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Ra.	Ra.
General Administration	43	Expenditure	254-259	..	76,64,14,183 (a) 3,75,254
Audit	44	Expenditure	261	..	8,30,42,114
Administration of Justice	45	Receipts	262-263	4,90,01,586	..
" " "	45-A	Expenditure	262-263	..	15,29,37,619 (a) 822
Jails	46	Receipts	264-265	1,42,09,412	..
" " "	46-A	Expenditure	264-265	..	10,23,15,602
Police	47	Receipts	266-267	6,05,62,627	..
" " "	47-A	Expenditure	268-269	..	93,52,31,999 (a) 1,72,755
Ports and Pilotage	48	Receipts	270	1,14,16,287	..
" " "	48-A	Expenditure	271	..	1,59,55,261
Mercantile Marine	49	Receipts	274	9,08,007	..
" " "	49-A	Expenditure	274	..	67,03,536
Lighthouses and Lightships	50	Receipts	275	73,62,702	..
" " "	50-A	Expenditure	275	..	75,92,511
Dangs District	51	Receipts	276	1,34,16,168	..
" " "	51-A	Expenditure	276	..	1,27,11,787
Tribal Areas	52	Expenditure	276	..	11,50,26,224
External Affairs	53	Expenditure	277	..	9,76,53,528
Scientific Departments	54	Expenditure	278-279	..	22,85,09,702
Education	55	Receipts	280-281	35,09,60,983	..
" " "	55-A	Expenditure	282-283	..	2,39,19,54,434 (a) 61,20,899
Medical	56	Receipts	286-287	10,10,66,762	..
" " "	56-A	Expenditure	286-287	..	60,91,25,433 (a) 7,23,600
Public Health	57	Receipts	288-289	12,58,27,917	..
" " "	57-A	Expenditure	288-289	..	33,59,33,942 (a) 1,50,058
Agriculture	58	Receipts	292-293	19,66,50,004	..
" " "	58-A	Expenditure	294-295	..	48,87,67,170 (a) 62,07,731
Rural Development	59	Receipts	297	96,79,503	..
" " "	59-A	Expenditure	297	..	2,85,96,968
Animal Husbandry	60	Receipts	298-299	4,37,18,810	..
" " "	60-A	Expenditure	298-299	..	15,80,77,366
Co-operation	61	Receipts	300-301	6,52,83,877	..
" " "	61-A	Expenditure	300-301	..	18,62,39,099 (a) 6,44,642
Industries and Supplies	62	Receipts	302-303	76,63,95,478	..
" " "	62-A	Expenditure	304-305	..	1,04,69,95,469 (a) 1,98,084
Aviation	63	Receipts	311	1,16,03,992	..
" " "	63-A	Expenditure	312	..	3,30,71,172
Broadcasting	64	Receipts	313	2,80,56,182	..
" " "	64-A	Expenditure	313	..	4,32,03,497
Miscellaneous Departments	66	Receipts	314-315	29,09,58,460	..
" " "	66-A	Expenditure	316-321	..	64,16,72,497 (a) 14,49,115
		Carried over		2,14,70,78,757	8,48,47,81,117 (a) 1,60,42,860

(a) Represents expenditure met from Contingency Fund.

Major Head	No. of Account	Detail of Accounts	Page	Revenue	Expenditure
		Brought forward	.	Rs. 2,14,70,78,757	Rs. 8,48,47,81,117 } (a) 1,60,42,860 f
CAPITAL ACCOUNTS WITHIN THE REVENUE ACCOUNT					
Capital Outlay on Industrial Development	62-B	Expenditure	306-309	..	2,77,124
Total				..	2,77,124
Total Receipts and Expenditure within the Revenue Account.				2,14,70,78,757	8,48,50,58,241 } (a) 1,60,42,860 f
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT					
Capital Outlay on Ports	48-B	Expenditure	272-273	..	2,08,86,324
Appropriation to Port Development Fund	48-C	Expenditure	273	..	..
Capital Outlay on Lighthouses and Lightships	50-B	Expenditure	275	..	..
Capital Outlay on Improvement of Public Health.	57-B	Expenditure	290-91	..	8,77,51,896
Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	Expenditure	296	..	9,33,73,483
Capital Outlay on Industrial Development	62-B	Expenditure	306-309	..	1,06,74,06,432 } (a) 1,25,21,725 f
Capital Outlay on Civil Aviation	63-B	Expenditure	312	..	3,47,19,764
Capital Outlay on Broadcasting	64-B	Expenditure	313	..	87,64,283
Total Expenditure outside the Revenue Account.					1,31,29,02,182 } (a) 1,25,21,725 f

(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.

2. The Appropriation to Port Development Fund, created during the year 1955-56 by the erstwhile State of Saurashtra (now merged in the State of Bombay) is also brought to account in this Section.

The expenditure recorded under this head relates chiefly to headquarters administration and also to the cost of administration. The emoluments and/or allowances of the President, Heads of States, Cabinet and Ministers and expenditure connected with the Rajya Sabha, Lok Sabha, Legislative Council and Legislative Assemblies, and the expenditure on

No 43—ACCOUNT of EXPENDITURE connected

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—PRESIDENT, VICE-PRESIDENT, HEADS OF STATES, CABINET AND MINISTERS—								
Emoluments and/or allowances of the President/Governor.	79,569	59,400	60,888	59,400	50,390	59,400	66,000	59,400
Secretariat Staff of the President/Governor.	5,52,127	83,715	24,284	90,988	54,991	95,043	40,065	62,070
Secretariat Staff of the Vice-President.	46,993	..	..	..	..	..	..	..
Staff and Household of the President/Governor.	10,97,324	98,967	1,31,085	96,851	2,57,785	1,36,379	1,41,755	2,44,171
Sumptuary allowances of the President/Governor.	6,238	..	..	..	..	..	..	..
Entertainment and Hospitality Expenses.	3,09,051	4,75,608	73,164	5,900	52,597	10,47,558	14,971	29,822
State conveyances and motor cars of the President.	1,11,442	..	..	..	..	..	..	..
Expenditure from Contract allowance.	5,33,711	59,800	23,889	32,000	33,437	69,463	52,413	1,19,978
Tour Expenses . . .	3,17,363	66,554	57,317	61,258	33,546	49,091	60,416	64,393
Chief Commissioners . . .	18,37,378	..	..	..	..	..	..	..
Cabinet	36,77,741	..	..	..	..	..	..	..
Ministers . . . . .	..	7,45,801	7,48,136	12,33,473	6,35,638	5,88,632	5,69,495	4,26,694
Other Charges . . . .	..	19,067	7,399	7,928	..	4,255	6,705	..
Total	85,68,937	16,07,907	11,25,231	15,87,796	11,08,384	20,49,821	9,51,820	10,06,528
B—PARLIAMENT AND THE STATE LEGISLATURE—								
Rajya Sabha	33,31,899	..	..	..	..	..	..	..
Lok Sabha	92,31,055	..	..	..	..	..	..	..
Department of Parliamentary Affairs.	2,23,298	..	..	..	..	..	..	..
Legislative Council . . .	..	3,00,855	..	6,87,596	..	..	..	2,11,065
Legislative Assembly . . .	..	11,33,230	5,25,126	23,47,382	4,15,254	5,97,322	11,53,146	7,19,425
State Legislature Secretariat.	..	5,28,778	2,48,520	..	1,85,246	2,29,837	3,35,616	4,16,197
Total	1,27,88,252	19,62,853	8,73,656	30,34,978	6,00,500	8,27,159	14,88,762	18,46,687
C—ELECTIONS—								
Election Commission including Regional Commissioners and their establishments.	5,39,492	..	..	..	..	..	..	..
Other Election Charges . . .	88,72,095	24,02,742	2,76,430	9,19,833	5,38,536	4,52,459	4,43,113	8,38,687
Total	94,11,587	24,02,742	2,76,430	9,19,833	5,38,536	4,52,459	4,43,113	8,38,687
D—ZONAL COUNCILS—								
Administrative Expenses	2,27,560	..	..	..	..	..	..	..
Total	2,27,560	..	..	..	..	..	..	..
Carried over	3,09,94,336	59,73,502	22,75,317	55,42,609	22,47,420	33,29,439	28,83,695	31,91,902

Administration

The Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items of expenditure under this head.

2. The expenditure relating to village establishments in several States is also recorded under this head.

GENERAL ADMINISTRATION for the year ended 31st March, 1961.

DEPARTMENTS.

No. of item	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	59,400	13,921	46,067	59,400	59,400	59,400	66,000	59,000	9,17,085
2	1,18,098	89,809	1,02,454	1,14,480	76,501	1,44,808	1,65,687	..	18,15,120
3	..	..	..	..	..	..	..	..	46,993
4	4,22,583	29,305	1,05,946	93,229	1,02,668	1,34,068	1,84,992	1,60,854	34,37,962
5	..	..	..	..	..	19,000	..	47,852	73,090
6	50,512	10,91,288	1,17,405	10,000	11,998	5,001	83,327	..	33,78,197
7	..	..	..	..	..	..	..	70,144	1,81,586
8	2,03,567	1,00,000	33,486	70,991	51,683	49,998	1,38,658	7,501	15,79,075
9	1,06,761	84,640	59,694	51,035	53,576	2,34,268	72,360	12,417	13,84,679
10	..	..	..	..	..	..	..	..	18,37,378
11	..	..	..	..	..	..	..	..	36,77,741
12	16,11,917	4,11,601	5,29,481	7,68,197	8,09,408	6,15,048	13,04,572	2,31,693	1,12,19,286
13	..	793	13,121	14,839	90,881	..	..	..	1,64,987
14	25,72,838	18,21,337	10,07,654	11,82,171	12,56,115	12,61,581	20,15,596	5,89,461	2,97,13,179
15	..	..	..	..	..	..	..	..	33,31,899
16	..	..	..	..	..	..	..	..	92,31,055
17	..	..	..	..	..	..	..	..	2,23,298
18	3,17,004	3,14,966	..	4,44,457	..	4,91,644	3,51,057	4,09,738	35,28,382
19	12,87,489	10,52,504	6,13,768	13,64,783	8,82,924	20,64,087	11,81,761	5,78,505	1,59,16,706
20	6,93,604	5,75,421	2,49,819	..	3,28,178	7,48,117	6,11,631	..	52,50,984
21	22,98,097	19,42,891	8,63,587	18,09,240	12,11,102	33,03,848	21,44,469	9,88,243	3,74,82,324
22	..	3,82,214	..	..	..	..	..	1,39,125	10,60,831
23	14,34,557	1,01,217	3,39,248	3,17,433	4,16,255	9,11,776	5,94,522	38,015	1,88,96,918
24	14,34,557	4,83,431	3,39,248	3,17,433	4,16,255	9,11,776	5,94,522	1,77,140	1,99,57,749
25	..	..	..	..	..	..	..	..	2,27,560
26	..	..	..	..	..	..	..	..	2,27,560
27	63,05,492	42,47,659	22,10,489	33,08,844	28,83,472	54,77,205	47,54,587	17,54,844	8,73,80,812

(x) Includes figures for April, 1960 of the composite Bombay State.

F. and FF.—Civil Administration.

No. 43—ACCOUNT of EXPENDITURE connected with GENERAL

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,09,94,336	59,73,502	22,75,317	55,42,609	22,47,420	33,29,439	28,83,695	31,91,902
E—SECRETARIAT AND ATTACHED OFFICES—								
Civil Secretariat	11,52,64,051 (a) 75,000	1,20,65,120	66,65,186	81,58,968	77,43,562	39,81,445	59,49,129	88,69,923
Public Service Commission	40,29,433	5,63,394	2,03,492	3,44,562	1,15,247	5,90,993	2,98,890	6,61,729
Board of Revenue, Financial Commissioner and establishments.	..	9,89,577	..	3,21,964	1,13,848	7,77,531	1,71,851	6,42,096
Director of Land Records etc.	..	..	1,30,491	..	65,524	..	..	..
Inspector General of Stamps, Registration and Excise.	..	..	..	28,092	..	..	..	..
Agent for Government Consignments.	..	522	..	..	..	..	..	20,400
Local Fund Audit Establishments.	..	11,35,688	2,78,410	5,53,324	1,75,099	4,64,146	3,98,546	10,89,837
Accounts Offices	62,88,452	..	..	..	1,55,440	..	..	..
Expenditure in connection with ex-Zamindari Estates.	..	..	..	..	..	..	..	18,90,374
Deduct—Amount met from Central Road Fund.	4,50,000	..	..	..	..	..	..	..
Total	12,51,31,936 (a) 75,000	1,47,54,301	74,77,579	94,04,910	83,68,720	58,14,115	68,18,406	1,31,74,353
F—COMMISSIONERS—								
Commissioners	1,68,760	..	2,35,301	7,48,800	8,12,953	..	10,77,227	..
Total	1,68,760	..	2,35,301	7,48,800	8,12,953	..	10,77,227	..
G—DISTRICT ADMINISTRATION—								
General Establishments	59,72,032	1,40,10,759	53,97,548	1,31,69,989	62,05,814	41,86,641	1,07,09,436	70,56,424
Sub-divisional Establishments	15,50,713	21,45,023	7,96,716	20,37,961	54,08,627	..	89,23,523	20,92,716
Other Establishments	5,00,042	2,36,79,977	29,98,972	11,85,218	1,06,53,939	30,81,866	19,05,070	2,85,43,560
Uttarakhand Division	..	..	..	..	..	..	..	..
Deduct—Establishment charges recoverable from other Governments, Departments etc.	81,668	..	..	..	18,92,409	..	..	..
Total	79,41,119	3,98,35,709	91,93,236	1,63,93,188	2,02,74,971	72,68,507	2,15,38,029	3,76,92,700
H—WORKS—								
Original Works	..	..	19,793	16,348	..	..	33,821	..
Repairs	..	..	14,000	1,87,634	..	..	68,553	..
Total	..	..	33,793	2,03,980	..	..	1,02,174	..
Carried over	16,42,36,151 (a) 75,000	6,05,63,572	1,92,15,126	3,22,93,487	3,17,04,064	1,64,12,061	3,24,19,531	5,40,58,955

(a) Represents expenditure met from Contingency Fund.

ADMINISTRATION for the year ended 31st March, 1961—contd.

GOVERNMENTS

No. of Item	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	63,05,492	42,47,659	22,10,489	33,08,844	28,83,472	54,77,205	47,54,587	17,54,844	8,73,80,812
29	2,14,43,457	73,32,019	60,64,007	1,03,94,027	41,08,749	1,67,78,973	1,30,51,733	19,44,955	25,00,15,304
30	(a) 3,00,254 } 4,27,690	2,56,646	1,50,660	3,55,403	3,21,822	8,01,563	4,39,392	1,37,085	(a) 3,75,254 } 96,97,991
31	5,11,642	2,14,363	10,14,873	22,11,983	2,86,352	5,22,983	5,14,851	..	82,93,908
32	1,22,747	..	..	..	..	..	..	..	3,18,762
33	..	..	..	..	..	..	..	..	26,002
34	..	..	..	..	..	..	..	..	20,922
35	5,14,857	6,16,702	1,44,601	6,30,190	5,13,472	6,43,446	5,56,161	..	77,14,479
36	6,61,653	..	..	..	1,75,244	..	..	..	72,80,789
37	..	..	..	..	..	..	..	..	18,90,374
38	..	..	..	..	..	..	..	..	4,50,000
39	2,36,82,046 } (a) 3,00,254 }	84,19,730	73,74,141	1,35,91,603	54,06,639	1,87,46,965	1,45,62,137	20,82,040	(b) 28,48,08,621 } (a) 3,75,254 }
40	17,39,005	8,87,568	..	4,57,213	9,15,333	11,60,539	3,93,021	2,09,965	88,05,585
41	17,39,005	8,87,568	..	4,57,213	9,15,333	11,60,539	3,93,021	2,09,965	88,05,585
42	1,29,39,537	53,10,986	48,25,882	1,14,29,660	68,25,795	2,16,31,589	1,24,54,361	4,31,363	14,26,57,816
43	1,33,39,646	12,47,350	12,55,342	10,23,815	98,45,373	66,75,105	28,26,293	7,54,865	5,99,23,098
44	2,34,75,699	69,46,289	47,45,975	5,16,548	..	1,40,92,055	74,854	4,54,643	12,27,54,507
	..	..	..	..	..	62,12,817	..	..	62,12,817
45	29,24,709	7,503	..	..	..	..	..	..	49,07,289
46	4,68,30,173	1,34,97,122	1,08,27,199	1,29,70,023	1,66,71,168	4,86,11,546	1,53,55,368	16,40,871	32,65,40,949
47	..	..	57,01,982	..	..	3,90,656	31,933	..	61,94,331
48	..	..	22,51,326	8,104	..	8,68,823	..	..	33,98,440
49	..	..	79,53,308	8,104	..	12,59,479	31,933	..	95,92,771
50	7,85,56,716 } (a) 3,00,254 }	2,70,52,079	2,83,65,137	3,03,35,787	2,58,75,612	7,52,55,754	3,50,96,986	56,87,720	71,71,28,738 } (a) 3,75,254 }

Includes figures for April, 1960 of the composite Bombay State.

F. and FF.—Civil Administration.

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 Director of Audit, Indian Accounts in the United Kingdom and his establishment.

No. 44—ACCOUNT of EXPENDITURE of the AUDIT DEPARTMENT for the year ended 31st March, 1961.

	Central Government
	Rs.
Comptroller and Auditor General	16,66,731
Members of the Indian Audit Department—	
Civil	80,59,525
Posts and Telegraphs	9,62,621
Railways	9,57,713
Accounts and Audit Offices—	
Civil	7,56,15,749
Posts and Telegraphs	1,57,01,749
Railways	45,97,142
Recovery—Establishment charges recovered from other Governments, Departments etc. :	
Posts and Telegraphs	1,66,64,370
Railways	55,54,855
Other Governments, Departments, etc.	30,37,637
Expenses in England—	
Director of Audit, Indian Accounts in the United Kingdom and his Establishment	7,31,962
Leave Salaries and Deputation Pay . . . . .	..
Other Charges	5,784
Total Expenditure of the Audit Department	8,30,42,114
Charged	18,01,996
Voted	8,12,40,118

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.

No. 45—ACCOUNT of RECEIPTS under ADMINISTRATION of

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	No. of States
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property.	80,117	1,10,986	17,102	11,687	24,742	11,872	1,06,362	70,604	1
Court fees realised in cash	12,293	2,24,739	955	1,37,528	89,387	18,960	2,08,507	1,64,810	2
General fees, fines and forfeitures.	17,80,915	38,98,714	6,53,155	19,75,052	17,74,136	15,97,579	25,34,369	55,97,670	3
Pleadership and Mukhtearship examination fees.	..	609	..	18,021	..	..	..	..	..
Receipts of the Supreme Court.	36,845	..	..	..	..	..	..	..	..
Receipts of the Official Assignee.	..	13,059	..	..	..	..	..	46,801	..
Receipts of the Official Receiver, Calcutta.	..	..	..	..	..	..	..	..	..
Miscellaneous fees and fines—									
Record Room Receipts	1,998	..	..	1,375	1,33,431	..	1,04,441	144	..
Other Receipts	8,506	3,18,216	7,342	41,048	1,00,200	..	2,82,756	1,26,963	..
Recoveries of overpayments.	1,716	82,136	3,810	195	26,024	20,432	15,097	10,131	..
Collection of payments for services rendered.	665	36,365	..	3,492	37,247	..	856	30,383	..
Miscellaneous Receipts in England	1,11,016	1,53,550	1,34,671	57,334	1,44,375	1,40,530	96,987	1,68,770	..
Total	20,34,071	48,38,374	8,16,935	22,45,732	23,29,542	17,89,373	33,49,375	62,16,176	1
Deduct—Refunds	51,313	83,935	1,54,548	45,398	52,795	29,593	1,45,574	1,80,537	..
Total Receipts under Administration of Justice	19,82,758	47,54,439	6,62,387	22,00,334	22,76,747	17,59,780	32,03,801	60,35,639	1

No. 45-A—ACCOUNT of EXPENDITURE under ADMINISTRATION of

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	No. of States
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supreme Court	17,65,526	..	..	..	..	..	..	..	..
High Courts	8,21,930	20,80,764	5,36,956	22,01,405	5,60,005	9,73,288	17,16,458	15,25,907	..
Law Officers	4,01,556	8,28,851	2,38,105	12,72,351	5,24,522	4,10,989	13,09,987	6,78,761	..
Administrator General and Official Trustee.	1,270	9,046	..	7,595	..	7,904	..	73,376	..
Sheriff and Reporter	..	..	..	..	..	..	..	84,920	..
Official Assignee	..	..	..	..	..	..	..	..	..
Official Receiver, Calcutta	..	20,831	..	..	..	..	..	..	..
Coroner's Court	..	..	..	..	..	..	..	4,93,539	..
Presidency Magistrate's Courts.	..	..	..	..	..	..	..	..	..
Judicial Commissioners	2,73,304	..	..	..	..	..	..	..	..
Civil and Sessions Courts	15,12,282	79,05,564	8,60,010	73,55,548	53,22,699	58,78,624	70,33,853	68,04,668	..
Courts of Small Causes	2,25,603	76,614	..	..	96,623	..	..	3,80,762	..
Criminal Courts	1,53,823	19,27,155	8,54,192	3,81,490	7,32,385	19,42,969	3,11,329	47,50,430	..
Pleadership and Mukhtearship examination charges.	..	..	..	..	..	..	..	..	..
Expenditure connected with the trial of offenders under the Criminal Law Amendment Ordinance, 1943.	4,003	..	..	..	..	..	..	..	..
Works	..	..	..	..	..	..	..	..	..
Charges in England—	..	..	..	..	..	..	..	..	..
Leave Salaries and Deputation Pay.	..	..	..	..	..	..	..	..	..
Sterling Overs as Pay	..	..	..	..	..	..	..	..	..
Other Charges	4,559	..	..	..	..	..	..	..	..
Total Expenditure under Administration of Justice.	51,63,946	1,28,48,825	24,89,263	1,12,18,389	72,36,234	92,12,874	1,03,71,627	1,47,91,753	..
Charged	17,70,085	20,80,764	5,36,956	22,01,405	5,60,005	9,73,288	17,16,852	16,10,227	..
Voted	33,93,861	1,07,68,061	19,52,307	90,16,984	66,76,229	82,39,586	86,54,775	1,31,81,526	..

Administration of Justice

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".

JUSTICE for the year ended 31st March, 1961.

GOVERNMENTS.

No. of Item	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,55,922	29,612	20,998	65,132	60,258	97,893	1,52,908	571	10,16,666
2	86,870	9,423	12,671	33,127	3,152	1,32,970	19,949	..	11,60,321
3	62,20,644	20,77,925	7,02,825	33,67,414	9,84,630	46,61,741	36,72,953	2,12,553	4,17,12,275
4	..	1,953	1,160	..	..	..	7,070	..	28,813
5	..	..	..	..	..	..	..	..	36,845
6	31,428	19	..	..	..	..	1,19,715	..	2,11,022
7	..	..	..	..	..	..	1,69,744	..	1,69,744
8	4,27,367	..	..	84,874	55,768	2,441	1,127	..	8,13,266
9	9,11,014	74,523	39,470	1,10,365	1,95,154	1,02,090	1,63,773	20,949	25,02,369
10	44,696	18,217	1,670	13,491	11,856	14,126	920	1,297	2,65,814
11	29,983	435	288	4,79,381	4,513	6,658	19,375	..	6,49,641
12	4,21,425	2,00,295	14,807	44,121	23,976	3,06,572	1,70,199	24,493	22,13,021
13	..	..	..	..	..	7	70	..	77
14	83,20,349	24,12,402	7,93,889	41,97,905	13,44,307	53,24,478	44,98,103	2,59,863	5,07,79,874
15	1,72,563	56,528	7,746	2,95,532	1,19,251	3,01,365	78,433	3,177	17,78,258
16	81,56,786	23,55,874	7,86,143	39,02,373	12,25,056	50,23,113	44,19,670	2,56,686	4,90,01,586

JUSTICE for the year ended 31st March, 1960.

GOVERNMENTS.

No. of Item	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	17,65,526
2	28,38,411	11,39,398	6,18,038	17,52,908	9,87,206	30,04,180	31,28,817	2,73,374	2,41,58,475
3	13,50,859	4,35,502	3,49,248	7,61,695	6,12,262	22,22,898	12,73,472	95,718	1,27,65,666
4	85,792	3,096	..	10,420	8,451	32,432	3,61,589	..	6,00,971
5	1,12,123	..	..	..	..	..	1,01,772	..	2,16,895
6	1,40,261	..	..	..	..	..	1,02,933	..	3,28,114
7	..	..	..	..	..	..	1,88,019	..	1,88,019
8	58,581	..	..	..	..	..	9,478	..	88,990
9	12,28,582	..	..	..	..	..	6,96,674	..	24,18,795
10	..	..	..	..	..	..	..	..	2,73,304
11	1,26,23,442	57,88,449	17,60,091	40,35,308	37,63,405	1,36,32,622	66,39,733	9,45,704	9,18,62,002
12	9,75,735	38,126	..	80,663	60,381	3,38,212	3,99,385	..	26,72,194
13	(a)822	..	..	..	..	..	..	..	(a) 822
14	25,01,159	11,36,234	2,91,561	2,90,891	..	..	30,360	..	1,53,03,978
15	..	..	..	..	..	..	6,460	..	6,460
16	..	..	..	..	..	..	..	..	4,003
17	..	..	..	..	..	3,18,971	..	..	3,18,971
18	..	..	..	8,119	..	..	..	..	8,119
19	..	..	..	..	..	178	..	..	178
20	..	..	..	2,061	..	..	539	..	7,159
21	2,19,14,745	85,40,805	30,18,938	69,42,065	54,31,705	1,95,49,393	1,29,42,281	13,14,796	15,29,87,619
22	(a)822	..	..	..	..	..	..	..	(a)822
23	29,23,736	11,39,398	6,18,038	17,63,088	9,97,706	30,69,403	31,57,786	2,73,374	2,53,92,111
24	1,59,91,009	74,01,407	24,00,900	51,78,977	44,33,999	1,64,79,990	97,84,475	10,41,422	12,75,95,608
25	(a)822	..	..	..	..	..	..	..	(a) 822

(a) Includes figures for April 1960 of the composite Bombay State.

(b) Represents expenditure met from Contingency Fund.

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.

No. 46—ACCOUNT of RECEIPTS under JAILS

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	No. of Jails
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails	1,27,049	15,737	10,035	25,543	22,640	1,24,733	71,660	3,54,941	1
Jail manufactures	16,579	5,91,566	70,894	20,91,122	6,97,278	6,38,187	3,72,359	31,98,381	3
Recoveries of overpayments	503	4,142	2,142	2,976	4,910	76,501	5,434	5,471	3
Subventions from the Government of India for Development Schemes.	..	..	..	..	..	50,276	..	..	..
Collection of payments for services rendered.	199	409	..	1,064	58	..	..	2,905	5
Total	1,44,330	6,11,854	83,071	21,23,705	7,24,886	8,89,697	4,49,503	35,61,698	19
<i>Educ—Refunds</i>	<i>45</i>	<i>..</i>	<i>1,333</i>	<i>10,405</i>	<i>2,678</i>	<i>325</i>	<i>658</i>	<i>2,564</i>	<i>7</i>
Total Receipts under Jails	1,44,285	6,11,854	81,438	21,13,300	7,22,208	8,88,872	4,48,835	35,59,134	19

No. 46-A—ACCOUNT of EXPENDITURE CONNECTED with JAILS

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	No. of Jails
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails	21,33,974	44,84,385	27,32,349	1,16,07,230	20,87,519	28,48,909	48,48,705	1,06,95,809	19
Jail manufactures	64,092	5,58,707	1,10,974	19,76,495	2,34,011	3,53,993	2,55,938	34,06,003	3
Charges on account of persons confined or detained in Jails outside the State	2,804	68,597	..	..	..	..	..	..	..
Works . . . . .	..	..	42,797	..	..	..	..	..	..
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..
Charges in England—Stores . . . . .	..	..	..	..	..	..	..	909	..
Total Expenditure under Jails.	22,00,870	51,11,989	28,87,020	1,34,83,725	23,11,530	34,03,902	51,04,643	1,41,02,721	19
Charged . . . . .	..	..	..	..	4,796	134	..	..	..
Voted	22,00,870	51,11,989	28,87,020	1,34,83,725	23,06,734	34,03,768	51,04,643	1,41,02,721	19

EXPENDITURE

The expenditure consists mainly of the maintenance charges of the Jail population and the cost of production of Jail factories, together with the pay and allowances of the necessary establishments.

for the year ended 31st March, 1961.

FACTORIES.

Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,32,498	39,522	5,042	68,506	20,781	2,19,670	2,86,909	..	16,28,266
13,98,450	4,47,729	94,555	4,81,785	5,10,419	12,55,674	5,03,260	9,790	1,23,78,026
24,005	765	1,839	1,722	7,245	7,787	884	1	1,46,427
..	..	29,928	..	..	..	..	..	80,904
972	219	..	2,095	1,409	..	..	..	9,330
16,55,925	4,88,235	1,31,414	5,54,108	5,39,854	14,83,131	7,91,053	9,791	1,42,42,255
1,319	262	381	6,184	919	4,837	119	4	32,843
16,54,606	4,87,973	1,31,033	5,47,924	5,38,935	14,78,294	7,90,934	9,787	1,42,09,412

for the year ended 31st March, 1961

FACTORIES.

Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85,68,348	29,47,761	28,29,101	66,54,196	30,79,893	1,51,71,225	99,12,237	5,81,668	9,10,85,209
4,88,268	7,29,182	91,209	5,96,610	4,47,842	6,66,064	5,39,263	13,467	1,07,22,218
..	..	..	500	..	..	..	..	72,201
..	..	..	60,280	6,956	3,29,560	5,472	..	4,35,065
..
..	..	..	..	..	..	..	..	909
90,56,616	36,76,943	29,20,410	73,01,586	35,34,691	1,61,66,849	1,04,56,972	5,95,135	10,23,15,602
..	..	..	..	393	..	..	..	5,323
90,56,616	36,76,943	29,20,410	73,01,586	35,34,298	1,61,66,849	1,04,56,972	5,95,135	10,23,10,279

Includes figures for April 1960 of the composite Bombay State.

REVENUE

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Finance 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 charges for "Crime and Order" police, the Railway Companies being responsible for the control of, and the charges on account of

No. 47—ACCOUNT of RECEIPTS under Police

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police . . .	..	9,80,781	399	..	4,44,552	2,27,100	6,37,513	9,92,014
Police supplied to Railways . . .	..	..	..	..	..	..	..	..
Police supplied to municipal, cantonment and town funds . . .	..	..	..	..	..	..	..	..
Police supplied to public departments, private companies and persons . . .	1,39,101	47,284	26,180	46,292	23,08,227	75,893	26,745	3,66,332
Receipts and recoveries on account of Presidency/State Police . . .	..	6,83,412	..	..	..	..	..	2,93,349
Recoveries on account of village police . . .	..	..	..	7,48,508	..	..	..	..
Cash receipts under the Arms Act . . .	22,40,906	..	..	..	..	..	..	..
Fees, fines and forfeitures . . .	36,030	2,09,260	6,006	2,82,658	2,49,928	1,432	61,011	1,76,664
Recoveries of overpayments . . .	3,01,355	1,45,606	71,675	7,015	87,819	1,06,373	3,82,323	1,03,346
Collection of payments for services rendered . . .	1,49,210	13,42,679	1,614	10,62,735	3,068	6,938	7,95,058	1,85,153
Miscellaneous . . .	15,72,217	10,21,000	80,17,679	6,72,700	6,72,066	76,677	2,84,060	8,67,501
Receipts in England . . .	..	..	..	..	..	..	..	..
Total . . .	44,38,819	44,29,824	81,23,342	28,20,908	37,66,200	4,94,413	21,06,709	29,63,247
Deduct—Refunds . . .	8,557	7,66,310	2,584	66,813	14,135	3,213	23,045	12,291
Total Receipts under Police . . .	44,29,862	36,63,514	81,20,759	27,54,095	37,52,125	4,91,200	21,74,664	29,51,056

Watch and Ward' staff, besides making a lump contribution to Government equivalent to the difference between what Railway was required by its contract to pay, viz. 7/10ths of the charges on account of both classes of Railway Police, and whole cost of the "Watch and Ward" staff. A similar method of apportionment was applied to Police expenditure Indian Government Railways managed by the Government, the charges for "Watch and Ward" being debited to Railways class of "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 Railways.

4. The expenditure on account of the Criminal Investigation Department is also included under this head. The charges of the Intelligence Bureau attached to the Ministry of Home Affairs of the Government of India are, however, adjusted under "General Administration."

the year ended 31st March, 1961.

Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,25,971	5,65,940	..	..	7,61,408	18,79,672	..	..	86,15,350
..	..	..	..	..	..	4,029	..	4,032
..	..	..	..	339	..	..	..	339
2,66,937	1,25,550	5,908	..	21,137	..	1,15,063	..	36,59,649
13,03,767	..	..	..	..	..	31,72,382	..	54,51,870
..	..	3,085	..	..	..	..	..	7,51,593
..	..	..	..	3,701	..	..	..	22,44,607
4,73,497	2,02,571	—4,596	7,817	26,398	1,11,148	90,638	2,047	19,31,619
3,68,393	34,390	11,600	2,96,707	1,39,108	2,25,786	34,000	12,328	23,29,926
11,76,718	81,747	1,31,343	7,09,958	1,33,337	97,06,184	8,52,123	653	1,63,38,718
13,64,293	4,53,606	99,430	1,71,064	27,34,338	28,09,435	7,13,896	46,617	2,15,77,482
..	..	..	424	..	494	..	..	918
69,77,575	14,63,804	2,46,770	11,87,970	38,19,766	1,47,32,710	49,82,131	51,645	6,27,06,003
81,160	18,706	11,990	39,961	2,548	30,751	11,943	10,50,068	21,43,376
68,96,415	14,45,098	2,34,780	11,48,009	38,17,218	1,47,01,968	49,70,188	—9,88,423	6,05,62,627

No. 47-A.—ACCOUNT of EXPENDITURE under Police

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police . . .	..	..	..	..	..	2,34,000	..	77,95,595
Superintendence . . .	2,16,715	7,26,055	4,30,478	6,61,428	3,77,492	14,05,053	8,70,708	8,38,371
District Executive Force . .	5,79,58,880	5,47,18,304	2,20,63,792	3,67,16,182	3,59,06,192	1,66,10,434	(a) 5,80,13,388 (b) 1,39,056 }	4,20,04,183
Police Training Schools and Colleges.	21,22,855	4,70,023	3,61,968	4,32,179	76,719	4,01,261	6,28,475	4,58,332
Village Police . . .	..	..	..	53,21,245	..	..	29,34,919	951
Special Police . . .	64,51,660	62,41,044	18,36,831	61,55,807	..	39,22,983	..	49,75,646
Home Guards . . .	2,878	..	3,91,844	22,23,751	4,70,834	84,249	18,75,979	..
Railway Police . . .	1,24,920	16,86,844	2,68,093	8,59,224	15,21,603	2,61,090	11,84,168	22,45,176
Criminal Investigation Department.	30,93,900	26,40,462	1,50,94,047	37,36,229	10,14,760	11,32,241	20,40,042	23,49,323
Miscellaneous . . .	4,77,64,908	..	..	5,82,465	..	..	..	1,299
Works . . . . .	..	5,10,085	6,00,326	19,704	..	..	4,000	39,522
Deduct—Amount recovered from other Governments, Departments, etc.	3,07,076	..	..	..	..	..	27,06,750	..
Charges in England—								
Leave Salaries and Deputation Pay.	..	..	..	..	..	..	..	12,587
Sterling Overseas Pay . .	..	..	..	..	..	..	..	..
Other Charges . . .	..	..	..	2	..	..	150	182
Total Expenditure under Police.	11,74,29,640	6,69,92,787	4,10,50,399	5,67,08,227	3,93,67,600	2,40,51,411	(a) 8,48,46,079 (b) 1,39,056 }	6,07,20,985
Charged . . . . .	..	76	15,967	..	8,060	..	2,013	..
Voted	11,74,29,640	6,69,92,711	4,10,34,432	5,67,08,227	3,93,59,540	2,40,51,411	(a) 8,48,44,066 (b) 1,39,056 }	6,07,20,985

(a) Includes Rs. 1,977 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

(b) Represents amount met from Contingency Fund.

for the year ended 31st March, 1961.

GOVERNMENTS

	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,56,12,325	..	..	..	..	..	(c) 2,70,92,342	..	6,07,34,172
2	10,10,614	5,79,624	4,58,895	7,09,742	7,05,378	10,16,297	7,61,848	1,93,015	1,09,61,713
3	7,35,20,701 } (b) 626 }	3,17,24,307	1,41,25,163	4,36,12,868 } (b) 33,073 }	3,45,32,546	7,29,12,904	4,88,12,806	78,12,844	65,10,45,605 } (b) 1,72,755 }
4	1,89,409	2,83,220	2,67,925	2,45,079	4,76,422	5,22,901	8,06,662	98,636	80,42,186
5	..	..	17,72,710	..	..	31,05,502	1,82,771	..	1,33,18,098
6	2,270	13,15,669	10,47,831	..	80,99,772	1,82,17,587	16,22,856	7,11,668	6,16,05,123
7	20,30,203	1,63,649	..	..	..	..	..	..	72,52,387
8	37,60,879	8,38,181	1,85,691	9,28,230	12,87,164	27,99,050	7,91,196	..	1,87,42,373
9	69,44,713	8,21,151	10,37,771	22,62,392	19,15,919	61,12,993	29,02,907	6,96,360	5,31,95,236
10	..	40,300	2,804	88,753	41,641	1,48,126	78,358	..	4,87,48,264
11	..	..	..	8,75,155	..	21,66,305	4,56,295	..	46,71,342
12	..	..	..	..	..	..	..	..	30,13,826
13	..	..	365	713	..	5,181	1,700	..	20,536
14	..	..	..	1,420	..	4,800	..	..	6,220
15	454	..	380	..	..	..	1,402	..	2,670
16	11,26,81,568 } (b) 626 }	3,57,66,101	1,97,98,626	4,87,24,353 } (b) 33,073 }	4,70,56,842	10,70,11,646	8,35,11,113	95,12,623	93,52,31,909 } (b) 1,72,765 }
17	3,09,412 } (b) 626 }	30,880	527	..	2,162	1,383	(c) 36,773	..	4,07,253 } (b) 626 }
18	11,23,72,156	3,57,35,221	1,97,98,098	4,87,24,353 } (b) 33,073 }	4,70,56,680	10,70,10,263	8,34,74,340	95,12,623	93,48,24,746 } (b) 1,72,129 }

(c) Includes Rs. 1,237 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

(a) Includes figures for April 1960 of the composite Bombay State.

XXIV and 30—Ports and Pilotage

Prior to 1958-59, these major heads were divided into two sub-major heads, 'A—Major Ports' and 'B—Other Ports'. Under the former sub-major head were recorded the transactions pertaining to the Mercantile Marine Department, as the transactions of the Major Ports did not pass through the Consolidated Fund of India. With effect from the accounts for the year 1958-59 these divisions have been abandoned and separate major heads 'XXIV—A/30—A—Mercantile Marine' have been opened for adjustment of the transactions pertaining to the Mercantile Marine Department. Now the transactions in respect of the Ports in the Andamans and Nicobar Islands, under the control of Central Government and other ports under the control of State Governments, are recorded under these heads.

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 Kandla as a major port is booked under this sub-major head. The project has been undertaken to relieve to some extent the pressure on the Port of Bombay and reduce substantially the rail roads to and from the hinterland covering Central India, Rajasthan, Delhi and Punjab.

C—CAPITAL OUTLAY ON MINOR PORTS

This sub-major head accommodates the account of Capital expenditure on all other Ports.

No. 48—ACCOUNT of RECEIPTS under PORTS and PILOTAGE, for the year ended 31st March, 1961.

	STATE GOVERNMENTS								Total
	Central Government	Government of Assam	Government of Gujarat	Government of Kerala	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of vessels and stores.	..	..	28,027	..	2,596	..	..	1,923	32,546
Subvention from Government of India for Development Schemes.	..	..	..	..	..	..	..	..	..
Freight passage and tonnage .	9,83,530	..	15,09,344	..	1,43,085	..	..	..	26,35,959
Registration and other fees .	..	20	29,30,823	..	2,81,630	..	..	7,304	32,19,777
Miscellaneous	17,17,153	3,994	22,01,987	9,03,437	1,56,852	4,62,668	62,216	76,444	55,84,631
Receipts in England . . . . .	..	..	..	..	..	..	..	..	..
Total	27,00,683	4,014	66,70,061	9,03,437	5,84,163	4,62,668	62,216	85,671	1,14,72,913
Deduct—Refunds	2,893	..	25,618	8,906	3,528	15,336	..	351	56,626
Total—Receipts under Ports and Pilotage.	26,97,790	4,014	66,44,449	8,94,531	5,80,635	4,47,332	62,216	85,320	1,14,16,287

(x) Includes figures for April, 1960 of the composite Bombay State.

No. 48-A—ACCOUNT of EXPENDITURE UNDER PORTS AND PILOTAGE for the year ended 31st March, 1961.

	STATE GOVERNMENTS								TOTAL
	Central Government	Government of Assam	Government of Gujarat	Government of Kerala	Government of Maharashtra (z)	Government of Mysore	Government of Orissa	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and allowances of officers and men afloat	..	..	12,56,555	..	1,80,202	..	..	..	14,36,757
Salaries for pooled launches	..	..	..	..	..	..	..	7,06,420	7,06,420
Purchase of Marine Stores and coal for the building repairs and outfit of ships and vessels.	..	..	14,17,046	..	78,099	..	..	..	14,95,145
Boys and Pilot Establishments	..	..	61,628	..	5,773	..	..	..	67,401
Shore Establishments	15,25,251	..	7,61,834	4,54,938	4,24,782	4,39,138	86,682	1,04,704	37,97,339
Miscellaneous Shore Establishments	44,08,623	..	8,92,885	..	1,53,463	..	..	..	54,54,970
Subsidies to Steamboat Companies	..	2,00,000	..	..	..	..	..	..	2,00,000
Development Schemes	..	..	..	..	..	..	..	2,00,000	2,00,000
Miscellaneous	..	64,394	10,52,888	..	1,53,923	..	3,250	3,25,620	15,88,675
Works	..	..	16,34,402	..	3,50,819	..	..	10,417	19,94,638
Expense	..	..	..	..	..	..	..	—	—
Welfare Organisation for Seamen	..	..	..	..	..	..	..	..	—
Transfer to the Depreciation Reserve Fund—Ports.	..	..	16,91,523	..	1,50,600	..	..	..	18,41,523
Net—Amount met from the Depreciation Reserve Fund—Ports.	..	..	6,71,992	..	13,064	..	..	..	6,85,056
Net—Recoveries	21,53,451	..	..	..	..	..	..	..	21,53,451
Total—Expenditure under Ports and Pilotage (Voted)	37,80,323	2,64,394	80,96,169	4,54,938	14,83,007	4,39,138	89,932	13,47,361	1,59,55,261

(z) Includes figures for April, 1960 of the composite Bombay State.

No. 48-B—ACCOUNT OF CAPITAL OUTLAY ON PORTS during and to end of the year 1960-61.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A—CAPITAL OUTLAY ON VISAKHAPATNAM PORT (a)—		
Land	1,26,327	81,54,27
Waterways	23,686	1,45,98,46
Docks and Berths	12,99,117	1,20,07,56
Broad Gauge Railway	68,642	21,37,67
Ferries	..	2,18,44
Manganese Facilities	55,322	15,62,53
Plant	2,18,498	73,92,21
Floating Craft	16,93,731	1,13,29,99
Buildings	5,63,057	63,74,17
Oil Facilities	8,820	1,76,72,33
Suspense	5,00,934	66,52
Total A—Capital Outlay on Visakhapatnam Port	45,68,134	(b) 8,14,33,01
B—CAPITAL OUTLAY ON KANDLA PORT—		
<i>Kandla Port—</i>		
Preliminary Expenses	36,090	33,06,90
Land Acquisition	293	3,74,99
Land Reclamation	3,09,148	44,88,89
Quays, Jetties, Wharves and Moorings (including transit sheds)	48,03,871	6,89,41,11
Warehouses and Storage Plinths	32,774	1,44,29,59
Workshop and Shipway	86,923	27,57,41
Channel Demarcation and Aid to Navigation	1,45,699	27,42,23
Port Equipment	3,63,563	1,32,41,99
Floating Craft	13,96,492	71,36,96
Power Supply	1,19,721	14,60,01
Water Supply	1,21,642	12,32,16
Drainage	2,031	3,29,21
Buildings	3,59,500	1,32,41,99
Communications	1,66,773	1,04,83,99
Construction Plant and Machinery	82,728	27,86,01
Establishment	11,12,510	1,19,29,59
Suspense	—15,11,402	31,38,44
Deduct—Receipts and Recoveries on Capital Account	17,59,024	43,66,57
<i>Development of Gandhidham Township Kandla—</i>		
Land Acquisition	3,08,864	7,07,06
Works	17,14,955	92,92,46
Establishment	3,13,125	11,80,61
Tools and Plant	40,149	3,35,57
Suspense	3,98,667	2,89,46
Miscellaneous	13	27,57
Deduct—Receipts and Recoveries on Capital Account	12,55,069	33,84,59
Loss or Gain by Exchange	..	1,11
Total B—Capital Outlay on Kandla Port	73,80,096	(c) 16,60,65,81
C—CAPITAL OUTLAY ON OTHER PORTS—		
Works	1,11,564	14,24,57
Total C—Capital Outlay on Other Ports	1,11,564	(d) 14,24,57
Total—Central Government—Carried over	(e) 1,20,59,794	24,89,28,93

(a) According to the terms of transfer of control of the Vizagapatnam (now Visakhapatnam) Port to the Railway Department, the Capital-charge of the Port on 1st April, 1946, is not to be debited against this Department. Accordingly, the amount of Rs. 3,78,92,847 under the heads as shown in this Account of the Combined Finance and Revenue Accounts for the year 1945-46 vide page 191, has not been taken into account for the purpose of calculation of interest.

(b) Capital expenditure to end of the year is provisional pending closing of the pre-partition accounts.

(c) Differs from the closing balance by Rs. 10,80,612 as detailed below on account of expenditure on Kandla Port included in Kutch Deposit Account upto 1949-50 adjusted by proforma correction on liquidation of "Kutch Deposit Account".

	Rs.
Preliminary Expenses	3,98,117
Channel Demarcation and Aid to Navigation	46,179
Buildings	6,295
Communication	810
Construction Plant and Machinery	14,355
Establishment	1,46,331
Floating Crafts	4,34,707
Suspense	34,033
Deduct—Receipts and Recoveries on Capital Account	205
TOTAL	10,80,612

(d) Increased proforma Rs. 3,25,132 transferred from the head '85-A—Capital Outlay on Forests'.

(e) This is voted.

No. 48-B—ACCOUNT of CAPITAL OUTLAY on PORTS during and to end of the year 1960-61—concl'd.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Brought forward	1,20,59,794	24,89,28,979
STATE GOVERNMENTS		
GOVERNMENT OF GUJARAT		
CAPITAL OUTLAY ON OTHER PORTS—		
Construction of Lock Gate at Bhavnagar	18,62,657	18,62,657
Development Works in inner Harbour at Porbander	7,59,138	7,59,138
Development Works for Fishery Harbour at Veraval	5,82,037	5,82,037
Other Works	70,62,093	70,62,093
Deduct—Expenditure financed from Port Reserve Fund	22,15,823	22,15,823
Deduct—Expenditure financed from Port Development Fund	14,42,697	14,42,697
Total—Government of Gujarat (Voted)	66,07,405	(b) 66,07,405
GOVERNMENT OF KERALA		
CAPITAL OUTLAY ON OTHER PORTS—		
Waterways	2,021	2,021
Docks and Berths	1,815	1,815
Plant	1,21,828	1,21,828
Buildings	29,198	29,198
Lightships	414	414
Tools, Plant and Equipments	7	7
Establishment	13,203	13,203
Total—Government of Kerala (Voted)	1,68,486	1,68,486
GOVERNMENT OF MAHARASHTRA (C)		
CAPITAL OUTLAY ON OTHER PORTS—		
Works	5,49,997	2,06,25,431
Tools and Plant and Equipments of Survey Dredging	11,11,262	22,51,760
Floating Craft	..	77,33,144
Buildings	..	7,43,890
Development Schemes	..	97,83,420
Deduct—Receipts and Recoveries on Capital Account	..	1,02,392
Deduct—Expenditure financed from Port Reserve Fund	72,267	1,43,21,527
Deduct—Amount financed from Ordinary Revenues	..	26,21,926
Deduct—Expenditure met from Port Development Fund	48,274	44,15,456
Total—Government of Maharashtra (Voted)	15,40,718	(a) 1,96,76,344
GOVERNMENT OF ORISSA		
CAPITAL OUTLAY ON OTHER PORTS—		
Works	81,646	1,67,779
Establishment	18,864	64,949
Tools and Plant and Equipments	4,18,312	7,75,381
Survey, Dredging and Miscellaneous	1,06,248	49,21,426
Deduct—Receipts and Recoveries on Capital Account	1,15,149	14,62,898
Total—Government of Orissa (Voted)	5,09,921	44,66,637
Total—State Governments	88,26,530	3,09,18,872
Total—Expenditure (Central and State) under Capital Outlay on Ports	2,08,86,324	27,98,47,851

73-A—Appropriation to Port Development Fund

This major head was opened during the year 1955-56 to exhibit the appropriation to Port Development Fund, which was created during that year under Section 3 of the Saurashtra Port Development Funds Act, 1956 with a view to record the transfers to the Fund.

No. 48-C—ACCOUNT showing APPROPRIATION TO PORT DEVELOPMENT FUND during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF MAHARASHTRA		
Appropriation to Port Development Fund	..	1,40,00,000
Total	..	(a) 1,40,00,000

(a) Includes expenditure allocable to Gujarat State.

(b) Exhibits expenditure for the period from May 1960 to March 1961 only.

(c) Includes figures for April 1960 of the composite Bombay State.

F. and FF.—Civil Administration.

XXIV-A/30-A—Mercantile Marine

These major heads were opened from the year 1958-59 to record the Revenue and Expenditure of the Mercantile Marine Department which were formerly being booked under the major heads 'XXIV/30—Ports and Pilotage'.

No. 49—ACCOUNT OF RECEIPTS FROM MERCANTILE MARINE FOR THE YEAR ended 31st MARCH, 1961.

		Central Government
		Rs.
Survey fees		2,38,38
Fees for engagement and discharge of seamen		2,23,38
Fees for registration of vessels		22,68
Examination fees and miscellaneous		4,25,68
	Total	9,10,23
Deduct—Refunds		2,23
	Total—Receipts under Mercantile Marine	9,08,00

No. 49-A—ACCOUNT OF EXPENDITURE UNDER MERCANTILE MARINE, for the year ended 31st March, 1961.

	Central Government	Government of Maharashtra (x)	Total
	Rs.	Rs.	Rs.
Direction (Headquarters Establishments)	11,23,870	..	11,23,870
Principal Officers and their Establishments	16,69,771	..	16,69,771
Shipping Offices	5,37,458	..	5,37,458
Ship Survey Department	2,21,498	..	2,21,498
Training Scheme for Ratings	8,45,710	..	8,45,710
Training Ships	7,55,619	..	7,55,619
Grants to the Shipping Development Fund	94,704	..	94,704
Welfare Organisation for Seamen	3,05,203	..	3,05,203
Miscellaneous	3,77,158	1,000	3,78,158
Seamen's Employment Offices	5,89,012	..	5,89,012
Sailing Vessels Organisation	53,205	..	53,205
Charges in England—			
Leave Salaries and Deputation Pay	7,236	..	7,236
Indian Seamen's Welfare Organisation	1,22,049	..	1,22,049
Other Charges	65	..	65
	Total—Expenditure under Mercantile Marine (Voted)	1,000	67,05,533

(x) Includes figures for April, 1960 of the composite Bombay State.

XXV and 31—Lighthouses and Lightships

To ascertain whether the Lighthouses administration in India is self-supporting, i.e., whether the receipts from the light dues over a fixed period are sufficient to cover all expenditure thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government accounts in order that the results of the financial working of the Department may be obtained with greater facility and more accurately than has been possible in the past. For this purpose, the Government accounts exhibit

No. 50—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March, 1961.

	Central Government
	Rs.
Light dues	71,01,085
Miscellaneous	3,09,944
Deduct—Refunds	48,327
Total—Receipts from Lighthouses and Lightships	73,62,702

No. 50-A—ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the Revenue Account during the year ended 31st March, 1961.

	Central Government
	Rs.
I—Capital Account—	
Capital Outlay financed from Ordinary Revenues (vide details in Account No. 50-B).	7,645
II—Revenue Account—	
Direction	10,12,852
Lighthouses—Working expenses	9,79,089
Lightships—Working expenses	20,384
Contribution to the General Reserve Fund	52,33,298
Contribution to Replacement Reserve Fund	13,500
Cost of Accounts and Audit	82,810
Pensionary and Provident Fund Charges . . . . .	..
Contribution to Depreciation Reserve Fund	2,40,000
Charges in England—	
Leave Salary and Deputation Pay . . . . .	..
Other Charges	3,333
Total—Expenditure under Lighthouses and Lightships (Voted).	75,92,511

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 and Communications.

74—Capital Outlay on Lighthouses and Lightships

This account shows the total capital invested on Light houses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.

No. 50-B—ACCOUNT of CAPITAL OUTLAY ON LIGHTHOUSES and LIGHTSHIPS during and to end of the year 1960-61.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Lighthouses	73,26,349	2,76,96,869
Lightships	6,40,337	34,08,694
Tools, Plant and Equipment	1,41,399	11,04,303
Stock and Suspense	7,732	21,309
Charges in England—		
Leave Salaries and Deputation Pay . . . . .	..	602
Loss or gain by exchange . . . . .	..	28
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	2,639
Total	81,15,817	3,22,29,166
Deduct—Amount financed from General Reserve Fund—Lighthouses and Lightships	81,08,172	3,21,78,820
Deduct—Amount financed from Depreciation Reserve Fund—Lighthouses and Lightships . . . . .	..	1,400
Deduct—Amount financed from Ordinary Revenues	7,645	48,946
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 Government of Bombay with effect from the 12th August, 1947 and the area was merged with the State with effect from 19th January, 1948 on the specific condition that the area will be administered as a separate "District" and that the surplus revenue in respect of the area be set apart and used exclusively for the benefit of the people of the Dangs. To implement this condition the Government of Bombay decided to record the receipts and payments relating to this area under these main heads. They have also created a reserve fund called "Dangs District Reserve Fund" vide page 551. The difference between the receipts and expenditure is transferred to/from the above fund from/to 33-A/XXV-A—Dangs District. From the accounts for the year 1958-59, however, the actual transfer to the Reserve Fund is restricted to the amount of the appropriation made therefor in the budget, the adjustment in respect of the balance of the amount of receipts in excess of expenditure being carried out in the following financial year.

No. 51—ACCOUNT of RECEIPTS in connection with DANGS DISTRICT for the year ended 31st March, 1961.

	Government of Gujarat	Government of Maharashtra	Total
	Rs.	Rs.	Rs.
Dangs Receipts	1,29,04,254	5,03,705	1,34,07,959
Transfer from Dangs District Reserve Fund	8,209	..	8,209
Total—Receipts under Dangs District	1,29,12,463	5,03,705	1,34,16,168

No. 51-A—ACCOUNT of EXPENDITURE in connection with DANGS DISTRICT for the year ended 31st March, 1961.

	Government of Gujarat	Government of Maharashtra	Total
	Rs.	Rs.	Rs.
Dangs Expenditure	64,65,970	3,13,384	67,79,354
Transfer to the Dangs District Reserve Fund	18,32,000	41,00,433	59,32,433
Total—Expenditure under Dangs District (Voted)	82,97,970	44,13,817	1,27,11,787

34—Tribal Areas.

This major head accommodates (i) charges connected with the ordinary civil administration of the frontier areas, including expenditure on buildings and (ii) charges to civil estimates, directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, charges on 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 head of service concerned.

No. 52—ACCOUNT of EXPENDITURE in connection with TRIBAL AREAS for the year ended 31st March, 1961.

	Cent Governm
A—FRONTIER WATCH AND WARD—	
Frontier Constabulary and Militia—	
Assam Rifles	5,08.94
Buildings	15.72
Total A—Frontier Watch and Ward	5,24.66
B—OTHER CHARGES—	
Tax Collection, Political and Administrative Charges	4,06.71
Works	16.61
Malaria Eradication	4.40
Economic Development of Tribal Areas	1,73.81
Miscellaneous Expenditure	30.54
Deduct—Amount met from Special Development Fund	4.51
Deduct—Charges recovered from other Governments, Departments, Local Funds, etc.	1.44
Total B—Other Charges	6,26.22
Total—Expenditure under Tribal Areas (Voted)	11,50.88

*Includes figures for April, 1960 of the composite Bombay State.

35.—External Affairs.

The great bulk of the expenditure classified under this major head relates to (i) charges of Embassies and Missions abroad and of High Commissioners and Agents in Commonwealth countries, (ii) charges on account of Diplomatic and Consular services abroad, (iii) the subsidies paid to the several frontier states, (iv) the expenses on Refugees and State prisoners and (v) entertainment charges of envoys and chiefs. Expenditure of a special character is, however, shown under the head "Special Diplomatic Expenditure."

2. The cost of the External Affairs Department Secretariat which was prior to 15th August, 1947, included under this head is now shown under "25—General Administration—Secretariat and Attached Offices" and the charges pertaining to the High Commissioner for India in United Kingdom which were formerly shown under "25—General Administration" are now included under the minor head 'Charges in England' under this head.

No. 53—ACCOUNT of CHARGES in connection with EXTERNAL AFFAIRS for the year ended 31st MARCH, 1961.

	Central Government
	Rs.
Embassies and Missions abroad	3,33,94,474
High Commissioners and Agents in Commonwealth Countries	1,01,79,164
Migration (Outside India) . . . . .	..
Subsidies	1,63,27,363
Entertainment charges	24,46,640
Special Diplomatic Expenditure	11,23,088
Refugees and State Prisoners—	34,501
Kabul Refugees and State Prisoners	1,03,993
Other Refugees and State Prisoners	51,52,835
General Passport Organisation	23,78,482
Miscellaneous	49,61,089
Charges in England—	
Central Departments—	
Salaries	41,78,564
Allowances, Honoraria etc.	7,29,749
Other Expenses	15,37,711
Colonial Departmental charges for issue of leave salaries etc.	253
Legal Adviser's Department	80,309
Information Scheme of India London	5,43,858
Historical Advisers Department . . . . .	..
Embassy of India in Dublin	1,13,292
Consular Office Birmingham	44,055
Other Items—	
Leave Salary and deputation Pay . . . . .	..
Foreign Service Probationers	4,483
Relief and Repatriation of Destitute Indians in the U. K. and Foreign Countries	133
Contribution to U.N.O.—	
(1) Normal Contributions	99,22,549
(2) (i) Contribution in respect of U.N.E.F.	10,95,947
(ii) Congo	33,37,036
Other charges . . . . .	..
Deduct—Recoveries—	
State Governments' share of the cost of the High Commissioner's Establishment	36,040
Total Charges under External Affairs (Voted)	9,76,53,528

The expenses of all the Scientific Survey Departments and of Museums &

No. 54—ACCOUNT of EXPENDITURE under SCIENCE

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Survey of India . . .	1,23,65,608	..	..	..	..	..	..	..
Botanical Survey . . .	13,51,240	..	..	..	..	..	..	..
Zoological Survey . . .	10,42,906	..	..	..	..	..	..	..
Anthropological Survey . . .	10,18,147	..	..	..	..	..	..	..
Geological Survey . . .	1,65,50,655	..	..	..	..	..	..	..
Exploration of Coal, Petro- leum and Minerals.	..	..	..	..	..	55,089	..	..
Mines Department . . .	90,35,158	2,00,214	..	5,92,642	..	..	3,71,678	..
Archaeological Department	90,55,920	1,35,497	..	..	46,366	35,909	..	..
Scientific Research . . .	17,44,618	..	..	..	..	..	..	..
Grants-in-aid and Donations to Scientific Societies and Institutes.	8,93,62,222	..	1,000	15,300	..	..	..	25,868
Meteorological Department.								
Museums	51,56,396	1,38,689	38,288	1,46,432	2,55,663	4,47,775	(a) 1,92,619	..
City Survey and Stores De- partment	..	16,575	..	..	..	..	..	..
Works	4,90,311	..	..	..	..	..	..	..
Development Schemes . . .	..	..	..	..	..	..	..	..
Atomic Energy Research . .	5,05,16,283	..	..	..	..	..	..	..
Deduct—Amount met from Special Development Fund.	7,36,669	..	..	..	..	..	..	..
Zoological and other Natio- nal Parks and Gardens.	4,48,334	..	..	..	2,33,069	..	..	..
Charges in England—								
Leave Salaries and Reputa- tion Pay	24,026	..	..	..	..	..	..	..
Contribution towards the ex- penses of the Common- wealth Committee on Geology and Mineral Resources.	4,985	..	..	..	..	..	..	..
Store	3,88,303	..	..	..	..	..	..	..
Other charges	17,231	..	..	..	..	..	..	..
Scientific Liaison Officer in the United Kingdom.	77,090	..	..	..	..	..	..	..
Total Expenditure under Scientific Departments.	21,35,99,242	4,90,975	39,288	7,54,374	5,35,098	5,38,723	(a) 5,90,165	
Charged . . . . .	..	..	..	..	..	..	..	562
Voted	21,35,99,242	4,90,975	39,288	7,54,374	5,35,098	5,38,723	(a) 5,89,603	

(a) Includes Rs. 12,097 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

Departments

under this head, besides other outlay of a minor character on scientific objects.

DEPARTMENTS for the year ended 31st March, 1961

DEPARTMENTS

	Government of Madras	Government of Maharashtra (z)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,23,65,608
2	13,51,240
3	10,42,906
4	10,18,147
5	97,683	..	..	1,66,48,338
6	9,23,692	..	..	..	..	..	..	9,78,731
7	8,21,817	..	27,15,127	..	..	..	1,37,36,636
8	..	1,20,544	74,463	19,927	..	1,51,961	2,17,871	..	..	98,58,458
9	2,22,830	..	..	19,67,448
10	2,800	84,582	87,000	100	100	..	15,300	79,707	..	8,96,47,611
11	1,57,12,256
12	4,47,773	2,98,291	66,290	3,51,690	4,58,076	2,18,877	88,000	..	36,294	83,40,643
13	16,575
14	12,705	..	..	5,03,016
15	5,55,788	..	..	5,55,788
16	5,05,16,283
17	7,36,669
18	..	7,07,031	..	..	..	..	..	..	..	13,88,434
19	24,026
20	4,985
21	3,88,393
22	86,528	..	..	1,03,759
23	77,090
24	4,49,573	12,10,448	11,51,445	11,93,524	4,58,176	30,85,965	12,96,705	79,707	36,294	22,55,09,702
25	32,395	..	..	..	32,957
26	4,49,573	12,10,448	11,51,445	11,93,524	4,58,176	30,53,570	12,96,705	79,707	36,294	22,54,76,745

(z) Includes figures for April, 1960 of the composite Bombay State.

REVENUE

The great bulk of 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.

No. 55—ACCOUNT of RECEIPTS under Education

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY—							
Fees, Government Arts Colleges.	3,33,157	11,95,664	2,52,755	23,128	7,67,542	9,36,852	15,99,000
Fees, Government Professional Colleges.	11,847	2,03,453	67,321	12,633	6,97,716	4,49,581	3,61,257
B—SECONDARY—							
Fees, Government Secondary Schools.	22,05,042	6,15,699	4,19,371	7,37,610	8,89,113	62,38,129	9,87,024
C—PRIMARY—							
Fees, Government Primary Schools.	1,701	55,865	..	22,469	51,484	..	30,049
D—SPECIAL—							
Fees and other receipts, Government Special Schools.	2,47,756	9,18,754	1,69,493	90,738	69,760	5,42,421	65,438
E—GENERAL—							
Contributions	7,594	2,96,985	28	21,773	67,783	..	845
Subventions from the Government of India for Development Schemes.	..	..	96,92,330	2,58,63,428	85,30,186	1,00,77,279	1,82,03,611
Income from endowments.	78,150	319	3,774	2,580	6,911	1,254	..
Recoveries of overpayments.	41,67,762	4,41,039	4,79,499	32,373	2,21,565	2,12,580	7,26,668
Collection of payments for services rendered.	18,868	78,288	..	3,34,567	2,878	..	35,860
Miscellaneous	14,30,060	2,06,19,505	36,74,000	21,57,211	10,14,193	53,87,131	24,91,151
Receipts in England	9,285	..	..	..	..	..	..
Total	85,11,222	2,44,25,560	1,38,58,641	2,92,68,510	1,23,19,111	2,38,45,227	2,44,80,963
Deduct—Refunds	16,583	31,337	45,969	6,897	1,98,737	81,498	72,450
Total Receipts under Education.	84,94,634	2,43,94,223	1,38,12,672	2,92,61,613	1,21,20,374	2,37,63,729	2,44,08,513

Education

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 comprising 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 Governments is generally debited under the Public Works '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.

For the year ended 31st March, 1961.

EXHIBITS

Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,35,834	11,26,142	4,74,796	7,23,337	15,31,681	8,27,527	..	11,98,992	20,877	1,18,46,886
7,03,799	14,55,092	6,53,606	3,526	2,40,424	3,37,303	2,12,897	3,24,959	8,016	57,43,420
5,29,571	5,07,420	8,78,279	7,66,859	36,97,962	8,43,829	24,83,231	6,99,957	23,531	2,25,22,327
..	77,207	55,194	8,656	31,292	18,393	39,895	..	8,433	3,90,618
8,24,734	3,00,961	5,53,216	93,739	43,793	4,13,171	97,926	25,361	1,720	44,29,971
4,08,553	5,291	91,446	2,942	80,45,046	2,10,731	10,023	..	58,703	92,27,848
2,24,23,873	1,53,12,843	1,15,66,297	1,06,79,282	1,30,74,945	1,76,19,068	2,47,88,107	2,73,89,798	28,68,203	21,80,89,269
1,314	1,40,544	1,667	..	2,502	..	2,592	112	19,389	2,61,008
2,68,583	38,49,661	4,03,626	2,94,333	4,85,767	3,53,475	2,41,488	1,05,238	4,129	1,23,87,186
1,56,826	1,50,987	7,030	10,459	48,961	30,167	8,692	9,216	..	8,92,799
9,18,467	29,68,734	60,95,594	3,02,713	34,40,849	29,64,226	1,00,53,936	37,27,604	2,95,024	6,65,30,508
..	..	..	..	..	..	20	..	..	9,305
2,70,71,189	2,58,94,332	2,07,80,753	1,28,85,746	3,06,42,922	2,36,17,900	3,79,38,897	3,34,81,237	33,08,025	35,23,30,145
1,89,612	2,24,277	2,67,499	32,070	18,397	37,151	73,099	73,389	91	13,69,162
2,68,81,577	2,56,69,855	2,05,13,344	1,28,53,676	3,06,24,525	2,35,80,749	3,78,66,708	3,24,07,857	33,07,934	35,09,60,983

(a) Includes figures for April, 1960 of the composite Bombay State.

No. 55-A—ACCOUNT of EXPENDITURE under EDUCATION

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	No. of Items
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—UNIVERSITY—								
Grants to Universities	10,05,523	82,08,553	25,50,000	1,53,16,516	36,12,994	15,43,198	26,74,506	1
Grants to University Grants Commission.	8,19,58,809	..	..	..	..	..	..	2
Government Arts Colleges	10,55,772	43,17,714	8,79,744	95	19,42,808	41,99,619	99,80,938	3
Grants to Non-Government Arts Colleges.	6,94,247	18,47,889	21,16,490	24,000	13,37,448	1,80,966	14,20,434	4
Government Professional Colleges.	..	21,94,612	17,94,989	3,45,550	15,50,908	23,64,126	66,28,669	5
Grants to non-Government Professional Colleges.	..	41,510	..	..	4,47,020	1,51,000	3,10,328	6
Works	..	..	2,999	..	..	..	..	7
Total	8,47,16,343	1,66,09,649	73,44,162	1,54,96,161	88,90,377	86,28,906	2,10,14,776	8
B—SECONDARY—								
Government Intermediate Colleges and Secondary Schools.	69,21,022	84,68,963	34,52,222	49,54,434	51,77,136	1,07,40,246	2,71,25,846	9
Direct grants to Non-Government Secondary Schools.	40,39,153	1,14,92,409	1,26,29,787	1,09,21,398	1,22,52,755	1,85,23,490	53,50,217	10
Grants to Local Bodies for Secondary Education.	84,723	2,38,71,040	..	..	5,28,346	..	21,62,881	11
Works	..	..	74,698	..	..	..	..	12
Total	1,09,54,898	4,38,31,652	1,95,57,717	1,68,75,832	1,79,58,237	2,92,63,736	3,46,39,943	13
C—PRIMARY—								
Government Primary Schools	9,81,403	1,33,09,419	12,67,532	61,09,977	11,61,851	4,26,78,589	3,90,07,546	14
Direct grants to Non-Government Primary Schools.	63,705	89,23,479	12,77,325	75,50,167	1,04,989	6,61,51,824	11,15,412	15
Grants to Local Bodies for Primary Education.	24,94,733	6,32,49,485	2,24,65,793	5,99,47,541	6,83,36,904	..	2,21,30,101	16
Development Schemes	3,45,864	..	..	..	..	..	..	17
Work	..	..	17,792	..	..	..	..	18
Total	48,85,704	8,54,82,393	2,61,28,451	7,36,97,685	7,01,03,694	10,88,30,713	6,22,53,659	19
D—SPECIAL—								
Government Special Schools	20,12,840	1,71,72,011	49,19,848	77,48,110	51,94,149	41,07,047	99,13,994	20
Direct grants to non-Government Special Schools.	4,94,440	24,20,863	6,64,889	3,33,068	17,84,526	7,59,461	3,82,598	21
Grants to Local Bodies for Special Education.	..	17,576	..	..	3,80,260	..	..	22
Works	..	..	62,662	..	..	..	..	23
Total	25,07,280	1,96,10,440	56,53,910	80,41,168	73,59,325	48,66,508	1,02,96,592	24
Carried over	10,30,64,225	16,56,34,134	5,76,83,840	11,38,20,846	10,43,11,633	15,15,99,963	12,82,04,369	25

(a) Represents amount met from Contingency Fund.

(b) Includes Rs. 97,41,106 on account of repayment to Contingency Fund of the advances taken but not recouped in the previous year.

(c) Includes Rs. 48,473 on account of repayment to Contingency Fund of the advances taken but not recouped in the previous year.

the year ended 31st March, 1961.

S. No.	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	20,86,094	38,84,801	56,69,346	10,58,677	20,63,771	20,98,483	44,05,903 } (a) 1,96,000	21,52,000	2,00,000	5,84,49,362 } (a) 1,96,000
2	..	..	..	..	..	..	..	..	..	8,19,53,800
3	27,64,449	44,17,084	26,04,395	31,15,454	63,27,575	87,82,745	9,26,753	39,25,909	16,21,300	5,68,42,155
4	37,73,430	48,99,906 } (a) 50,000	4,63,113	6,83,196	21,08,196	9,45,113	69,64,362	19,92,736	2,00,513	2,86,64,330 } (a) 50,000
5	38,54,705	34,23,409 } (a) 31,156	14,53,273	1,04,699	9,17,634	19,30,858	9,02,733	7,74,222	1,04,274	2,77,48,970 } (a) 31,156
6	12,56,146	2,97,696	12,90,781	..	5,940	2,02,232	1,43,561	16,971	..	42,61,076
7	..	..	..	..	..	..	..	..	..	2,309
8	1,29,61,634	1,69,27,896 } (a) 81,156	1,14,80,906	49,61,996	1,14,33,116	1,39,39,431	1,23,43,362 } (a) 1,96,000	88,62,838	21,26,087	25,79,27,691 } (a) 2,77,156
9	33,20,462	1,05,73,067	56,62,899	37,86,465	4,44,09,392	3,68,43,457	1,06,93,676	24,24,082	33,83,349	10,22,66,948
10	1,82,62,105	(b) 4,21,00,176 } (a) 15,91,394	64,10,484	46,11,531	32,68,365	51,87,292	2,43,32,672	80,51,840	7,44,808	19,11,58,573 } (a) 15,91,394
11	1,67,85,467	14,49,969	22,91,379	4,66,316	8,160	13,849	..	50,18,000	..	5,26,51,130
12	..	..	..	..	..	..	..	..	..	74,698
13	3,63,28,094	5,41,23,212 } (a) 15,91,394	1,43,64,752	88,64,302	4,76,85,937	4,10,44,598	3,50,26,349	1,54,93,933	91,38,157	43,61,51,349 } (a) 15,91,394
14	35,54,801	1,54,56,026	4,24,98,368	44,91,563	3,58,68,368	67,18,466	11,79,830	4,05,043	43,50,963	21,91,35,632
15	4,91,09,868	8,76,431	74,56,610	79,85,444	7,54,696	8,39,193	78,466	16,07,067	1,47,693	15,40,42,289
16	4,37,40,908	11,07,63,483 } (a) 4,89,900	2,10,96,998	51,31,242	15,38,040	2,45,25,282	5,90,64,236	58,32,693	..	51,68,21,783 } (a) 4,89,900
17	..	..	..	..	..	..	..	..	..	3,45,864
18	..	..	..	..	..	..	..	..	..	17,792
19	19,14,04,757	12,71,00,940 } (a) 4,89,900	7,10,51,976	1,76,08,269	3,81,56,562	3,20,82,921	6,03,22,532	78,44,998	44,98,656	89,03,63,310 } (a) 4,89,900
20	73,21,774	1,37,66,713	84,40,645	21,44,331	7,72,532	57,00,578	85,92,825	9,84,764	10,81,565	9,98,75,046
21	39,93,781	(a) 38,76,169 } (a) 1,19,437	9,79,496	3,36,979	..	9,86,655	9,11,065	10,05,057	..	1,94,58,327 } (a) 1,19,437
22	8,304	2,32,529	74,500	..	..	..	..	..	..	7,12,269
23	..	..	..	..	..	..	..	..	..	68,543
24	1,13,23,859	1,78,75,411 } (a) 1,19,437	94,94,661	24,80,310	7,72,532	66,87,233	95,04,890	19,89,821	10,91,565	(c) 12,01,45,195 } (a) 4,89,900
25	16,40,08,534	(b) & (c) } 21,60,27,449 } (a) 22,81,887	10,63,91,123	3,39,14,807	9,80,38,447	9,27,54,183	11,71,97,063 } (a) 1,96,000	3,41,91,590	1,88,44,465	1,70,45,87,545 } (a) 24,77,887

(b) Includes figures for April, 1960 of the composite Bombay State.

No. 55-A—ACCOUNT of EXPENDITURE under EDUCATION

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	10,30,64,225	16,55,34,134	5,76,83,649	11,38,20,846	10,43,11,633	15,15,99,863	12,82,04,300
E—GENERAL—							
Direction	8,29,468	10,19,217	7,29,365	6,53,674	2,52,013	23,45,498	8,95,525
Inspection	2,54,486	47,90,193	18,38,847	63,14,253	14,28,537	37,29,295	31,24,765
Scholarships	58,74,000	7,99,985	42,49,963	24,12,594	5,44,676	3,45,318	7,67,846
Rural Uplift Schemes	..	..	..	..	..	..	..
Promotion of Art and Culture	4,59,57,407	..	..	2,61,751	..	..	..
Miscellaneous	26,76,81,192	16,26,329	51,13,915	81,59,855	21,11,576	47,09,538	86,81,022 (a)32,942
Works	..	..	1,37,453	..	..	..	4,02,856
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	..	..
Development Schemes	1,44,43,349	..	..	..	..	..	..
Welfare of Scheduled Tribes, Castes and other backward classes.	1,62,033	..	..	..	..	..	..
Expenditure for promotion of education amongst educationally backward classes.	..	..	..	..	..	..	8,96,898
Deduct—Amount met from the Fund for promotion of education amongst educationally backward classes.	..	..	..	..	..	..	..
Amount transferred to the Fund for Development of Hindi and State Languages.	..	..	..	..	..	..	..
Amount transferred to non-Government Schools and Colleges Loan Fund, Assam.	..	..	12,59,000	..	..	..	..
Expenditure on Development of Hindi and State Languages.	1,79,925	..	..	..	..	..	1,56,000
Deduct—Amount met from Special Development Fund	11,43,431	..	..	..	..	..	..
Total	23,42,37,377	22,68,634	1,22,18,663	1,57,22,536	42,93,783	1,90,79,649	1,51,63,579 (a)32,942
F—CHARGES IN ENGLAND—							
High Commissioner	..	..	49,338	..	..	..	..
Leave Salaries and Deputation Pay.	..	..	..	..	..	..	..
Grants to Hostels	21,150	..	..	..	..	..	..
Contribution to School of Oriental and African Studies.	20,000	..	..	..	..	..	..
Contribution to Commonwealth Education Liaison Unit.	20,967	..	..	..	..	..	..
Government Scholarships for Advanced Studies abroad.	1,79,711	..	..	..	..	..	..
Stores	3,542	..	..	..	..	..	..
Other charges	262	300	..	739	..	..	..
Education Department, London.	3,96,814	..	..	..	..	..	..
Total	6,42,446	300	49,338	739	..	..	..
Total Expenditure under Education.	43,79,44,048	17,37,84,523 (a)15,545	7,10,42,641	13,25,54,411	10,51,29,419 (a) 35,75,996	16,16,79,512	14,33,08,948 (a)32,942
Charged	..	..	..	..	268	85,763	10,063
Voted	43,79,44,048	17,37,84,523 (a)15,545	7,10,42,641	13,25,54,411	10,51,29,151 (a) 35,75,996	16,15,93,759	14,32,97,885 (a)32,942

(a) Represents expenditure met from the Contingency Fund.

(b) Includes Rs. 68,700 on account of repayments to the Contingency Fund of the advances taken but not recouped in the previous year.

the year ended 31st March, 1961—concl'd.

	Government of Madras	Government of Maharashtra (z)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	16,46,08,534	21,60,27,449 (a) 22,81,387	10,63,02,297	2,39,14,807	9,80,38,447	9,37,54,183	11,71,97,063 (a) 1,96,000	3,41,91,590	1,68,44,465	1,70,45,7,515 (a) 24,77,887
	9,73,969	10,84,934	11,70,217	4,04,413	10,65,986	10,68,078	12,94,025	4,39,432	1,21,847	1,42,47,659
	22,72,810	45,90,224	23,55,761	15,60,679	24,16,743	12,68,167	46,47,690	13,62,123	6,30,571	4,46,33,083
	2,28,198	14,03,348	17,67,489	7,36,054	22,87,315	13,85,679	36,14,880	4,70,515	89,014	2,70,85,788
	..	..	..	..	..	..	3,28,547	..	..	3,28,547
	..	..	2,25,140	..	..	..	3,90,625	..	8,064	4,67,83,007
	(b) 1,53,81,767	90,40,622 (a) 4,695	1,14,94,695	52,10,108	19,48,315	70,79,054	1,23,49,574 (a) 10,000 5,89,992	38,70,228	12,36,255	26,70,44,636 (a) 47,637 30,60,123
	..	..	..	13,74,732	..	5,51,896	..	3,170	..	..
	..	..	..	..	..	..	..	11,24,000	..	11,24,000
	..	..	..	..	..	..	3,74,98,380	12,59,94,743	..	17,79,36,372
	..	..	..	..	..	..	..	..	..	1,62,033
	..	..	3,10,472	..	59,41,625	..	..	11,96,651	..	83,45,846
	..	..	..	..	..	..	..	11,24,330	..	11,24,330
	..	..	..	..	..	..	1,05,000	..	..	1,05,000
	..	..	..	..	..	..	..	..	..	12,50,000
	..	..	..	..	..	..	..	..	..	3,34,034
	..	..	..	..	..	..	..	..	..	11,43,481
	1,98,56,744	1,61,19,028 (a) 4,695	(d) 1,83,24,774	83,75,986	1,47,80,184	1,13,62,774	6,08,16,713 (a) 10,000	13,33,36,532	20,85,772	69,01,72,317 (a) 47,637
	..	..	..	..	..	..	..	..	..	40,338
	..	640	894	..	..	..	..	8,488	..	10,022
	..	..	..	..	..	..	..	..	..	21,150
	..	..	..	..	..	..	..	..	..	20,000
	..	..	..	..	..	..	..	..	..	20,967
	..	4,160	..	..	..	..	..	68,980	..	2,42,851
	6,820	..	1,226	..	..	..	..	..	..	13,598
	..	4,913	7,905	1,951	..	..	2,868	5,269	..	24,207
	..	..	..	..	..	..	..	..	..	3,96,814
	9,820	9,713	10,025	1,951	..	..	2,868	72,737	..	7,89,947
	18,38,74,108	(c) 23,21,56,190 (a) 22,96,582	(d) 12,47,27,096	4,32,92,744	11,27,94,797 (a) 3,834	10,51,16,957	17,80,18,644 (a) 2,06,000	16,76,00,859	1,89,30,237	2,39,19,54,434 (a) 81,20,899
	638	..	2,805	117	1,330	141	..	..	..	1,01,514
	(b) 18,38,73,470	(c) 23,21,56,190 (a) 22,96,582	(d) 12,47,24,491	4,32,92,627	11,27,93,467 (a) 3,834	10,51,16,816	17,80,18,644 (a) 2,06,000	16,76,00,859	1,89,30,237	2,39,18,52,920 (a) 81,20,899

(c) Includes Rs. 97,99,578 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

(d) Includes Rs. 8,516 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

(e) Includes figure for April, 1960 of the composite Bombay State.

MPPC&AQO—

F. and FF.—Civil Administration.

REVENUE

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from 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

No. 56—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Other States
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees	46,966	7,32,957	1,30,268	1,89,673	4,69,610	3,75,181	
Hospital receipts	4,44,177	6,33,004	7,11,546	3,12,320	4,75,235	3,00,929	
Mental Hospital Receipts	5,78,302	8,960	99,344	1,03,800	61,911	31,149	
Sale of medicines	2,38,090	8,591	11,440	9,214	887	3,21,634	
Bacteriological Laboratory Receipts . . . . .	..	..	..	..	..	..	..
Contributions	167	5,79,595	105	10,570	51,499	368	
Subventions from the Government of India for Development Schemes . . . . .	..	64,12,000	7,98,000	51,28,000	11,84,367	39,58,343	
Income from endowments . . . . .	..	381	..	1,879	23,885	253	
Recoveries of overpayments	1,46,356	2,26,370	13,533	6,396	51,202	48,905	
Collection of payments for services rendered	10,61,276	1,27,343	4,237	40,21,746	22,725	2,41,872	
Receipts on account of Provincialisation for Sadar and Sub-divisional Hospitals . . . . .	..	..	..	..	..	..	..
Receipts under Contributory Health Service Scheme for Government Servants	16,88,820	..	..	..	..	..	..
Miscellaneous	41,31,444	15,84,351	26,225	14,48,091	2,84,100	8,52,238	
Receipts in England	1,293	..	..	..	..	..	..
Total	83,36,291	1,03,43,932	18,27,698	1,12,63,519	26,23,451	61,31,922	
Deduct—Refunds	35,244	63,568	1,30,692	44,051	40,084	15,232	
Total Receipts under Medical	83,01,047	1,02,80,364	16,97,006	1,12,21,468	25,83,367	61,16,690	

No. 56-A—ACCOUNT of EXPENDITURE of the MEDICAL DEPARTMENT

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	32,93,486	9,88,350	8,71,351	11,15,933	7,11,723	10,79,488	15,01,516
Hospitals and Dispensaries	1,41,33,716	4,07,23,756	89,82,990	1,83,23,805	1,46,83,563	2,34,17,973	2,45,24,376
Grants for Medical purposes	6,71,45,699	11,01,351	10,12,683	1,35,366	2,46,544	3,08,933	2,98,725
Medical Colleges and Schools	21,60,251	96,52,221	46,90,632	31,03,975	21,98,034	23,31,091	39,15,151
Mental Hospitals	11,68,105	10,11,557	5,51,742	13,21,920	5,68,972	10,01,814	1,98,661
Chemical Examiners . . . . .	..	85,350	..	..	33,218	..	..
Bacteriological Laboratories . . . . .	..	..	..	..	7,376	..	..
Suspense . . . . .	..	..	..	..	..	..	..
Provincialisation of Sadar and Sub-divisional Hospitals . . . . .	..	..	..	..	..	..	..
Miscellaneous . . . . .	..	..	..	..	..	..	..
Employees' State Insurance Scheme	65,12,331	..	..	91,60,224	..	..	1,93,776
Works . . . . .	..	17,16,141	1,41,978	..	11,531	9,63,404	11,10,742
Development Schemes	1,38,628	..	26,936	747	..	1,174	38,323
Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..
Deduct—Amount met from Special Development Fund	89,74,282	..	..	..	..	..	..
Charges in England—	..	..	..	..	..	..	..
Leave Salaries and Deputation Pay	1,628	..	2,425	843	..	..	..
Medical Advisers Department, London	73,434	..	..	..	..	..	..
Contribution to Bureau of Hygiene, etc. . . . .	..	..	..	..	..	..	..
Stores . . . . .	..	..	..	..	..	..	..
Government Scholarships . . . . .	..	..	9,06	..	..	..	..
Other Charges	616	107	3,60	2,929	4,915	..	..
Total Expenditure under Medical	8,56,53,612	5,48,78,833	1,56,37,512 (a) 6,42,359	3,31,39,732 (a) 21,000	1,83,96,735 (a) 60,141	2,91,06,877	3,17,81,770
Charged . . . . .	..	..	..	..	18,727	80	..
Voted	8,56,53,612	5,48,78,833	1,56,37,512 (a) 6,42,359	3,31,49,742 (a) 21,000	1,83,78,008 (a) 60,141	2,91,06,797	3,17,81,770

(a) Represents expenditure met from Contingency Fund.

Medical
 importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments 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 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.

for the year ended 31st March, 1961.

Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu & Kashmir	Total
Rs. 4,21,745	Rs. 7,03,687	Rs. 8,13,289	Rs. 5,78,250	Rs. 76,494	Rs. 4,22,621	Rs. 2,23,239	Rs. 3,21,936	Rs. 5,52,393	Rs. 45,572	Rs. 61,04,311
6,30,617	13,51,420	16,40,531	10,46,742	1,90,020	8,76,622	2,08,085	5,11,850	16,34,961	47,936	1,10,80,085
18,385	78,480	4,94,629	1,35,875	..	2,46,357	..	3,45,470	10,220	497	22,16,039
2,37,083	67,767	6,075	3,54,621	31,955	1,44,860	7,874	..	4,46,922	..	18,90,043
..	..	52,46,114	..	..	..	..	..	..	..	52,46,114
13,658	56,544	5,72,699	5,19,124	6,519	8,92,515	..	2,66,882	3,27,683	..	32,97,928
17,81,133	3,338	19,66,840	27,27,494	39,84,996	26,96,303	14,96,000	15,22,333	19,42,000	1,18,000	3,57,39,147
..	69,590	61,229	144	..	..	..	2,652	1,42,768	..	3,02,781
73,308	38,624	81,859	41,510	64,554	33,532	53,591	47,332	44,743	1,350	9,73,160
10,451	3,18,108	61,03,871	9,188	1,82,656	57,062	22,266	550	8,03,165	..	1,29,87,014
..	..	..	..	..	..	..	..	1,23,161	..	1,23,161
..	..	..	..	..	..	..	..	..	..	16,88,820
4,85,943	62,07,754	7,23,651	2,06,426	88,177	1,69,270	1,61,565	21,24,192	19,84,406	5,993	2,04,85,776
..	..	240	..	..	..	..	..	..	..	1,533
36,72,248	89,00,370	1,77,13,027	56,17,374	46,25,371	55,39,142	21,62,650	51,43,157	80,12,422	2,19,348	10,21,35,912
30,849	3,39,869	61,338	57,530	7,577	29,938	29,578	1,03,476	78,736	1,338	10,69,150
36,41,389	85,60,591	1,76,51,639	55,59,844	46,17,794	55,69,204	21,33,072	50,39,681	79,33,686	2,18,010	10,10,66,782

DEPARTMENT during the year ended 31st March, 1961.

Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu & Kashmir	Total
Rs. 15,96,400	Rs. 17,73,409	Rs. 52,09,539	Rs. 6,62,865	Rs. 19,83,384	Rs. 13,26,620	Rs. 52,05,529	Rs. 34,17,974	Rs. 5,91,334	Rs. 3,13,26,901
4,24,26,545	2,97,27,484	1,99,89,109	96,76,223	1,71,77,174	2,57,05,714	2,36,03,216	1,58,99,529	62,04,165	33,47,86,438
1,74,171	6,19,439	..	13,71,530	9,03,277	3,24,637	13,00,095	9,68,074	10,642	7,59,26,166
50,51,191	90,09,188	31,18,379	48,20,574	42,29,385	24,41,881	8,74,774	18,30,325	5,86,160	6,03,09,710
24,57,517	45,76,556	8,31,830	99,710	7,73,590	2,31,893	11,52,045	12,58,149	..	1,72,07,061
1,62,939	5,865	37,845	19,560	1,15,970	..	1,21,781	92,424	20,823	6,95,775
..	52,90,508	..	..	..	..	..	..	..	52,97,884
..	..	..	..	..	..	..	46,93,975	..	46,93,975
..	..	..	..	..	..	..	57,91,899	..	57,91,899
..	..	..	..	..	..	..	2,91,790	1,02,884	1,62,61,005
29,99,375	90,03,200	15,30,395	3,15,391	10,50,799	42,016	9,83,093	20,28,888	..	2,18,96,866
..	..	..	2,537	..	..	7,00,281	44,751	..	8,19,799
..	..	..	..	..	..	1,24,12,485	3,09,49,233	..	4,35,00,346
..	..	..	..	..	..	78,677	..	..	78,677
..	..	..	..	..	..	..	..	..	89,74,282
..	..	33,008	..	..	..	..	4,439	..	42,343
..	..	..	..	..	..	..	..	..	73,434
..	..	..	..	..	..	..	120	..	120
..	..	..	..	888	..	..	..	..	888
..	..	1,127	2,627	..	..	..	..	..	13,160
3,062	..	75,250	1,987	267	..	459	4,949	..	98,221
5,48,71,200	6,00,03,647 (b)	3,03,29,329	1,69,73,304	2,62,40,034	3,00,72,761	4,64,35,350	6,72,76,719	75,16,003	60,91,25,433 (a) 7,23,500
..	2,414	..	..	1,058	..	2,839	5,510	..	30,428
5,48,71,200	6,00,03,223	3,03,29,329	1,69,73,304	2,62,38,976	3,00,72,761	4,64,32,711	6,72,71,209	75,16,008	60,91,95,005 (a) 7,23,500

(b) Includes figures for April, 1960 of the composite Bombay State.

REVENUE

Sale proceeds of sera and vaccines form the most important item of receipts under this head.

EXPENDITURE WITHIN THE REVENUE ACCOUNT

2. Grants for Public Health purposes constitute one of the important items of expenditure under this head. These include contributions to Local Bodies for the employment of Health Officers and for the development of sanitation (water supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health Funds. Expenses of combating epidemic diseases like plague, malaria and cholera and in connection with bacteriological

No. 57—ACCOUNT of RECEIPTS under PUBLIC HEALTH

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc.	11,48,136	3,614	6,67,004	9,42,736	21,000	..	2,614	..
Contributions	36,208	35,754	..	..	93,925	1,34,485	7,81,700	..
Subventions from Government of India for Development Schemes.	..	..	29,00,000	1,13,36,054	16,42,000	65,80,855	30,93,872	..
Income from endowments . . . . .	..	..	25,714	..	..	..	..	..
Recoveries of overpayments	18,66,920	93,374	14,615	1,100	72,898	42,011	26,750	..
Collection of payments for services rendered.	1,26,889	72,645	10,774	79,827	66,635	28,492	841	..
Miscellaneous	21,33,270	1,30,73,042	1,78,472	31,69,627	51,03,006	12,04,581	91,11,184	..
Receipts in England	1,747	..	..	..	..	..	..	..
Total	53,13,170	1,32,78,429	37,96,579	1,55,29,394	70,00,114	79,91,424	1,20,16,961	..
Deduct—Refunds	10,117	1,08,077	14,013	1,038	30,360	1,111	15,647	..
Total Receipts under Public Health.	53,03,053	1,31,70,352	37,82,566	1,55,28,356	69,69,754	79,90,293	1,20,01,414	..

No. 57-A—ACCOUNT of EXPENDITURE under PUBLIC HEALTH

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment	40,79,978	63,68,775	1,02,78,327	40,75,345	51,74,672	1,18,02,076	64,33,977	35,13,833
Grants for Public Health purposes.	15,14,06,780	2,70,329	12,74,635	41,98,813	2,67,892	3,54,336	1,67,343	11,00,793
Expenses in connection with epidemic diseases.	62,01,411	1,04,53,863	17,63,336	1,99,02,885	55,98,666	1,79,967	77,61,063	1,56,89,745
Bacteriological Laboratories	10,44,292	..	49,967	2,40,128	..	5,66,698	1,19,063	20,41,842
Leprosy	2,95,164	..	..	..	..	..	6,63,295	..
Pasteur Institutes . . . . .	..	..	3,31,960	45,335	..	..	..	..
Sustenance . . . . .	..	..	..	..	..	..	..	..
Works	9,025	37,47,363	2,47,881	36,34,576	23,79,007	21,92,539	24,11,460	24,95,390
Development Schemes . . . . .	..	..	..	..	..	..	..	..
Cost of Material and Equipment under Technical Co-operation Assistance Programme Malaria Eradication.	5,98,530	..	..	..	..	..	..	..
Repayment of Capital Expenditure on Grants for Development.	56,06,332	..	..	..	..	..	..	..
Miscellaneous	36,98,885	-1,53,589	..	..	..	..	93,719	..
Deduct—Amount met from Special Development Fund.	12,20,69,954	..	..	..	..	..	..	..
Charges in England—								
Stores	59,861	..	..	..	..	..	..	1,444
Contribution to Bureau of Hygiene.	..	..	..	..	..	..	..	..
Other Charges	3,239	..	..	1,693	..	..	..	..
Total Expenditure under Public Health.	5,11,03,333	2,06,81,741	(b) 1,41,45,998	(a) 3,21,01,898	1,34,20,136	1,50,95,616	2,38,48,899	2,82,42,947
Charged . . . . .	..	..	..	11,737	..	320	..	1,768
Voted	5,11,03,333	2,06,81,741	(b) 1,41,45,996	(d) 3,20,92,161	1,34,20,136	1,50,95,296	2,38,48,899	2,82,41,179

(a) Represents expenditure met from the Contingency Fund.

(b) Includes Rs. 8,984 on account of repayments to the Contingency Fund of the advances taken but not recouped in the previous year.

(c) Includes Rs. 93,061 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

(d) Includes Rs. 1,18,974 on account of repayments to the Contingency Fund of the advances taken but not recouped in the previous year.

(e) See footnote (a) on page 32.

Public Health
laboratories and Pasteur Institutes, together with the cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineers, make up the great bulk of the remaining expenditure. The receipts and charges in connection with bacteriological laboratories in Bombay are, however, classified under 'Medical'.

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT

70—Capital Outlay on Improvement of Public Health

3. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

During the year ended 31st March, 1961.

STATEMENTS

Item No.	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,69,000	3,03,557	3,35,099	..	3,09,510	636	5,22,004	1,37,561	..	49,69,181
2	6,02,177	2,57,233	2,00,076	..	..	1,436	9,428	2,61,450	..	24,16,773
3	1,67,54,260	39,33,000	86,58,689	19,19,000	43,52,600	25,32,000	3,32,000	17,97,068	4,92,000	6,53,23,398
4	..	..	..	..	..	..	..	..	..	25,714
5	32,534	95,576	66,513	592	27,240	13,198	34,458	11,855	..	21,00,634
6	1,66,405	1,77,697	5,603	..	23,882	5,086	7,81,325	11,27,471	..	26,73,573
7	4,73,249	55,38,945	27,19,873	90,026	1,21,122	42,47,437	6,13,401	4,23,833	1,97,931	4,84,04,039
8	..	..	..	..	..	..	..	..	..	1,747
9	1,95,97,625	1,03,11,009	1,19,85,853	20,09,618	48,34,354	67,99,793	22,92,616	37,67,238	6,89,031	12,62,14,107
0	19,378	24,320	1,27,464	340	1,264	6,012	21,822	4,257	..	3,86,197
1	1,85,77,747	1,02,86,188	1,18,58,389	20,09,278	48,33,090	67,93,781	22,70,794	37,62,981	6,89,931	12,58,27,917

During the year ended 31st March, 1961

STATEMENTS

Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) 1,09,13,463	60,06,547	18,03,272	44,21,605	19,64,122	82,44,392	25,13,293	3,67,182	8,83,20,859
(a) 58	6,06,655	7,66,200	62,49,634	62,15,382	8,67,501	1,50,604	..	(a) 58
3,41,606	68,12,440	82,44,407	51,87,448	36,35,575	(a) 1,50,000	25,09,964	10,65,856	17,44,28,406
96,95,334	5,08,514	79,806	14,241	1,7,210	..	2,91,550	10,33,848	(a) 1,50,000
..	20,27,346	5,08,197	..	..	..	1,32,631	1,15,215	10,23,35,498
..	..	18,459	..	..	..	1,16,927	..	5,13,390
..	..	..	..	..	..	-28,42,934	..	3,740,750
..	..	..	..	..	..	..	..	5,12,571
75,12,991	7,34,998	6,33,630	..	29,19,983	16,59,769	1,07,937	13,71,831	-28,42,934
..	..	..	..	..	1,42,8,247	1,93,70,463	..	4,15,59,254
..	..	..	..	..	..	..	..	3,36,58,710
..	..	..	..	..	..	..	..	5,93,533
..	..	3,18,216	..	..	..	..	..	61,24,548
..	7,57,581	..	..	..	..	..	..	43,61,366
..	..	..	..	..	..	..	..	12,20,69,934
..	..	..	..	..	..	..	..	61,305
..	..	300	..	..	..	120	..	320
133	..	..	..	..	1,133	..	..	6,193
3,06,90,878	1,55,24,900	89,24,279	1,55,72,928	1,49,13,272	2,75,71,086	2,09,06,047	28,88,066	33,59,33,912
(a) 58	..	..	800	..	(a) 1,50,000	..	..	(a) 1,50,058
..	1,55,24,900	89,24,279	1,58,72,128	1,49,13,272	2,75,71,006	2,09,06,047	28,8,066	33,59,10,317
..	..	..	..	..	(a) 1,50,000	..	..	(a) 1,50,058

(a) Includes figures for April, 1960 of the composite Bombay State.

No. 57-B—ACCOUNT of CAPITAL OUTLAY on Improvement of Public Health Outside the Revenue Account during and end of the year 1960-61.

	Rs.		Rs.
CENTRAL GOVERNMENT		GOVERNMENT OF GUJARAT.	
National Water Supply and Sanitation Scheme for Rural Areas	28,95,694	Rural Water Supply Schemes in Kharapat area of Ahmedabad & Amreli Districts	5,26,94
Total Expenditure outside the Revenue Account during 1960-61 (c)	28,95,694	Village Water Supply Scheme	12,47,70
Total Expenditure outside the Revenue Account to end of 1960-61	58,65,801	Rural Water Supply and Environmental Hygiene Sanitary Wells	1,18,70
		Water Supply and Sanitation in Rural areas of Kutch	3,90,14
		Rural Water Supply and Environmental Hygiene Certain Piped Water Supply in Rural areas of Saurashtra	1,17,50
		Grants to Municipalities for Water Supply Scheme in Saurashtra	9,65,00
		Deepening of Tanks in Rural area of Kutch (to provide water for drinking purposes to the Cattle)	3,18,00
		Dakore Water Supply Scheme	1,51,20
		Grants-in-aid for Water Supply and Drainage Schemes	21,07,50
		Other Schemes	12,30
		Total Expenditure during 1960-61	59,57,50
		Deduct—Expenditure Financed from Ordinary Revenues during 1960-61	5,77,50
		Net Expenditure outside the Revenue Account during 1960-61 (c)	53,79,90
		Total Expenditure to end of 1960-61	1,89,04,57
		Deduct—Expenditure financed from Porbander Water Supply Project Fund	1,39,20
		Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	5,77,50
		Net Expenditure outside the Revenue Account to end of 1960-61	1,81,88,50
STATE GOVERNMENTS		GOVERNMENT OF ANDHRA PRADESH	
		Improvement Works under Local Bodies	—1,70,310
		Hyderabad Water Works	82,06,527
		National Water Supply and Sanitation Schemes for Rural Areas	17,48,606
		Weil Sinking Department	4,61,914
		Total Expenditure during 1960-61 (c)	1,02,46,827
		Deduct Expenditure financed from Ordinary Revenues during 1960-61 . . . . .	..
		Net Expenditure outside the Revenue Account during 1960-61	1,02,46,827
		Total Expenditure to end of 1960-61 (a)	6,66,39,516
		Deduct Expenditure financed from Ordinary Revenues to end of 1960-61 (b)	1,67,05,904
		Net Expenditure outside the Revenue Account to end of 1960-61	4,99,33,612
		GOVERNMENT OF KERALA.	
		Works under the Comprehensive Rural Water Supply and Sanitation Schemes	96,01,47
		Total Expenditure outside the Revenue Account during 1960-61 (c)	96,01,47
		Total Expenditure outside the Revenue Account to end of 1960-61	4,63,24,60
		GOVERNMENT OF MADHYA PRADESH.	
		Subsidised Industrial Housing Scheme	9,56,40
		Other New Constructional Works	20,77,90
		Grants-in-aid to Water Supply Schemes	10,99,47
		Satna Water Supply Scheme	1,58,00
		Other Schemes	98,20
		Total Expenditure during 1960-61	43,88,10
		Deduct—Expenditure written back to Revenue	1,69,70
		Net Expenditure outside the Revenue Account during 1960-61 (c)	42,22,30
		Total Expenditure to end of 1960-61	3,20,42,50
		Deduct—Expenditure written back to Revenue	2,55,90
		Net Expenditure outside the Revenue Account to end of 1960-61	3,17,86,50
		GOVERNMENT OF BIHAR.	
		Works	51,72,180
		Urban Water Supply Scheme	14,22,413
		Hatia Water Supply Scheme	1,08,15,274
		Adityapur Water Supply	1,75,001
		Rural Water Supply	4,08,046
		Drainage and Sewerage of Urban areas	3,09,627
		Other Schemes	27,076
		Total Expenditure outside the Revenue Account during 1960-61 (c)	1,83,29,617
		Total Expenditure outside the Revenue Account to end of 1960-61	4,21,11,000
		GOVERNMENT OF MADRAS.	
		Grants-in-aid	—1,26,20
		Works	93,33,20
		Deepening of Wells	2,58,50
		Total Expenditure outside the Revenue Account during 1960-61 (c)	95,71,70
		Total Expenditure outside the Revenue Account to end of 1960-61 (d)	3,49,39,90

(a) Includes Rs. 8,72,478 incurred from Revenue Account under Major Head '43 A' in Ex-Hyderabad State upto 31-10-1956 since adjusted forms.

(b) Includes Rs. (—)6,72,478 representing the amount met from Revenue Account in Ex. Hyderabad State upto 31-10-56.

(c) This is voted.

(d) Includes a sum of Rs. 4,27,249 written back to Revenue Account (39. Public Health), upto 31-3-61.

57-B—ACCOUNT of CAPITAL OUTLAY on Improvement of Public Health Outside the Revenue Account during and to end of the year 1960-61—concl'd.

	Rs.		Rs.
GOVERNMENT OF MAHARASHTRA (a)		GOVERNMENT OF ORISSA.	
Urban Water Supply Scheme	3,91,852	Grant for Urban Water Supply and Drainage Scheme	16,92,462
Village Water Supply Scheme for Karmala Town, District Solapur	7,77,006	Total Expenditure during 1960-61	16,92,462
Construction of Wells in Marathwada Rural Water Supply	7,63,313	Deduct—Expenditure written back to Revenue	3,18,216
Rural Water Supply in Kharapet area of Ahmedabad, Amli and Kalaba District	7,77,637	Net Expenditure outside the Revenue Account during 1960-61	(a) 13,74,246
Modelling the Old Distribution System at Kolhapur	2,87,307	Total Expenditure to end of 1960-61	(c) 80,34,311
Urban Water Supply Scheme	1,16,442	Deduct—Expenditure written back to Revenue	3,18,216
Rural Water Supply Scheme	7,61,340	Net Expenditure outside the Revenue Account to end of 1960-61	77,16,095
Urban Water Supply Marathwada Well Works, etc. in Pathan and Ambord Talukas under V.W.S. and P.P. (Rural)	4,42,028	GOVERNMENT OF RAJASTHAN.	
Rural Water Supply Marathwada Well Works under Second Five Year Plan	5,73,868	Urban Water Supply Scheme	58,73,715
Rural Water Supply Sinking Wells in Vidarbha	2,57,017	Other Schemes	15,00,107
Drainage and Sewage Scheme	5,20,128	Total Expenditure outside the Revenue Account during 1960-61	(a) 73,82,822
Water Supply Scheme (Bombay)	11,04,909	Total Expenditure to end of 1960-61	3,53,06,367
Grant-in-aid for Water Supply and Drainage Schemes of Local Bodies	47,03,410	Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	30,97,324
Rural Water Supply and Environmental Hygiene	2,23,539	Net Expenditure outside the Revenue Account to end of 1960-61	3,22,09,043
Providing additional 3 M.G. Capacity and Pure Water Reservoir in the compound of Poona Cantonment Water Works	4,61,171	GOVERNMENT OF UTTAR PRADESH.	
Construction of masonry weir and earthen embankment for Poona Project	3,61,369	Rural Water Supply and Sanitation Schemes	7,65,242
Water Schemes	10,26,381	Drinking Water Supply Schemes in Hill & Backward Areas	1,52,811
Total Expenditure during 1960-61	1,36,08,715	Total Expenditure outside the Revenue Account during 1960-61	(a) 9,18,053
Deduct—Expenditure financed from Ordinary Revenues during 1960-61	4,59,189	Total Expenditure outside the Revenue Account to end of 1960-61	27,82,474
Expenditure outside the Revenue Account during 1960-61	(d) 1,31,49,526	GOVERNMENT OF JAMMU & KASHMIR.	
Total Expenditure to end of 1960-61	(b) 7,45,61,352	Installation of Filtration Plant at Nisheh	1,07,551
Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	15,59,259	Water Supply, Jammu Kandi Area	13,57,200
Expenditure outside the Revenue Account to end of 1960-61	(c) 7,30,02,093	Water Supply, Jammu City	4,23,240
		Water Supply, Poonch	1,02,484
		Rural Water Supply, Jammu	1,83,962
		Water Supply for North West Regions of Srinagar (Sindh Project)	8,25,353
		Other Schemes	6,56,878
		Total Expenditure outside the Revenue Account during 1960-61	(a) 36,56,668
		Total Expenditure outside the Revenue Account to end of 1960-61	1,75,55,953
		Total Expenditure (Central & States) during 1960-61	8,92,72,928
		Deduct—Expenditure (Central & States) financed from Ordinary Revenues during 1960-61	15,21,032
		Net Expenditure (Central & States) outside the Revenue Account during 1960-61	8,77,51,896
		Total Expenditure (Central & States) to end of 1960-61	41,27,20,532
		Deduct—Expenditure (Central & States) financed from ordinary Revenues to end of 1960-61	2,26,52,772
		Net Expenditure (Central & States) outside the Revenue Account to end of 1960-61	39,00,67,760
GOVERNMENT OF MYSORE			
Urban Water Supply Scheme for Belgaum	5,51,673		
Water Schemes	5,17,261		
Total Expenditure outside the Revenue Account during 1960-61	(a) 10,68,934		
Total Expenditure outside the Revenue Account to end of 1960-61	2,86,31,733		

(a) Includes figures for April 1960 of the composite Bombay State.

(b) This is voted.

(c) Includes Rs. 2,500 being the expenditure misclassified under "B-C.D.P., N.E.S. and L.D.W." in the accounts for 1959-60 now adjusted to the head "Village Water Supply Scheme". Includes expenditure of Rs. 7,34,10,347 to end of April 1960 incurred in the Composite Bombay State.

(d) Excludes Rs. 1,28,08,644 being the expenditure allocated to the Gujarat State.

(e) Excludes expenditure allocable from the former Hyderabad State and includes portion of that allocable to Gujarat State.

(f) Charged Rs. 4,528 and voted Rs. 1,31,44,998.

(g) Includes Rs. 43,41,827 transferred *p o forma* from '81-Capital Account etc.' due to change in accounting procedure.

REVENUE

Agricultural receipts are derived mainly from the experimental farms established by the Government and from botanical and other public gardens. Agricultural education, which also is dealt with under this head, contributes a small income in the shape of fees.

EXPENDITURE WITHIN THE REVENUE ACCOUNT

2. Under 'Agriculture' are included the cost of the Agricultural Department, the various agricultural experiments conducted by experts, experimental and model farms established by Government for improving agricultural methods, agricultural education and certain other miscellaneous expenditure. The expenditure connected with the development of co-operative credit among agriculturists is shown under a separate major head 'Co-operation'. See also Para 3 of the note on '41—Annual Husbandry on page 298.

No. 58—ACCOUNT of RECEIPTS under AGRICULTURE

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	1954-55 Rs.
Agricultural Receipts	1,13,18,640	79,07,419	22,91,085	57,44,349	52,39,273	16,29,042	34,41,576	1
Recoveries of overpayments	5,32,544	83,950	27,294	15,673	1,38,213	1,87,623	90,750	1
Fisheries	6,42,028	6,31,006	98,920	52,389	..	12,83,030	1,82,551	1
Collection of payments for services rendered	1,83,493	1,05,325	..	1,33,420	1,80,771	4,041	9,89,211	4
Subventions from the Government of India for Development Schemes.	..	91,25,995	6,96,200	1,24,05,299	45,01,001	23,97,668	40,08,298	1
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies.	..	..	1,51,859	3,27,740	..	..	2,936	1
Receipts in England	214	..	..	..	..	..	..	1
Total	1,26,76,919	1,78,53,995	22,65,368	1,86,78,870	1,00,59,348	55,01,404	87,15,312	1
Deduct—Refunds	1,87,707	1,71,758	9,304	3,55,008	15,398	923	1,86,614	1
Total Receipts under Agriculture	1,24,89,212	1,76,81,939	22,56,064	1,83,23,862	1,00,43,962	55,00,476	85,78,698	11

Agriculture

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.

the year ended 31st March, 1961.

GOVERNMENTS

Item No.	Government of Madras	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,49,95,997	86,83,296	35,30,930	9,31,906	78,91,023	20,00,421	1,38,39,146	2,15,79,497	4,74,355	11,14,97,949
2	1,84,974	1,01,098	49,234	66,634	62,624	26,352	16,956	6,547	70,469	16,60,035
3	21,73,946	..	4,34,241	2,48,076	5,25,759	3,80,504	..	6,49,654	1,38,648	74,40,152
4	58,321	17,382	9,810	233	..	10,225	1,70,243	11,241	..	18,70,616
5	75,62,436	64,05,174	59,56,545	12,22,041	41,80,900	35,90,641	1,05,70,882	19,60,000	22,492	7,46,05,652
6	..	..	..	24,404	..	..	..	4,12,474	..	2,19,413
7	..	..	..	..	..	..	..	..	..	214
8	2,49,71,174	1,52,06,844	99,80,790	24,93,294	1,26,60,306	60,08,143	2,45,97,227	2,46,19,413	7,05,964	19,79,94,031
9	1,16,738	1,08,081	27,402	18,674	44,834	37,693	43,204	66,928	3,770	13,44,027
10	2,48,54,436	1,50,98,763	99,53,358	24,74,620	1,26,15,472	59,70,450	2,45,54,023	2,45,52,485	7,02,194	19,66,50,004

(a) Includes figures for April, 1960 of the composite Bombay State.

No. 58-A—ACCOUNT of EXPENDITURE under AGRICULTURE

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	2,46,247	6,65,430	3,40,907	4,94,804	3,49,766	2,64,948	6,13,477
Superintendence	17,98,415	7,55,625	14,53,047	23,36,298	1,93,977	2,91,530	4,75,749
Subordinate and Expert Staff	1,01,59,740	4,84,828	2,49,484	1,81,692	10,45,292	—	21,16,821
Experimental Farms	48,06,346	16,80,304	1,69,378	53,56,105	7,87,251	7,49,646	11,05,771
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	9,51,345	78,89,348	6,08,848	2,15,45,518	29,25,716	26,90,453	19,45,815
Agricultural Experiments and Research.	75,02,021	33,76,913	81,23,612	43,26,797	46,80,398	23,97,394	63,70,896
Agricultural Education	1,64,873	..	8,77,876	21,22,982	6,94,599	6,87,846	31,98,244
Agricultural Development . . . . .	..	..	..	..	..	..	..
Agricultural Engineering	31,258	48,08,497	..	6,85,222	54,20,840	1,56,074	7,21,799
Boring Operations	23,54,124	6,98,773	..	24,67,187	..	..	4,59,324
Botanical and other Public Gardens.	..	..	4,228	..	..	..	7,83,979
Colonisation Schemes . . . . .	..	..	..	..	..	..	6,70,960
Indian Council of Agricultural Research.	24,40,640	..	..	..	..	..	..
Scheme for the improvement of Agricultural marketing in India.	33,72,699	4,80,827	..	..	..	84,419	70,602
Special Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..
Training in Agricultural Machinery Utilisation.	22,564	..	..	..	..	..	..
Payments of net proceeds of the Agricultural Produce Cess to the Indian Council of Agricultural Research.	49,57,590	..	..	..	..	..	..
Payments to Indian Lac Cess Committee against collection of Cess on Lac and Refuse Lac.	6,06,398	..	..	..	..	..	..
Payments to Indian Central Cotton Committee against Collection of Cess on Cotton.	8,80,887	..	..	..	..	..	..
Payments to the Indian Central Oilseeds Committee against collection of Cess on Oilseeds and Oils.	19,13,413	..	..	..	..	..	..
Payments to the Indian Central Coconut Committee against Collection of Cess on Copra.	6,46,048	..	..	..	..	..	..
Grants-in-aid, Contributions, etc.	8,48,90,104	18,47,322	(b) 15,47,162	2,142	66,67,471	3,126	19,98,368
Fisheries	75,45,109	37,98,063	14,98,063	6,99,265	..	24,82,082	16,06,947
Cane Development and Regulation of Sugar Industry.	..	..	..	..	..	..	1,41,642
Other Charges	65,91,482	2,109	26,200	..	..	..	13,52,224
Works . . . . .	..	..	13,57,181	..	..	..	..
Development Schemes	2,78,476	..	..	..	..	..	..
Miscellaneous	6,16,470	..	1,62,998	..	..	..	..
Deduct—Amount met from the Deposit Account of Grants made by other Governments, Local Funds or other outside Bodies.	..	..	..	..	..	..	..
Deduct—Amount met from Special Development Fund.	47,12,215	..	..	..	..	..	..
Deduct—Amount met from the Deposit Account of the Grant made by Indian Central Sugarcane Committee.	15,881	..	..	..	..	..	..
Deduct—Amount met from the Fund for the benefit of the Cotton Growers.	21,93,000	..	..	..	..	..	..
Charges in England—	..	..	..	..	..	..	..
Leave Salaries and Depotation Pay	..	..	..	..	..	..	..
Stores . . . . .	..	..	..	..	..	..	..
Other Charges	29,755	..	..	..	..	..	..
Contributions to the Bureau of Hygiene, etc.	..	..	..	..	..	..	56
Total Expenditure under Agriculture.	13,59,84,577	3,15,69,640	(b) 1,75,34,235	4,11,08,065	1,69,03,431	1,02,70,286	2,20,09,897
Charged	4,334	..	..	..	..	75,900	1,02,803
Voted	13,59,80,243	3,15,69,640	(b) 1,75,34,235	4,11,08,065	1,69,03,431	1,01,94,386	2,20,09,894
				(a) 2,99,756	(a) 58,71,850		

(a) Represents expenditure met from the Contingency Fund.

(b) Includes Rs. 2,27,000 being expenditure met out of Contingency Fund but not recouped in the previous year.

for the year ended 31st March, 1961.

Sl. No.	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,18,892	9,93,363	9,17,776	2,04,651	4,43,490	2,50,213	10,33,700	4,64,581	45,382	60,47,405
2	9,34,783	6,37,645	4,30,579	1,67,314	4,02,688	2,22,038	10,01,061	40,80,752	9,04,945	1,60,85,435
3	..	26,77,771	10,44,933	17,17,670	..	7,09,939	1,47,569	..	..	2,05,15,749
4	9,29,388	1,60,648	9,14,880	14,62,685	31,75,816	3,12,735	5,01,312	4,31,481	..	2,16,00,577
5	1,43,27,639	19,96,067	7,40,560	9,18,001	55,51,233	82,741	74,279	8,84,383	1,17,395	6,31,60,731
6	29,85,443	55,49,546	19,78,900	4,34,624	49,33,925	9,79,072	16,72,228	15,32,949	4,65,999	6,37,19,630
7	14,14,363	(c) 46,59,297	14,54,308	5,89,481	21,63,341	27,49,413	14,90,267	88,732	2,44,731	(e) 2,35,89,232
8	..	..	..	..	..	..	..	2,82,507	..	2,82,507
9	65,69,823	1,37,01,351	15,44,694	..	20,265	..	1,05,633	..	..	3,41,33,856
10	..	..	..	..	7,83,713	..	..	..	..	67,63,020
11	98,784	..	19,85,213	..	4,869	4,31,190	16,85,454	5,40,879	1,06,227	55,30,588
12	..	..	..	..	..	..	48,19,870	..	..	54,90,820
13	..	..	..	..	..	..	..	..	..	24,40,640
14	2,79,536	..	..	8,30,867	..	..	..	..	..	50,89,722
15	..	..	..	..	..	..	39,01,463	..	..	39,01,463
16	..	..	..	..	..	..	..	..	..	22,564
16a	..	..	..	..	..	..	..	..	..	49,57,590
17	..	..	..	..	..	..	..	..	..	6,05,386
18	..	..	..	..	..	..	..	..	..	8,80,887
19	..	..	..	..	..	..	..	..	..	19,13,413
20	..	..	..	..	..	..	..	..	..	6,46,048
21	2,800	5,53,369 } (a) 36,125 }	8,713	1,060	23,900	26,85,953	1,10,000	34,783	..	10,03,77,644 } (a) 36,125 }
22	87,74,634	..	19,63,286	16,29,354	5,42,803	1,52,585	..	22,71,314	4,18,257	2,76,52,332
23	..	..	..	..	..	..	32,84,538	..	..	33,98,180
24	21,43,395	..	44,28,453	24,80,711	..	37,94,050	..	..	..	2,07,09,875
25	4,19,846	..	..	22,699	3,28,463	..	2,13,693	..	..	22,41,851
26	..	..	..	..	..	..	2,14,67,255	3,48,87,776	..	5,67,33,507
27	..	..	..	..	..	..	..	..	3,33,121	11,03,586
27a	..	..	..	..	..	..	40,420	..	..	40,420
28	..	..	..	..	..	..	..	..	..	47,72,216
28a	..	..	..	..	..	..	..	..	..	15,581
29	..	..	..	..	..	..	..	..	..	21,93,000
30	..	..	..	..	..	..	..	..	..	..
31	..	..	..	..	..	..	..	..	..	..
32	..	..	..	..	..	..	..	..	..	..
33	..	..	..	320	..	..	..	..	..	30,131
34	..	..	..	..	..	..	..	93	..	93
34	3,44,66,785	(c) 3,08,78,090 } (a) 36,125 }	1,73,84,695	1,04,41,827	1,73,74,536	1,22,83,938	4,15,30,900	4,54,90,529	26,36,057	48,87,67,170 } (a) 62,07,731 }
35	24,244	773	126	..	..	..	73,276	111	..	2,81,567
36	3,44,42,541	3,08,77,317 } (a) 36,125 }	1,73,84,699	1,04,41,827	1,73,74,536	1,22,83,938	4,14,57,624	4,54,90,418	26,36,057	48,84,85,603 } (a) 62,07,731 }

(c) Includes Rs. 49,041 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

(d) Includes figures for April, 1960 of the composite Bombay State.

F. and FF.—Civil Administration.

58-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of AGRICULTURAL IMPROVEMENT and RESEARCH outside the REVENUE ACCOUNT during and to end of the year 1960-61

	Rs.		Rs.
CENTRAL GOVERNMENT		GOVERNMENT OF MADHYA PRADESH	
Grow More Food Schemes	13,14,925	Seed Multiplication and Distribution	11,82,146
Central Potato Research Institute	3,16,929	Soil Conservation and Land Development	—5,28,774
Development of Marine Fisheries	17,32,598	Minor Irrigation Schemes	23,74,200
Sugar and Sugarcane Research Institute	51,411	State Machine Tractor Stations	—11,51,200
Expansion of Indian Agricultural Research Institute	2,841	Development of Fisheries in Raipur District for the Settlement of Displaced persons from East Pakistan	1,16,700
Central Rice Research Institute	5,36,996	Total Expenditure during 1960-61 (Voted)	19,43,472
Sugarcane Breeding Institute, Coimbatore	94,348	Total Expenditure to end of 1960-61	(b) 6,24,95,700
Fisheries Development	21,656	GOVERNMENT OF MADRAS	
National Sugar Institute	8,71,141	Establishment of State Seed Farms to supply improved seeds of paddy, millets, cotton, groundnuts etc.	1,08,200
Construction of Central Control Laboratory and Regional Subsidiary Laboratories	16,269	Sugarcane Research Station at Nellikuppam	—
Training Scheme for Tractor Operators	2,70,967	Total Expenditure during 1960-61 (Voted)	1,08,200
Delhi Milk Supply Scheme	17,43,728	Total Expenditure to end of 1960-61	7,19,600
Central Mechanized Farm Suratgarh	11,14,539	GOVERNMENT OF MAHARASHTRA (x)	
Development of National Dairy Research Institute	2,27,734	Scheme for establishment of banaha research Sub-station in East Khandesh	18,200
Contribution to the National Co-operative Development and Warehousing Board	4,75,32,000	Establishment of Talukas Seed Multiplication Farms	17,93,500
Contribution to the Share Capital of Co-operative Societies in Union Territories	3,60,000	Scheme for Terracing of Land	6,71,400
Deduct—Receipt on account of Share Capital of Co-operative Societies	13,254	Scheme for the acquisition of Land for Gram Sevak Training Centre, Jalgaon	10,300
Total Expenditure during 1960-61 (Voted)	5,61,94,828	Deduct—Receipts and Recoveries on Capital Account	8,534
Total Expenditure to end of 1960-61	18,05,32,058	Total Expenditure during 1960-61 (Voted)	16,41,100
STATE GOVERNMENTS		Total Expenditure to end of 1960-61	(e) 1,84,96,000
GOVERNMENT OF ANDHRA PRADESH		GOVERNMENT OF ORISSA	
Tractor Ploughing Scheme	20,66,117	Agricultural Engineering Section	—
Reclamation of Waste land and scrub Forest	..	Major Irrigation Works in charge of Chief Engineer	11,91,000
Hiring Pump Sets and Agricultural Machinery	..	Minor Irrigation Works in charge of Civil Officers	14,61,000
Installation of Oil Engines on Taccavi	5,26,113	Scheme for Agricultural Information and Research	1,07,000
Sinking of Filter Point Tube Wells	1,23,648	Special Minor Irrigation Works incharge of Civil Officer	—
Sinking of New Wells	..	Lift Irrigation by Electricity	11,38,000
Improvement of Chillies	..	Total Expenditure during 1960-1961	(f) 38,98,000
Repairs to Old Wells	..	Total Expenditure to end of 1960-61	3,46,21,000
Seed Farms and Seed Stores	20,40,448	GOVERNMENT OF PUNJAB	
Construction of market yards	..	Grow More Food Schemes	18,69,000
Mango Research Station Sangareddy	..	Deduct—Receipts and Recoveries on Capital Account	23,35,000
Purchase and distribution of Tractors on Hire-purchase System	3,67,218	Total Expenditure during 1960-61 (Voted)	—4,65,000
Distribution of oil engines and electric motors on hire-purchase system	10,94,998	Total Expenditure to end of 1960-61	2,13,70,000
Total Expenditure during 1960-61 (Voted)	62,08,542	GOVERNMENT OF RAJASTHAN	
Total Expenditure to end of 1960-61	2,26,97,423	Grow More Food Schemes	4,50,000
GOVERNMENT OF ASSAM		Total Expenditure during 1960-61 (Voted)	4,50,000
Miscellaneous Schemes	36,471	Total Expenditure to end of 1960-61	38,00,000
Total Expenditure during 1960-61 (Voted)	36,471	GOVERNMENT OF UTTAR PRADESH	
Total Expenditure to end of 1960-61	53,49,254	Pesticides	—
GOVERNMENT OF BIHAR		Seeds and Implements Operation Scheme	1,49,500
Seed Multiplication Farm	16,53,191	Horticultural Development Scheme	6,000
Medium Irrigation Scheme	23,17,861	Jute Development Scheme	—
Acquisition of Land for Gram Sevika Training Centre	8,598	Disease-free Potato Scheme	4,100
Acquisition of Land and Building for accommodating Agricultural Offices	2,32,908	Cotton Expansion Scheme	4,400
Acquisition of Land for introduction of M.Sc. course at Bihar Agricultural College, Sabour	12,163	District Boring Operations	2,200
Total Expenditure during 1960-61	(e) 42,24,620	Plant Protection Operations	3,300
Total Expenditure to end of 1960-61	2,19,09,791	Total Expenditure during 1960-61	(d) 1,63,300
GOVERNMENT OF GUJARAT		Total Expenditure to end of 1960-61	8,83,300
Establishment of Taluka Seed Multiplication Farms	11,73,904	GOVERNMENT OF WEST BENGAL	
Scheme for establishment of Agricultural Station at Chanama, Vijapur, Dahegaon in North Gujarat tube wells area	13,145	Establishment of Jute Seed Multiplication Farm	1,20,000
Schemes for Terracing of Land	912	Greater Calcutta Milk Supply Scheme	—
Experimental Seed Multiplication Farms in Canal Zones at Palitana, Wankaner and Puna, Saso	3,562	Sisal Plantation at Rajnagar	1,20,000
Amount transferred to 40—Agriculture	—4,94,798	Agricultural Marketing Co-operative Society	1,80,000
Total Expenditure during 1960-61 (Voted)	6,96,725	Establishment of Seed Multiplication Farms	9,00,000
Total Expenditure to end of 1960-61	6,96,725	Deduct—Receipts and recoveries on Capital Account	2,40,000
GOVERNMENT OF KERALA		Total Expenditure during 1960-61 (Voted)	10,00,000
Scheme for Rubber Plantation	10,06,310	Total Expenditure to end of 1960-61	1,19,20,000
Total Expenditure during 1960-61 (Voted)	10,06,310	Total Expenditure (Central and States) during 1960-61	9,33,70,000
Total Expenditure to end of 1960-61	(a) 31,65,236	Total Expenditure (Central and States) to end of 1960-61	47,41,20,000

(a) Includes expenditure to end of March, 1960 on Rubber Plantations Agricultural Improvement and Research' from 1960-61 onwards. (Rs. 2,16,283) accounted for under '71—Capital Outlay on Schemes

(b) A sum of Rs. 1,61,14,739 relating to Grow More Food Schemes (Bhopal Region) has been taken over *proforma* on account of work by Central Tractor Organisation in former Bhopal State prior to 1-10-54.

(c) (i) Excludes Rs. 10,289 being the expenditure debitible to "72 Capital Outlay etc" Misclassified under this head during 1959-60. (ii) Excludes Rs. 4,653 being the expenditure debitible to "40—Agriculture" misclassified under this head during the year 1959-60.

(iii) Excludes expenditure allocable from the former Madhya Pradesh and Kutch States and includes that allocable to Gujarat State. (d) Charged Rs. 14,16,000 Voted Rs. 1,49,12,795, (e) Charged Rs. 12,162 Voted Rs. 42,12,458 (f) Charged Rs. 16,268 Voted Rs. 38,82,174.

(z) Includes figures for April, 1960 of the composite Bombay State.

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, 1961.

	STATE GOVERNMENTS					Total
	Central Government	Government of Gujarat	Government of Kerala	Government of Mysore	Government of Rajasthan	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Rural Development receipts . . . . .	..	2,58,801	88,323	15,20,728	163	18,68,015
Recoveries of overpayments	22,676	..	15,640	8,813	20 0	47,329
Collection of payments for services rendered	17,505	..	135	..	..	17,640
Subventions from the Government of India for Development Schemes.	..	..	3,48,437	73,98,380	..	77,46,817
Total	40,181	2,58,801	4,52,535	89,27,921	363	96,79,801
<i>Deduct—Refunds</i> . . . . .	..	..	153	145	..	298
Total Receipts under Rural Development	40,181	2,58,801	4,52,382	89,27,776	363	96,79,503

No. 59-A—ACCOUNT of EXPENDITURE on Rural Development for the year ended 31st March, 1961.

	STATE GOVERNMENTS				Total
	Central Government	Government of Kerala	Government of Mysore	Government of Rajasthan	
	Rs.	Rs.	Rs.	Rs.	
Direction and Organisation . . . . .	..	5,93,561	1,52,80,982	..	1,58,74,543
Grants-in-aid Contributions, etc.	85,32,277	35,77,298	2,56,000	..	1,23,65,575
Education Extension Centres . . . . .	..	3,89,647	..	..	3,89,647
Works . . . . .	..	80,030	..	..	80,030
<i>Deduct—Amount met from Special Development Fund</i>	1,12,827	..	..	..	1,12,827
Total Expenditure under Rural Development (Voted)	84,19,450	46,40,536	1,55,36,982	..	2,85,96,968

REVENUE

Formerly the nomenclature of these heads was "XXX/41-Veterinary". The present nomenclature has been adopted with effect from 1st April 1959.

2. 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.

No. 60—ACCOUNT of RECEIPTS under ANIMAL

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Item No.
Veterinary College and School fees	Rs. ..	Rs. 74,166	Rs. 29,863	Rs. 6,478	Rs. ..	Rs. 74,344	Rs. 36,223	1
Other receipts	20,07,737	16,34,900	3,30,212	15,24,880	2,98,178	2,90,724	12,13,307	2
Animal Husbandry . . . . .	..	..	..	..	..	..	..	3
Fisheries . . . . .	..	..	..	..	..	..	..	4
Collection of payments for services rendered	21,977	62,688	..	4,948	..	911	..	5
Transfer from the Deposit Account of the Grants made by other Governments, Local Funds or other outside Bodies.	..	..	86,986	..	..	..	..	6
Subventions from the Government of India for Development Schemes.	..	31,34,136	4,45,000	12,58,000	35,73,000	1,14,970	6,64,131	7
Receipts in England	156	..	..	5,000	..	..	..	8
Total	20,29,870	49,05,880	8,82,061	27,99,306	38,71,178	4,90,949	19,13,661	9
<i>Deduct—Refunds</i>	<i>1,53,250</i>	<i>15,402</i>	<i>..</i>	<i>7,375</i>	<i>663</i>	<i>173</i>	<i>441</i>	10
Total Receipts under Animal Husbandry	18,76,620	48,90,478	8,82,061	27,91,931	38,70,515	4,80,776	19,13,220	11

No. 60-A—ACCOUNT of EXPENDITURE under ANIMAL

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Item No.
Direction	Rs. ..	Rs. 3,59,434	Rs. ..	Rs. ..	Rs. 2,19,874	Rs. ..	Rs. 1,90,616	1
Superintendence	82,052	4,38,110	3,02,922	12,63,558	2,01,187	1,06,048	8,55,955	2
Veterinary Education and Research	50,73,282	15,14,034	5,16,034	10,35,421	91,576	4,26,423	13,15,310	3
Subordinate establishment	11,377	3,90,044	5,16,578	33,364	1,04,108	2,64,908	18,16,588	4
Hospitals and Dispensaries	5,06,064	22,86,367	11,58,560	24,13,303	13,62,056	8,71,830	33,79,748	5
Breeding Operations	9,30,951	77,03,787	9,80,740	58,64,656	10,17,633	8,72,733	17,69,445	6
Prizes . . . . .	..	..	..	1,81,325	..	..	..	7
Camel Specialist . . . . .	..	..	..	..	..	..	..	8
Bacteriologist . . . . .	..	..	..	..	..	..	8,61,869	9
Other charges	4,98,766	10,56,054	14,63,483	27,05,732	5,03,210	6,14,740	2,71,061	10
Works . . . . .	..	..	1,72,435	1,03,843	..	..	..	11
Animal Husbandry Experiments and Research.	..	..	..	..	..	..	..	12
Fisheries . . . . .	..	..	..	..	..	..	..	13
Development Schemes	38,266	..	..	..	..	..	..	14
Grants-in-aid, Contributions, etc.	1,76,75,972	2,20,752	..	12,000	..	5,142	1,85,797	15
Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..	16
<i>Deduct—Amount met from Special Development Fund.</i>	<i>4,12,478</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	17
Charges in England—Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	18
Stores	28,662	..	..	..	..	..	..	19
Other Charges	8,541	..	..	1,082	..	..	2,264	20
Total expenditure under Animal Husbandry	2,44,39,455	1,39,71,582	51,08,752	1,46,14,184	34,99,644	31,61,824	1,06,48,653	21
Charged Voted	2,44,39,455	1,39,71,582	51,08,752	1,46,14,184	34,99,644	31,61,824	1,06,04,720	22
							43,833	23

Husbandry

EXPENDITURE

3. The expenditure consists mainly of the cost of the Civil Veterinary Department, Veterinary education, the expenditure on the maintenance of Veterinary hospitals and dispensaries. It also includes expenditure pertaining to animal husbandry, live-stock, cattle farms, poultry farms and breeding operations of cattle and poultry, etc. Charges for breeding operations in States in which cattle, sheep and poultry breeding is under the control of Agricultural Department are, however, accounted for under "40-Agriculture".

HUSBANDRY for the year ended 31st March, 1961.

Item No.	Government of Madras	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,77,402	8,592	28,673	30,715	76,982	30,132	84,649	45,318	15,330	7,18,867
2	8,91,493	14,97,773	28,93,952	4,54,191	11,78,244	8,59,122	13,58,829	22,39,270	1,56,385	1,88,19,197
3	..	..	..	..	..	..	46,65,895	..	..	46,65,895
4	..	..	..	..	..	..	2,16,346	..	..	2,16,346
5	2,851	1,09,045	470	..	2,619	5,005	91,709	717	19	3,02,959
6	..	..	..	..	..	..	..	2,00,000	..	2,86,986
7	4,76,286	20,22,730	15,30,230	15,220	5,19,000	11,97,000	17,23,000	22,82,000	300	1,89,54,993
8	..	..	..	..	..	..	..	..	..	5,156
9	15,48,032	36,38,140	44,53,325	5,00,126	17,76,845	20,91,259	81,40,428	47,67,305	1,72,034	4,39,70,399
10	29,954	5,823	2,542	7,474	3,473	2,746	20,478	1,767	28	2,51,589
11	15,16,078	36,32,317	44,50,783	4,92,652	17,73,372	20,88,513	81,19,950	47,65,538	1,72,006	4,27,18,810

HUSBANDRY for the year ended 31st March, 1961.

Item No.	Government of Madras	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,56,141	2,68,453	1,57,959	1,47,461	1,79,942	1,48,820	2,88,685	..	49,245	22,65,630
2	3,54,425	7,44,775	2,55,844	37,903	3,13,575	4,56,333	6,42,114	8,22,294	49,727	69,26,722
3	16,20,949	16,64,690	4,75,440	9,60,926	9,93,099	8,23,161	10,54,173	12,82,562	41,980	1,88,94,060
4	4,97,033	5,93,290	2,84,578	2,97,582	20,44,448	32,592	..	3,80,926	..	72,67,416
5	10,25,966	26,08,221	28,50,251	25,74,142	9,08,085	19,12,123	13,87,732	11,44,175	8,54,089	2,82,40,712
6	81,46,063	38,33,982	27,39,044	14,57,985	28,71,758	11,77,059	15,57,534	..	7,23,050	4,16,46,400
7	..	..	..	..	..	..	..	974	..	1,82,199
8	..	..	..	..	7,524	..	..	..	..	7,524
9	..	..	..	..	..	..	2,80,391	..	..	11,42,360
10	3,75,691	16,38,644	17,75,114	6,01,696	..	13,91,512	37,185	94,395	4,09,097	1,34,37,380
11	25,917	..	..	2,25,645	3,689	..	1,29,804	..	..	6,81,333
12	..	..	..	..	..	..	69,81,127	..	..	69,81,127
13	..	..	..	..	..	..	5,77,591	..	..	5,77,591
14	..	..	..	..	..	..	54,46,831	44,95,955	..	99,81,052
15	..	..	..	..	..	21,29,181	..	..	..	2,02,28,844
16	..	..	..	..	..	..	8,990	..	..	8,990
17	..	..	..	..	..	..	..	..	..	4,12,478
18	..	..	..	..	..	..	..	..	..	..
19	..	..	..	..	..	..	..	..	..	28,662
20	..	..	57	..	..	..	..	..	..	11,944
21	1,23,01,185 (a)	1,13,52,055	85,38,287	63,03,220	73,22,120	80,75,781	1,83,92,157	82,21,281	21,27,188	15,80,77,368
22	57	..	..	..	..	..	7,230	..	..	51,220
23	1,23,01,128 (a)	1,13,52,055	85,38,287	63,03,220	73,22,120	80,75,781	1,83,84,927	82,21,281	21,27,188	15,80,26,148

(a) Includes Rs. 3,00,000 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

(b) Includes figures for April 1960 of the composite Bombay State.

These Major heads record the recoveries made and expenditure incurred

No. 61—ACCOUNT of RECEIPTS under Co-OPERATION

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	No. of
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Inc.
Audit fees	22,617	2,09,852	25,304	68,100	6,44,643	23,253	2,39,438	
Miscellaneous receipts	4,17,320	10,93,513	3,38,583	2,05,85,651	15,40,099	1,38,931	77,089	
Transfer from the Deposit Accounts of grants made by other Governments, Local Funds or other outside Bodies.	3,19,985	..	..	..	..	..	..
Subventions from the Government of India for Development Schemes.	..	38,44,030	10,55,235	10,653	..	63,140	2,05,000	
Total	7,59,922	51,47,395	14,19,122	2,06,64,404	21,84,742	2,25,324	5,21,527	
Deduct—Refunds	5,82,291	5,063	800	600	4,149	16,823	3,07,176	
Total Receipts under Co-operation.	1,77,631	51,42,332	14,18,322	2,06,63,804	21,80,593	2,09,496	2,14,349	

No. 61-A—ACCOUNT of EXPENDITURE under Co-OPERATION

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	No. of
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Inc.
Direction	77,356	6,09,336	13,57,526	3,33,588	1,59,223	1,72,848	22,32,685	
Superintendence	17,31,856	73,13,694	30,97,674	11,27,845	(a) 13,09,858	12,51,282	9,36,353	
Grants-in-aid	3,06,34,739	93,31,214	47,18,527	9,32,821	26,25,159	4,27,426	24,30,921	
Other charges	3,08,476	26,820	1,06,425	2,62,80,256	36,30,513	4,32,675	3,00,379	
Development Schemes	14,366	..	..	..	..	..	..
Expenditure on Sarvodya Scheme.	..	..	..	..	9,39,105	..	..
Transfer to the State Co-operation Development Fund.	..	..	..	..	..	..	..
Deduct—Amount met from the Deposit Account of the Grants, made by other Governments, local Funds, or other outside Bodies.	44,524	..	..	..	..	..	..
Deduct—Amount met from the Deposit account of the Grant made by National Co-operative Development and Warehousing Board.	..	..	..	..	..	..	12,41,340	
Works . . . . .	..	..	2,000	..	..	..	..
Transfer to the State Agricultural Credit Relief and Guarantee Fund.	..	..	50,000	..	45,000	..	..
Charges in England—								
Other Charges . . . . .	..	..	..	..	..	..	..
Total Expenditure under Co-operation.	3,27,22,269	1,72,80,964	93,32,162	2,86,74,510	(a) 87,08,862	22,94,231	46,58,998	
Charged . . . . .	..	..	..	..	19,296	..	..
Voted	3,27,22,269	1,72,80,664	93,32,162	2,86,74,510	(a) 86,89,576	22,94,231	46,58,998	

(a) Includes Rs. 4,331 on account of repayment to the Contingency Fund of advances taken but not recouped in the previous year.

Co-operation.

The Registrars, Co-operative Societies.

for the year ended 31st March, 1961.

GOVERNMENTS

No. of item	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,54,088	10,39,864	3,38,870	38,090	11,13,663	41	14,52,911	3,41,565	6,677	59,18,976
2	24,21,772	13,04,869	4,25,505	1,83,045	26,50,541	1,38,263	3,61,654	3,07,293	2,33,858	3,22,17,996
3	..	..	..	..	..	..	..	..	..	3,19,985
4	1,75,90,051	3,62,000	2,44,318	3,87,585	4,26,000	3,12,903	32,21,952	..	45,000	2,79,67,867
5	2,03,65,911	27,06,733	10,08,693	8,08,720	41,90,204	4,51,207	50,36,527	6,48,858	2,85,535	6,64,24,824
6	11,464	15,194	4,936	1,85,740	1,020	441	6,624	129	30	11,40,947
7	2,03,54,447	26,91,539	10,03,757	6,22,980	41,89,184	4,50,766	50,29,903	6,48,729	2,85,505	6,52,83,877

for the year ended 31st March, 1961.

GOVERNMENTS

No. of item	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Grand Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,17,472	3,22,935	29,76,945	3,57,549	5,20,890	7,36,285	5,61,251	..	80,738	1,10,16,526
2	86,73,111	37,96,417	11,12,251	18,85,711	70,66,766	17,22,628	17,97,154	21,13,845	6,68,733	4,57,05,178
3	1,16,85,643	48,07,998	2,34,838	1,05,780	..	39,22,952	28,58,400	..	4,15,251	7,51,41,660
4	..	70,97,229									20,30,662	24,89,669	..	1,39,792	13,25,666	1,01,986	70,533	4,43,41,096
5	..	..	..	..	..	..	1,12,62,966 (a) 6,36,000	18,20,075	..	1,30,97,407
6	..	13,73,496	
7	..	..	..	..	..	..	..	92,070	..	92,070
8	..	..	..	..	..	..	..	..	..	44,524
9	..	16,10,000	10,48,800	5,89,950	..	15,47,302	..	..	..	59,37,392
10	..	..	..	3,000	..	..	1,968	..	..	6,968
11	..	3,12,500	..	..	..	..	..	1,00,000	..	5,07,500
12	..	..	..	..	..	..	..	..	..	..
13	2,08,76,226	1,62,00,575 (a) 8,642	53,05,896	43,51,759	75,87,656	49,74,355	1,78,07,405 (a) 6,36,000	42,27,976	12,35,255	18,62,39,099 (a) 6,44,042
14	145	1,411 (a) 8,642	..	39	..	..	3,789	..	..	24,670 (a) 8,642
15	2,08,76,081	1,61,99,164	53,05,896	43,51,720	75,87,656	49,74,355	1,78,03,616 (a) 6,36,000	42,27,276	12,35,255	18,62,14,429 (a) 6,36,000

(a) Represents expenditure met from Contingency Fund.

(x) Includes figures for April 1960 of the composite Bombay State.

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F. and FF.—Civil Administration.

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 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 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".

No. 62—ACCOUNT of RECEIPTS under INDUSTRIES AND SUPPLIES

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	No. of lines
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Industries	2,40,156	1,33,10,069	..	87,84,149	33,48,175	(a)— 6,16,992	
Receipts from Cottage and Small Scale Industries.	14,78,543	12,90,674	4,10,158	84,93,692	2,80,698	3,09,830	
Receipts from Khadi Schemes	1,38,408	..	..	..	..	..
Receipts from Handloom Schemes	1,50,466	..	..	..	..	..
Salt	18,68,182	..	..	..	..	..
Cinchona Plantations . . . . .	..	..	..	..	..	..
Overseas Communication Service	2,22,42,936	..	..	..	..	..
Government of Test House Service	5,98,453	..	..	..	..	..
Fees on account of purchase of stores through the Ministry of Works, Housing and Supply.	74,00,004	..	..	..	..	..
Fees on account of Inspection of Stores purchased through the Ministry of Works, Housing and Supply.	63,66,533	..	..	..	..	..
Fees on account of Inspection of Stores not purchased through the Ministry of Works, Housing and Supply.	30,42,690	..	..	..	..	..
Dividends from Investment in Commercial and other Concerns.	3,20,10,250	27,66,205	..	..	..	..
Other Miscellaneous Receipts	1,91,92,387	..	28,095	..	..	..
Fisheries . . . . .	..	..	..	..	1,77,042	..	
Price Control of Iron and Steel	31,81,01,822	..	..	..	..	..
Recoveries of overpayments	14,18,278	1,07,262	346	144	21,538	12,133	
Collection of Payments for services rendered.	1,45,037	1,73,369	..	16,298	57,167	..	
Subventions from the Government of India for Development Schemes.	..	55,54,500	9,54,000	42,14,977	10,19,000	26,25,510	
Receipts in England	61,13,501	..	..	..	..	..
Total	42,05,58,346	2,32,24,199	13,92,599	2,15,09,260	49,03,620	23,30,481	
<i>Deduct—Refunds</i>	<i>10,03,106</i>	<i>55,477</i>	<i>42,068</i>	<i>46,957</i>	<i>1,43,851</i>	<i>75,084</i>	
Total Receipts under Industries and Supplies.	41,95,55,240	2,31,68,722	13,50,531	2,14,62,303	47,59,769	22,55,397	

(a) Details are as under—

Gross Receipts	1,12,92,708
<i>Deduct—Working Expenses</i>	<i>1,19,09,700</i>
Net Receipts	—6,16,992

Capital Expenditure

43-A—Capital Outlay on Industrial Development within the Revenue Account.

72—Capital Outlay on Industrial Development outside the Revenue Account.

These capital major heads exhibit the capital outlay on certain Industrial Development Schemes undertaken by the Central and State Governments. All expenditure of a capital nature is recorded in the first instance under the head "72-Capital Outlay on Industrial Development outside the Revenue Account", and any expenditure which a Government may decide to meet from Revenue is deducted from the total expenditure recorded under this head and transferred to the head "43-A—Capital Outlay on Industrial Development within the Revenue Account".

Capital Outlay on Salt works within/outside the Revenue Account which was previously recorded under the major heads "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 up to 31st March, 1948 has also been transferred *proforma* to these major heads in the accounts for 1948-49.

for the year ended 31st March, 1961.

GOVERNMENTS

No. of States	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	26,64,158	92,76,323	1,02,44,641	16,20,79,931	14,02,898	17,56,283	2,59,722	3,06,35,364	37,52,819(b)	—43,55,470	24,27,82,246
2	28,39,014	14,02,542	2,33,557	2,95,445	15,241	..	5,55,967	..	43,08,705	..	2,19,14,066
3	..	52,53,899	..	..	..	..	..	..	..	..	54,42,307
4	..	..	..	..	..	..	..	..	..	..	1,50,466
5	..	..	..	..	..	..	..	..	..	..	18,68,182
6	..	6,53,997	..	..	..	..	..	..	21,95,911	..	28,49,908
7	..	..	..	..	..	..	..	..	..	..	2,22,42,936
8	..	..	..	..	..	..	..	..	..	..	5,98,453
9	..	..	..	..	..	..	..	..	..	..	74,00,004
10	..	..	..	..	..	..	..	..	..	..	63,66,533
11	..	..	..	..	..	..	..	..	..	..	30,42,890
12	..	..	..	..	..	..	..	..	1,11,195	..	3,49,09,750
13	5,52,160	..	..	25,17,341	..	3,54,290	27,00,164	..	..	..	2,63,44,946
14	..	..	19,52,722	..	..	..	..	..	..	..	21,29,764
15	..	..	..	..	..	..	..	..	..	..	31,81,01,822
16	44,378	54,432	85,207	44,787	39,147	8,771	4,026	31,800	892	..	18,73,141
17	437	11,324	3,67,817	..	..	31,879	3,296	2,296	6,085	..	8,15,005
18	5,59,829	1,20,54,283	25,69,805	44,81,516	46,74,800	24,87,000	18,82,713	1,18,05,024	80,30,407	..	6,29,03,363
19	..	..	..	38,94,192	..	..	..	..	..	..	1,00,07,693
20	66,59,985	2,87,06,799	1,54,43,749	17,33,13,212	61,32,086	46,38,223	54,05,888	4,24,74,484	1,84,06,014	—43,55,470	77,07,43,475
21	824	2,23,617	1,56,416	3,29,196	413	16,08,013	3,444	6,48,513	6,018	..	43,47,997
22	66,59,161	2,84,83,182	1,52,87,333	17,29,84,016	61,31,673	30,30,210	53,97,444	4,18,25,971	1,83,99,996	—43,55,470	76,63,95,478

(x) Includes figures for April, 1960 of the composite Bombay State.

(b) See footnote (b) on page 27

No. 62-A—ACCOUNT of EXPENDITURE under INDUSTRIES AND SUPPLIES

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	2,52,93,043	80,06,362 (a) 5,760	3,23,688	1,36,85,865	19,55,372	9,98,953	45,84,978
Outage and Small Scale Industries.	22,37,519	67,30,167	61,98,240	79,41,232	51,74,021	48,14,294	55,78,925
Salt	47,56,804	..	..	..	..	..	..
Catechona Plantations . . . . .	..	..	..	..	..	..	..
Payments to Indian Coffee Board against collection of Cess on Coffee	22,37,000	..	..	..	..	..	..
Birmur Resin and Turpentine Factory.	..	..	..	..	..	..	..
Payments to Indian Rubber Board against collection of Cess on Rubber.	15,39,220	..	..	..	..	..	..
Fisheries . . . . .	..	..	..	..	17,23,432	..	..
Payments to Indian Tea Board against collection of Cess on Tea.	65,00,000	..	..	..	..	..	..
Government Test House	20,63,448	..	..	..	..	..	..
Scientific and Industrial Research . . . . .	..	..	..	..	..	..	91,461
Expenditure on Development of Handloom Industry.	31,81,394	..	..	..	..	..	..
Expenditure on Development of Coir Industry.	8,00,000	..	..	..	..	..	..
Overseas Communication Service	1,22,24,482	..	..	..	..	..	..
Grants in aid, Contributions, etc.	22,26,24,818	14,78,465	24,28,466	9,97,208	..	57,301	7,85,625
Directorate General	1,68,65,512	..	..	..	..	..	..
Purchase Organisations . . . . .	..	2,83,912	..	..	..	..	..
Inspection Organisations . . . . .	..	8,35,731	..	..	..	..	..
Other Organisations	93,92,911	11,82,525	..	..	..	..	11,41,684
Central Sericultural Research Station.	2,40,750	..	..	..	..	..	..
Price Control of Iron and Steel	17,28,92,410	..	..	..	..	..	..
Deduct—Amount met from Iron and Steel Equalisation Fund.	17,28,92,410	..	..	..	..	..	..
Development Schemes . . . . .	..	..	..	..	..	..	..
Development of Khadi Industry . . . . .	..	..	..	..	..	..	..
Deduct—Amount met from Special Development Fund.	5,72,565	..	..	..	..	..	..
Works	6,789	..	5,30,019	..	..	..	..
Charges in England—	..	..	..	..	..	..	..
Leave Salaries and Depotation Pay.	44,929	..	..	..	..	..	..
Payment to the Common-wealth Telecommunications Board.	57,000	191,00,722	002,15,2	11	..	..	..
Stores	25,726	..	..	..	..	..	..
Other charges	225	..	..	279	..	..	..
India Stores Department, London.	70,63,435	..	..	..	..	..	..
Government Scholarships . . . . .	..	9204	177,8	711,92	787,14	702	..
Deduct—Amount met from Cotton Textile Equalisation Fund.	25,52,723	..	978,12	..	..	578,70,6	..
Deduct—Amount met from the Fund for Development of Handloom and Khadi Industry.	..	317,52,31	000,78,12	002,17,04	315,18,14	602,00,72	..
Transfer to Iron and Steel Equalisation Fund.	31,80,96,922	..	..	..	591,10,86	..	..
Transfer to Industrial Loan Fund	..	..	..	..	..	..	..
Total Expenditure under Industries and Supplies.	63,21,06,329	1,85,17,162 (a) 5,760	94,80,413	2,28,24,584	88,57,815	58,70,548	1,21,82,073
Charged	9,47,081	2,49,000	..	..	..	..	..
Voted	63,21,59,248	1,82,73,922	94,80,413	2,28,24,584	88,57,815	58,70,548	1,21,82,073

(a) Represents expenditure met from the Contingency Fund.

(b) Includes Rs. 52,614 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

the year ended 31st March, 1961.

EXPENDITURE

Government of Madras	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,99,57,816	62,01,000	17,28,86,567 } (a) 1,92,324	57,29,243	85,26,127	29,46,244	3,56,97,479	72,85,866	14,53,772	31,55,32,475 } 1,98,084
32,14,942	96,69,700	50,65,089	1,87,298	..	7,86,444	..	16,52,325	16,679	5,92,71,875
..	4,556	..	47,61,360
14,10,981	30,75,868	..	54,86,849
..	22,37,000
..
..	15,39,229
..	45,62,777	..	..	..	..	..	..	..	62,91,189
..	65,00,000
..	20,63,448
..	21,910	..	..	14,981	1,28,838
..	31,61,384
..	8,00,000
..	1,22,24,482
3,32,188	..	1,99,735	..	..	18,26,136	7,61,655	..	..	23,14,61,597
..	1,68,68,612
..	2,83,912
..	8,35,731
..	361	..	1,54,673	..	..	..	1,18,72,153
..	2,40,750
..	17,28,92,410
..	17,28,92,410
..	1,51,62,090	1,21,81,122	..	2,73,43,212
96,52,956	96,52,956
..	5,72,865
1,45,758	99,261	..	..	3,00,661	93,051	..	11,76,379
..	1,724	..	46,663
..	57,000
..	18	..	25,744
..	..	13,881	..	..	..	..	1,201	..	15,686
..	70,63,435
..	6,791	..	..	..	..	6,791
..	25,52,733
..
..	31,80,96,922
..	50,50,000	..	..	..	..	50,50,000
3,57,19,641	2,04,33,537	17,81,65,272 } (a) 1,92,324	60,16,163	(b) 1,35,82,918	87,35,446	5,19,21,725	2,42,95,831	14,85,412	1,04,69,95,469 } (a) 1,98,084
11,36,313	..	83,55,339	36,082	..	4,113	1,445	790	..	1,07,30,154
3,45,83,328	2,04,33,537	16,98,09,942 } (a) 1,92,324	59,80,061	1,35,82,918	87,31,333	5,19,20,230	2,42,95,841	14,85,412	1,03,64,63,399 } (a) 1,92,084

Includes figures for April, 1960 of the composite Bombay State.

No. 62 B—ACCOUNT OF CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

CENTRAL GOVERNMENT	Rs.	CENTRAL GOVERNMENT— <i>concid.</i>	Rs.
<i>Investments in Government Commercial Undertakings—</i>		Brough forward.	71,31,59,505
Government Housing Factory	5,00,000	<i>Miscellaneous—</i>	
Establishment of a Second Shipyards at Cochin	19,98,000	Grants to the Council of Scientific and Industrial Research	2,31,00,000
Overseas Communication Service	22,85,686	Equipment for Indian School of Mines and Applied Geology	2,35,00,000
Establishment of an Alloy Steel Plant	1,80,000	Oil Exploration Scheme	8,90,00,000
<i>Investments in Other Commercial Concerns—</i>		Acquisition of Coal bearing Areas	4,90,00,000
Purchase of Shares of Fertilizers, Chemicals of India Ltd.	6,90,00,000	Capital Equipment—Bhilai Project	5,00,00,000
Investment in the Eastern Shipping Corporation	1,80,00,000	Institute for Small Scale Industries	10,80,00,000
Investment in the Western Shipping Corporation Ltd.	5,65,00,000	Equipment for Indian Bureau of Mines	54,15,00,000
Purchase of Shares of Hindustan Machine Tools, (Private) Ltd.	50,00,000	Air Corporation	3,38,70,000
Purchase of Shares of the Hindustan Heavy Engineering Corporation	4,53,69,325	Department of Atomic Energy	2,63,60,000
Purchase of Shares of Heavy Electricals (Private) Ltd.	10,50,00,000	Oil and Natural Gas Commission	14,25,00,000
Purchase of Shares of Hindustan Shipyards Ltd.	19,55,004	Acquisition of land for Hindustan Steel Ltd.	7,70,00,000
Purchase of Shares of Building Construction Corporation	3,00,000	<i>Deduct—Expenditure financed from Ordinary Revenues (Salt Works)</i>	2,10,00,000
Purchase of Shares of Neyveli Lignite Corporation (Private) Ltd.	19,90,00,000	<i>Deduct—Amount on Discarded Asset</i>	6,00,00,000
Purchase of Shares of Hindustan Housing Factory (Private) Ltd.	685	<i>Deduct—Receipts and Recoveries on Capital Account</i>	2,04,10,000
Investment in the Share Capital of the Oil India (Private) Ltd.	2,00,00,000	<i>Deduct—Amount met from Special Development Fund</i>	1,40,30,000
Investment in Share Capital of National Mineral Development Corporation	1,27,50,000	<i>Deduct—Amount met from Depreciation Reserve Fund</i>	3,49,00,000
Investment in Share Capital of Indian Refineries (Private) Ltd.	4,40,00,000	Total Expenditure outside the Revenue Account during 1960-61 (Voted)	91,27,50,000
Capital Outlay on Salt Works	4,11,630	Total Expenditure to end of 1960-61	6,15,21,20,000
Purchase of Shares in Hindustan Organic Chemicals	40,00,000	<i>Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61</i>	60,30,00,000
Investment in Orissa Mining Corporation (Private) Ltd.	2,50,000	Net Expenditure outside the Revenue Account to end of 1960-61	6,14,60,70,000
Purchase of Shares of Rehabilitation Industries Corporation	10,00,000		
Purchase of Shares of Indian Oil Company	55,00,000		
National Industrial Development Corporation Ltd.	25,00,000		
Purchase of Shares of Hindustan Telephones (Private) Ltd.	8,80,000		
Purchase of Shares of Sikkim Mining Corporation	7,35,000		
Shares of Investment and Industrial Corporation	17,175		
Purchase of Shares of National Coal Development Corporation (Private) Ltd.	11,55,27,000		
Purchase of Shares of Hindustan Photo Film Manufacturing Corporation	15,00,000		
Carried over	71,31,59,505		

ending and to end of the year 1960-61

STATE GOVERNMENTS		Rs.	STATE GOVERNMENTS—contd.		Rs.
GOVERNMENT OF ANDHRA PRADESH			GOVERNMENT OF KERALA		
<i>Investments in Government Commercial Undertakings—</i>			<i>Investments in Government Commercial Undertakings—</i>		
Andhra Paper Mills		37,35,156	Ceramic and Porcelain Factory including Vanchy Clay Mines		—58,462
Co-operative Sugar Factories		20,00,000	Spinning Mill at Trivandrum		11,36,223
Andhra Pradesh Road Transport Corporation		81,73,461	Other Undertakings		4,75,981
Other Concerns		3,89,613			
<i>Investments in Other Commercial Concerns—</i>			<i>Investments in Other Commercial Concerns—</i>		
Andhra Co-operative Spinning Mills Ltd.		2,50,000	Travancore Titanium Products Ltd.		1,30,640
Singareni Collieries, Limited		52,55,460	Travancore Cochin Chemicals		22,50,000
Contribution to Share-Capital of Co-operative Credit Institutions		26,40,000	Premiers Tyres Ltd.		12,50,000
Other Concerns		67,03,419	Other Concerns		—22,03,519
<i>Miscellaneous—</i>			<i>Miscellaneous—</i>		
Establishment of Industrial Estates		26,80,228	Cost of lands acquired and leased out for Industrial Concerns		1,57,991
Other Concerns		7,97,052	Industrial Estate		7,11,862
Deduct—Receipts and Recoveries on Capital Account		1,76,600	Share Contribution to Banks, Trading & Ware Housing Corporation and Marketing Societies		18,55,000
Deduct—Amount met from Industrial Research and Development Fund		25,00,000			
Total Expenditure outside the Revenue Account during 1960-61 (Voted)	(o)	2,99,47,787	Total Expenditure outside the Revenue Account during 1960-61	(c)	57,05,721
Total Expenditure to end of 1960-61		10,78,85,932	Total Expenditure to end of 1960-61		10,66,90,719
Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	(a)	12,37,478	Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61		8,215
Net Expenditure outside the Revenue Account to end of 1960-61	(b)	10,66,48,454	Total Expenditure outside the Revenue Account to end of 1960-61		10,66,82,504
GOVERNMENT OF ASSAM			GOVERNMENT OF MADHYA PRADESH		
<i>Investments in Government Commercial Undertakings—</i>			<i>Investments in Other Commercial Concerns—</i>		
Development of Sericulture and Weaving and Cottage Industries		13,85,293	Purchase of Shares of the Madhya Pradesh Co-operative Bank Ltd., Nagpur and of selected Central Banks		3,60,000
<i>Investments in Other Commercial Concerns—</i>			<i>Investments in Shares of Large sized Primary Credit Societies</i>		
Purchase of Shares of Spun Silk Mill		18,40,267	Investments in Shares of Co-operative Agricultural Associations		5,53,000
Purchase of Shares of Assam Tanneries Ltd.		1,27,500	Other Concerns		29,14,580
Purchase of Shares of Assam Cement Company Ltd.		7,50,000			
Oil Refinery Shares (Purchase and Development of Land)		7,44,733	<i>Miscellaneous—</i>		
Transportation and Distribution of Natural Gas		19,901			22,76,236
Purchase of Shares of the National Project Construction Corporation (Private) Ltd.		8,00,000	Total Expenditure outside the Revenue Account during 1960-61 (Voted)		58,05,575
Development of Co-operatives		8,90,000	Total Expenditure to end of 1960-61	(d)	6,57,40,949
Total Expenditure outside the Revenue Account during 1960-61 (Voted)		65,57,394	Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61		1,935
Total Expenditure to end of 1960-61		2,96,35,600	Net Expenditure outside the Revenue Account to end of 1960-61	(d)	6,57,38,964
Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61		10,00,000			
Net Expenditure outside the Revenue Account to end of 1960-61		2,86,35,600	GOVERNMENT OF MADRAS		
GOVERNMENT OF BIHAR			<i>Investments in Government Commercial Undertakings—</i>		
<i>Investments in Government Commercial Undertakings—</i>			<i>Investments in Government Commercial Undertakings—</i>		
Superphosphate Factory		27,76,786	Cinchona Plantations		2,96,208
Deduct—Receipts and Recoveries on Capital Account		59,893	Other Commercial Undertakings		21,00,000
High Tension Insulator Porcelain Factory		42,68,895			
<i>Investments in Other Commercial Concerns—</i>			<i>Investments in Other Commercial Concerns—</i>		
Scheme—Progressive expenditure of which is less than Rs. 25 lacs		6,38,563	Contribution towards Share Capital of Spinning Mills at Tirunelveli and Ramanathapuram		2,00,000
Total Expenditure outside the Revenue Account during 1960-61 (Voted)		76,24,351	Contribution towards the Spare capital of State Co-operative Marketing Societies and Primary District Marketing Societies		11,20,310
Total Expenditure outside the Revenue Account to end of 1960-61		4,83,33,207	Contribution towards Share Capital of Madras Co-operative Bank and Central Co-operative Banks		64,80,000
GOVERNMENT OF GUJARAT			<i>Other Commercial Concerns</i>		
<i>Investments in Other Commercial Concerns—</i>			<i>Other Commercial Concerns</i>		
Extension of Agricultural Credit Institutions		57,99,725	Total Expenditure outside the Revenue Account during 1960-61 (Voted)		1,14,50,668
Investment in Gujarat State Road Transport Corporation		53,62,000	Total Expenditure to end of 1960-61		7,14,43,443
Other Items		1,05,94,134	Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61		2,65,737
Deduct—Receipts and Recoveries on Capital Account		1,02,73,864	Net Expenditure outside the Revenue Account to end of 1960-61		7,11,77,706
Total Expenditure outside the Revenue Account during 1960-61 (Voted)	(e)	43,35,725			
Total Expenditure outside the Revenue Account to end of 1960-61	(e)	43,35,725			

For footnotes (o), (a), (b), (c), (d) and (e) see page 309.

F. and FF.—Civil Administration.

No. 62-B—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT

STATE GOVERNMENTS— <i>contd.</i>		STATE GOVERNMENTS— <i>contd.</i>	
	Rs.		Rs.
GOVERNMENT OF MAHARASHTRA (x)		GOVERNMENT OF ORISSA—<i>concl.</i>	
<i>Investments in Government Commercial Undertakings—</i>		Brought forward	
Expenditure on account of Electrification, Machinery Rehabilitation etc. of Shri Shahu Chhatrapati Mills, Kolhapur	2,87,016	<i>Investments in Other Commercial Concerns—</i>	
Establishment of Trading and Industrial Estates	16,32,520	Share Capital Contribution to Baripada Urban Co-operative Bank Ltd.	1,80,000
Chitali Distillery	12,39,178	Share Capital Contribution to Small Medium and Heavy Industries	11,75,000
Other Miscellaneous Schemes	19,993	Purchase of Shares in Orissa Mining Co-operation	2,50,000
Investment in the Bombay/Maharashtra Co-operative Housing Finance Society Ltd.	15,00,000	Purchase of Shares in State Apex Weavers Society	1,00,000
Subscription to the Share Capital of Co-operative Sugar Factories	5,00,000	Orissa State Finance Corporation Share Capital Contribution to Co-operative Grain Gola Cash Credit and Thrift Societies	2,92,000
Contribution to the Share Capital of Co-operative Processing Societies	(e) 55,00,000	Purchase of Shares in Co-operative Spinning Mills	5,00,000
	26,70,560	Total Expenditure outside the Revenue Account during 1960-61	(k) 26,60,000
Contribution to the Share Capital of Co-operative Marketing Societies	7,90,733	Total Expenditure to end of 1960-61	3,07,30,000
Contribution to the Share Capital of Industrial Co-operatives (including District Industrial Co-operative Association)	8,06,315	Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	58,60,000
Contribution to Bombay, Saurashtra and Kutch States Road Transport Co-operations and the Provincial Motor Transport Service, Vidarva	41,03,000	Net Expenditure outside the Revenue Account to end of 1960-61	2,48,50,000
Extension of Agricultural Credit Contribution to the Share Capital of the Capital Credit Institution	67,01,500		
Investments in other Miscellaneous Commercial Concerns	4,49,735	GOVERNMENT OF PUNJAB	
Deduct—Expenditure financed from Depreciation Reserve Fund of Shri Shahu Chhatrapati Mills, Kolhapur	2,80,016	<i>Investments in Government Commercial Undertakings—</i>	
Total Expenditure outside the Revenue Account during 1960-61 (Voted)	2,03,90,524	Development of Industrial Area Scheme	—23,19,000
	(e) 55,00,000	<i>Investments in Other Commercial Concerns—</i>	
Total Expenditure to end of 1960-61	(f) 26,80,19,484	National Projects Constructions Corporation Private Ltd., Delhi	10,00,000
	(e) 55,00,000	Co-operative Banks	7,00,000
Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	(g) 31,77,411	Primary Marketing Societies	3,60,000
Net Expenditure outside the Revenue Account to end of 1960-61	(f) & (h) 26,48,42,073	State Warehousing Corporation	3,00,000
	(e) 55,00,000	Lahoul Kuth growers Co-operative Marketing Society Ltd., Late (District Kangra)	5,00,000
		State Marketing Federation	1,00,000
		Co-operative Sugar Mills	27,90,000
		Deduct—Receipts and Recoveries on Capital Account	17,45,500
		Total Expenditure outside the Revenue Account during 1960-61 (Voted)	(q) 11,88,000
		Total Expenditure to end of 1960-61	4,18,73,000
		Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	50,00,000
		Net Expenditure outside the Revenue Account to end of 1960-61	4,18,23,000
		GOVERNMENT OF RAJASTHAN	
		<i>Investments in Other Commercial Concerns</i>	
		12,80,000	
		<i>Miscellaneous</i>	
		22,76,900	
		Total Expenditure outside the Revenue Account during 1960-61	
		(l) 35,66,900	
		Total Expenditure outside the Revenue Account to end of 1960-61	
		3,59,70,000	
GOVERNMENT OF MYSORE			
<i>Investments in Government Commercial Undertakings—</i>			
Iron and Steel Works and Cement Plant	73,50,862		
Porcelain Factory	4,02,157		
Government Electric Factory	1,82,475		
Board of Mineral Development	48,13,941		
Kolar Gold Mining Undertakings	18,62,753		
Other Works	22,07,401		
<i>Investments in Other Commercial Concerns—</i>			
The Radio and Electricals Manufacturing Company Ltd.	3,75,000		
The Co-operative Marketing Societies	8,00,000		
Other Investments	98,45,830		
<i>Miscellaneous—</i>			
Miscellaneous Industrial Estates	31,62,227		
Deduct—Expenditure Financed from Ordinary Revenues	59,238		
Total Expenditure outside the Revenue Account during 1960-61 (Voted)	(i) 2,99,23,347		
Total Expenditure to end of 1960-61	20,87,26,831		
Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	(p) 1,09,832		
Total Expenditure outside the Revenue Account to end of 1960-61	20,86,16,949		
	(j)		
GOVERNMENT OF ORISSA			
<i>Investments in Government Commercial Undertakings—</i>			
Manufacture of Raniganj Tiles	5,281		
Cold Storage Plant	80,678		
Bondh Tannery	—1,950		
Industrial Estate, Cuttak	15,788		
Titagarh Tannery	82,754		
Development of Village Crafts through standardised Products	—28,000		
Carried over	1,34,551		

For footnotes (e), (f), (g), (h), (i), (j), (k), (l), (p) and (q) see page 309.
(s) Includes figures for April 1960 of the composite Bombay State.

ing and to end of the year 1960-61—concl'd.

STATE GOVERNMENTS—cont'd.		STATE GOVERNMENTS—concl'd.	
	Rs.		Rs.
GOVERNMENT OF UTTAR PRADESH		GOVERNMENT OF WEST BENGAL—concl'd.	
<i>Investments in Government Commercial Undertakings</i>		Brought forward	
			1,20,55,824
Establishment of Government Cement Factory	4,032	Acquisition of Land for the establishment of a Telephone Cable Factory at Mihijam	5,144
Deduct—Receipts and Recoveries on Capital Account	19,938	Industrial Estates at Howrah	7,12,668
Expansion of Government Cement Factory	51,89,964	Industrial Estate at Saktigarh	3,04,992
Investment in Precision Instruments Factory	12,724	Scheme for Setting up of three Spinning Mills	2,05,261
Deduct—Receipts and Recoveries on Capital Account	9,000	Industrial Estates at Siliguri	1,23,317
Investment in Shares of Uttar Pradesh Financial Corporation	..	Establishment of a Prototype Machine Tool Factory at Howrah	1,41,444
Deduct—Receipts and Recoveries on Capital Account	500	Deduct—Receipts and Recoveries on Capital Account	66,62,044
Investments in Shares of Co-operative Societies and Factories under the Co-operative Marketing, Processing, etc. Scheme	5,00,000	Total Expenditure outside the Revenue Account during 1960-61	(a) 68,86,606
		Total Expenditure to end of 1960-61	3,55,61,500
<i>Investments in States of Uttar Pradesh Co-operative Spinning Mills Ltd.—</i>	7,60,000	Deduct—Expenditure financed from Ordinary Revenues to end of 1960-61	15,00,000
Investments in shares of Co-operative Societies and Federations under the re-organisation and expansion of Co-operative Credit Schemes	4,00,000	Net Expenditure outside the Revenue Account to end of 1960-61	3,40,61,500
Investments in shares of Co-operative Sugar Factories	20,00,000		
Investments in Shares of Uttar Pradesh Industrial Corporation	(e) 25,00,000	GOVERNMENT OF JAMMU AND KASHMIR	
Other Investments	(e) 10,00,000	<i>Investments in Government Commercial Undertakings—</i>	
Other Expenditure	(e) 1,86,000	Serviculture Kashmir	
	6,379	Other Schemes	
Total Expenditure outside the Revenue Account during 1960-61 (Voted)	(d) 98,43,661	Investments in Other Commercial Concerns—	
	(e) 26,86,000	Investments in Share Capital of the Jammu and Kashmir Co-operative Bank Ltd. Srinagar	
		Other Schemes	
Total Expenditure outside the Revenue Account to end of 1960-61	12,03,30,737	Total Expenditure outside the Revenue Account during 1960-61 (Voted)	
	(e) 26,86,000	69,51,833	
		Total Expenditure outside the Revenue Account to end of 1960-61	
		2,80,69,922	
		Total Expenditure (Central and States) during 1960-61	
		1,06,76,83,556	
		(e) 1,25,21,725	
		Deduct—Expenditure (Central and States) financed from Ordinary Revenues during 1960-61	
		2,77,124	
		Net Expenditure (Central and States) outside the Revenue Account during 1960-61	
		1,06,74,06,432	
		(e) 1,25,21,725	
		Total Expenditure (Central and States) to end of 1960-61	
		7,35,82,78,325	
		(e) 1,25,21,725	
		Deduct—Expenditure (Central and States) financed from Ordinary Revenues to end of 1960-61	
		1,92,64,094	
		Net Expenditure (Central and States) outside the Revenue Account to end of 1960-61	
		7,33,90,14,231	
		(e) 1,25,21,725	

Includes Rs. 6,72,478 representing the amount met from Revenue in ex-Hyderabad State upto 31st October, 1956.

Includes Rs. 3,72,478 incurred from Revenue Account under Major head '43-A' in ex-Hyderabad State upto 31st October, 1956 since adjusted *pro forma*.

Charged Rs. 35,412; Voted Rs. 56,50,309.

Includes investments of Rs. 42,61,000 allocated to the Maharashtra State consequent on the re-organisation of States.

Represents expenditure met from Contingency Fund.

Capital Outlay increased by Rs. 26,24,450 due to *proforma* corrections.

Represents the Capital Expenditure met out of revenue and accounted for under the Major Head "43-A"—Capital Outlay on Industrial Development and includes (i) book value of assets of the ex-Kutch State Motor Transport Corporation built up from revenue (Rs. 16,32,411, added originally *proforma* in the year 1956-57 (post re-organisation period) and (ii) expenditure financed from earmarked profit for electrification etc. of Shri Shahu Chhatrapati Mills, Kolhapur (Rs. 3,93,944).

Includes expenditure allocable from the former Madhya Pradesh State and includes that allocable to Mysore, Rajasthan and Gujarat States.

Includes Rs. 3,75,000 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

Capital Outlay increased by Rs. 38,311 due to *proforma* corrections.

Charged Rs. 13,260; Voted Rs. 26,47,373.

Charged Rs. 64,326; Voted Rs. 35,02,066.

Includes Rs. 7,60,000 on account of repayment to the Contingency Fund of advances taken but not recouped in the previous year.

Charged Rs. 5,144; Voted Rs. 68,86,606.

Includes Rs. 2,50,000 on account of repayment to the Contingency Fund of advances taken but not recouped in the previous year.

Represents the Capital expenditure met out of revenue and accounted for under the Major Head "43-A—Capital Outlay on Industrial Development."

Includes Rs. 10,00,000 on account of repayment to the Contingency Fund of advances taken but not recouped in the previous year.

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 the first instance under the 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, 1961

	Central Government	Government of Bihar	Total
	Rs.	Rs.	Rs.
Aviation Receipts	1,11,98,140	262	1,11,98,411
Miscellaneous	4,28,221	..	4,28,221
Receipts in England	1	..	1
Total	1,16,26,371	262	1,16,26,633
Refunds	22,641	..	22,641
Total Receipts under Civil Aviation	1,16,03,730	262	1,16,03,992

No. 63-A—ACCOUNT of EXPENDITURE on CIVIL AVIATION during the year ended 31st March, 1961.

CENTRAL GOVERNMENT	
Direction	27,99,269
Inspection	11,40,127
Aerodromes and Air Route Service	69,50,233
Air Transport Development	
Aeronautical Communication Service	85,85,042
Aeronautical Training and Education	11,72,351
Expansion of Aviation Ground Facilities	5,04,682
Grants-in-aid	21,59,198
Works	1,06,65,926
Tools and Plant	1,78,715
Suspense	(=) 33,14,388
Establishment and Tools and Plant Charges credited to Other Governments, Departments etc.	9,28,969
Charges in England—	
Leave Salaries and Deputation Pay	16,328
Stores	
Other Charges	17,633
<i>Deduct</i> —Amount met from Special Development Fund	1,02,324
Total Expenditure of the Central Government (Voted)	3,24,88,656
STATE GOVERNMENTS	
GOVERNMENT OF BIHAR	
Aeronautical Training and Education	24,000
Works	96,516
Total (Voted)	1,20,516
GOVERNMENT OF UTTAR PRADESH	
Grants-in-aid	4,50,000
Total (Voted)	4,50,000
Total Expenditure of the State Governments	5,82,516
Total Expenditure of the Central and State Governments	3,30,71,172

No. 63-B—ACCOUNT of CAPITAL OUTLAY on CIVIL AVIATION during and to end of the year 1960-61.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A—Civil Aviation—		
Works	3,20,03,360	22,81,78,340
Establishment Tools and Plant	25,31,356	1,41,53,340
Equipment		4,02,57,220
Establishment and Tools and Plant charges credited to Other Governments, Departments, etc.		63,29,400
Expansion of Aviation Grounds Facilities		33,77,500
B—Meteorological—		
Works		6,54,500
Equipment	7,18,820	50,06,600
C—Investment in Air Transport Companies.		
Charges in England		1,02,00,000
Loss or gain by exchange		
<i>Deduct</i> —Receipts and Recoveries on Capital Account	6,81,926	1,74,70,500
TOTAL	3,45,71,540	29,06,88,760
<i>Deduct</i> —Amount met from Special Development Fund		10,92,000
<i>Deduct</i> —Amount met from the Fund for the Development of Civil Aviation		33,18,700
Net Outlay outside the Revenue Account (Voted)	3,45,71,540	28,62,78,060
STATE GOVERNMENTS		
GOVERNMENT OF BIHAR		
A—Civil Aviation—		
Investment in the share of Aviation Companies		4,74,900
Works	1,48,224	2,38,300
TOTAL (Voted)	1,48,224	7,13,200
GOVERNMENT OF MADRAS		
A—Civil Aviation—		
Works		23,300
<i>Deduct</i> —Amount financed from Ordinary Revenues		23,300
Net Amount outside the Revenue Account		
Total Expenditure (Central and States)	3,47,19,764	28,70,14,760
<i>Deduct</i> —Amount financed from Ordinary Revenues		23,300
Net Expenditure (Central and States) outside the Revenue Account	3,47,19,764	28,69,91,460

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, 1961.

	Rs.
CENTRAL GOVERNMENT	
License Fees	2,52,15,697
Government Receipts	28,46,042
Receipts in England . . . . .	..
TOTAL	2,80,61,739
<i>Deduct—Refunds</i>	<i>5,557</i>
Total Receipts under Broadcasting	2,80,56,182

64-A—ACCOUNT of EXPENDITURE ON BROADCASTING during the year ended 31st March, 1961.

No. 64-B—ACCOUNT of CAPITAL OUTLAY ON BROADCASTING during and to end of the year 1960-61

	Central Government		Expenditure during the year	Expenditure to the end of the year
	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT				
Quarters Establishment	32,16,381	Works	38,69,000	3,80,64,296
Broadcasting Stations	2,82,22,684	Equipments	53,38,899	4,67,73,922
Charges	1,18,30,114	Establishment	3,26,964	56,27,680
Amount met from Special Development Fund	65,622	Installation Department . . . . .	..	14,76,955
Charges in England—		Tools and Plant	48,713	4,91,049
Stores		Suspense	-7,08,738	-4,24,270
Loss or gain by exchange		Charges in England—		
<i>Deduct—Receipts and Recoveries on Capital Account</i>		Stores . . . . .	..	4,37,925
		Loss or gain by exchange . . . . .	..	765
		<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>46,165</i>	<i>59,74,477</i>
		Total	88,28,672	8,73,73,845
		<i>Deduct—Amount met from Special Development Fund</i>	<i>64,389</i>	<i>97,77,255</i>
		<i>Deduct—Amount met from the Fund for the Development of Broadcasting.</i>	<i>..</i>	<i>53,36,679</i>
		<i>Deduct—Amount financed from Ordinary Revenue</i>	<i>..</i>	<i>2,47,500</i>
Total Expenditure on Broadcasting (Voted)	4,32,03,497	Net Expenditure outside the Revenue Account (Voted)	87,64,283	7,20,12,381

(ACCOUNT NOS. 65 and 66-A DELETED)

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspection and Tests", "Statistics" and

No. 66—ACCOUNT of RECEIPTS from MISCELLANEOUS DEPARTMENT

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	No. in
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LABOUR AND EMIGRATION—								
Transfer from the Deposit Account of the Grant made by the Central Tea Board.	..	..	..	..	..	..	..
Emigration Fees	25,485	2	628	..	..	..	31	
Fees for the Registration of Trade Unions	1,298	68	1,869	7,794	..	3,345	16,532	
STATISTICS—								
Census	1,54,251	..	..	..	..	..	..
MISCELLANEOUS—								
Subventions from the Government of India for Development Schemes.	..	..	38,900	3,84,982	33,88,157	35,59,338	44,91,100	
Examination Fees	10,94,318	21,56,073	96,371	1,72,633	40,565	3,23,811	56,347	
Patent Fees	12,61,893	..	..	..	..	..	..
Sales of Stores and Materials.	86,579	2,191	6,133	..	184	..	..
Fees for the Inspection of Steam Boilers.	19,309	79,180	44,900	2,50,523	1,42,750	22,633	1,19,947	
Import Licence Fees	87,19,584	..	..	..	..	..	441	
Fees for the Deposit and Registration of Trade Marks	7,49,403	..	..	..	..	..	..
Registration of Joint Stock Companies	45,01,307	..	..	..	..	..	..
Export Licence Fees	9,32,838	..	..	..	..	..	..
Administration of Indian Partnership Act, 1932	54	11,198	2,263	2,124	21,674	4,861	23,492	
Atomic Energy Research.	47,33,896	..	..	..	..	..	..
Fire Services	2,525	35,953	..	..	..	11,326	..	
Fines and Penalties	3,020	..	..	..	..	5,909	103	
Indian Dairy Department.	8,36,304	..	..	..	..	..	..
Fees realised under the Insurance Act, 1938.	7,73,729	..	..	..	..	..	..
Fees realised under the Factories Act, 1948.	1,61,107	5,486	2,27,500	4,67,596	5,27,395	..	3,12,687	
Administration of the Citizen-ship Act, 1955.	14,754	..	..	..	..	..	..
Fees realised under Section 451 (2) of the Companies Act, 1956.	1,32,500	..	..	..	..	..	..
Mineral Concession Fees	18,944	..	..	..	..	..	..
Civil Supplies Department.	..	..	..	..	..	..	..
Petroleum Concession Fees.	1,349	..	..	..	..	..	..
Government Transport Service.	..	..	..	..	20,012	..	..
Miscellaneous	2,29,36,520	1,07,42,681	12,834	76,85,775	5,35,596	76,41,924	6,85,430	
Receipts from the management of ex-Zamindari Estates.	..	..	..	..	..	..	..
Receipts in England	12,924	..	..	..	..	..	..
Total	4,72,34,889	1,30,72,833	5,31,268	89,72,427	46,76,333	1,15,73,007	56,26,110	
Deduct—Refunds	7,13,863	20,376	2,476	1,26,512	21,574	35,134	36,095	
Total Receipts under Miscellaneous Departments.	4,65,21,026	1,30,52,457	5,28,792	88,45,915	46,54,759	1,15,37,823	55,90,105	

Miscellaneous Departments

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

for the year ended 31st March, 1961.

GOVERNMENTS

No. of Item	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	..	..
2	..	..	..	423	..	..	1,557	..	..	38,127
3	3,400	35,257	1,232	3,971	8,041	2,045	556	1,360	..	86,619
4	..	..	..	..	..	..	..	..	..	1,54,251
5	1,36,74,871	95,18,533	2,64,887	39,18,900	..	38,33,911	..	..	6,15,981	4,26,88,860
6	28,39,528	96,582	1,42,325	50,758	4,62,218	1,91,624	6,85,242	63,943	765	85,13,707
7	..	..	..	..	..	..	..	..	204	12,62,097
8	..	7,368	..	..	639	7,805	6,329	..	20,579	1,37,507
9	73,155	2,27,775	67,702	40,708	76,961	40,078	2,53,964	3,44,203	2,436	18,06,222
10	..	..	..	..	..	..	..	..	..	87,20,025
11	..	..	..	..	..	..	..	..	..	7,49,403
12	..	..	..	..	..	..	..	..	4,455	45,05,762
13	..	..	..	..	..	..	..	..	..	9,83,836
14	13,682	32,327	5,329	1,451	11,244	7,059	32,532	39,893	..	2,09,854
15	..	..	..	..	..	..	..	..	..	47,33,896
16	2,34,566	..	20,627	2,907	..	..	..	13,70,298	..	16,78,202
17	..	..	..	..	..	..	..	..	..	9,092
18	..	..	..	..	..	..	..	..	..	8,36,304
19	..	..	..	..	..	..	..	..	..	7,73,729
20	..	12,38,707	2,92,730	1,22,778	..	1,11,439	6,20,316	8,42,197	..	50,29,997
21	..	..	..	..	..	..	..	..	..	14,754
22	..	..	..	..	..	..	..	..	..	1,32,500
23	..	..	..	..	..	..	..	..	..	18,944
24	..	..	..	..	..	6,51,029	..	..	..	6,51,029
25	..	..	..	..	..	..	7,060	..	..	8,409
26	..	2,12,054	..	..	..	..	..	..	..	2,32,066
27	30,32,342	1,21,08,288	86,86,238	88,35,989	29,37,124	1,11,91,696	10,97,31,728	5,20,112	6,50,804	20,78,44,841
28	..	..	..	..	..	..	..	..	..	..
29	..	..	..	..	..	..	1	..	..	12,925
30	1,98,71,918	2,34,77,194	94,80,961	1,29,77,885	34,96,237	1,60,26,281	11,13,39,285	31,82,006	12,95,224	29,28,32,958
31	10,636	29,240	34,401	1,73,006	5,297	3,26,481	3,29,014	6,770	2,523	18,74,498
32	1,98,60,352	2,34,47,354	94,46,560	1,28,04,879	34,90,420	1,56,99,900	11,10,10,271	31,75,236	12,92,701	29,09,58,460

(x) Includes figures for April, 1960 of the composite Bombay State.

F. and FF.—Civil Administration.

No. 66-A—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPT

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION—							
Emigration within India	24,432	..	..	..	..	..	..
Factories	9,11,270	7,82,385	1,83,851	3,57,155	1,93,399	2,84,384	1,46,825
Central Labour Institute	85,524	..	..	..	..	..	..
Labour	40,31,640	14,39,250	6,90,805	17,59,995	4,71,866	10,70,348	47,07,713
Deduct—Amount met from Special Development Fund.	50,62,616	..	..	..	..	..	..
Total	—29,749	22,21,635	8,74,656	21,17,160	6,70,265	13,54,732	48,54,538
INSPECTION AND TESTS—							
Explosives	6,76,491	..	..	..	..	..	..
Inspection of Steam Boilers.	1,070	1,11,508	71,166	1,24,027	79,768	..	92,147
Total	6,77,561	1,11,508	71,166	1,24,027	79,768	..	92,147
STATISTICS—							
Bureau of Commercial Intelligence including Statistics.	88,94,769	..	..	..	..	..	..
Census	1,92,35,771	..	..	1,55,169	..	..	..
National Sample Survey.	49,58,521	..	..	..	..	66,501	..
Gazetteer and Statistical Memoirs.	..	..	..	..	..	..	..
State Statistics	2,34,648	12,84,618	..	18,59,189	9,094	9,67,845	9,11,697
Grants-in-aid and Donations for Statistical Purposes.	1,13,49,410	..	..	5,000	..	..	..
Total	4,46,73,119	12,94,618	..	20,19,372	9,094	10,34,346	9,11,597
MISCELLANEOUS—							
Preservation and translation of Ancient Manuscripts.	..	3,15,791	60,572	..	..	..	..
Controller of Insurance	6,28,790	..	..	..	..	..	..
Examinations	..	14,48,831	..	19,423	18,516	445	..
National Library	14,70,365	..	..	..	..	..	..
National Building Organisation.	7,90,517	..	..	..	..	..	..
Controller of Patents and Designs	6,99,491	..	..	..	..	..	..
Indian War Memorial	17,647	..	..	..	..	..	..
Court Liquidator under the Banking Companies Act.	65,750	..	..	..	..	..	..
Registrar of Joint Stock Companies.	17,42,161	..	..	..	..	..	..
Registrar of Trade Marks	10,49,957	..	..	..	..	..	..
Transfer to Mica Mines Labour Welfare Fund.	26,56,939	..	..	..	..	..	..
Transfer to the Coal Mines Labour Housing and General Welfare Fund.	1,69,74,053	..	..	..	..	..	..
Administration of Citizenship Act, 1955.	23,446	..	..	..	..	..	..
Expenditure on Mica Mines Labour Welfare Measures.	23,30,759	..	..	..	..	..	..
Deduct—Amount met from the Mica Mines Labour Welfare Fund.	23,30,759	..	..	..	..	..	..
Administration of Indian Partnership Act, 1932.	1,751	14,226	..	109	12,574	1,638	16,059
Administration of Trade Employees' Act.	23,475	..	..	..	..	..	..
Administration of Bengal Money Lenders' Act, 1940.	..	..	..	..	..	..	..
Administration of Minimum Wages Act, 1948.	21,806	..	..	..	..	..	..
Central Water and Power Commission.	69,61,518	..	..	..	..	..	..
Carried over	3,31,32,668	17,78,848	60,572	19,523	31,090	2,078	16,039
	4,53,20,931	36,17,761	9,45,822	42,60,549	7,59,127	23,89,078	58,58,282

for the year ended 31st March, 1961.

GOVERNMENTS

No. of Item	Government of Madras	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	..	24,432
2	5,25,024	7,30,505	1,83,644	88,533	1,13,367	1,36,025	3,33,193	3,72,833	..	53,37,382
3	..	..	..	..	..	..	..	..	..	65,524
4	4,16,00,800	92,01,844	7,16,145	2,50,686	5,18,753	10,54,500	31,68,030	6,97,515	93,891	7,15,33,790
5	..	..	..	..	..	..	..	..	..	50,62,615
6	4,21,55,833	99,22,349	8,99,789	3,39,218	6,32,120	11,90,525	35,01,223	10,70,338	93,891	7,18,98,513
7	..	..	..	..	..	..	..	..	..	6,76,491
8	92,338	2,46,167	..	25,153	44,821	..	1,28,498	2,44,964	16,621	12,78,248
9	92,338	2,46,167	..	25,153	44,821	..	1,28,498	2,44,964	16,621	19,54,739
10	..	..	..	..	..	..	..	..	..	88,94,769
11	..	..	2,41,869	16,086	..	47,164	..	..	..	1,06,96,073
12	..	..	..	..	..	..	..	..	..	50,25,022
13	..	..	..	43,577	22,501	50,040	..	..	..	1,16,118
14	8,96,613	8,77,341	7,02,201	25,253	3,390	3,92,281	..	86,215	2,930	82,53,215
15	..	..	..	..	..	..	..	..	..	1,13,54,410
16	8,96,613	8,77,341	9,44,070	84,916	25,891	4,89,485	..	86,215	2,930	5,33,39,607
17	5,006	6,000	..	..	..	3,28,809	..	6,700	..	7,22,878
18	..	..	..	..	..	..	..	..	..	6,28,790
19	15,89,659	62,330	85,148	12,713	9,757	..	..	..	..	32,45,722
20	..	..	..	..	..	..	..	..	..	14,70,365
21	..	..	..	..	..	..	..	..	..	7,90,517
22	..	..	..	..	..	..	..	..	..	6,99,491
23	..	..	..	..	..	..	..	..	..	17,647
24	..	..	..	..	..	..	..	..	..	65,750
25	..	..	..	..	..	..	..	..	..	17,42,161
26	..	..	..	..	..	..	..	..	..	10,49,957
27	..	..	..	..	..	..	..	..	..	26,58,939
28	..	..	..	..	..	..	..	..	..	1,69,74,053
29	..	..	..	..	..	..	..	..	..	28,446
30	..	..	..	..	..	..	..	..	..	23,30,756
31	..	..	..	..	..	..	..	..	..	23,30,759
32	15,438	32,712	..	250	9,306	..	21,288	20,711	..	1,46,030
33	..	..	..	..	..	..	..	..	..	23,475
34	..	..	..	..	..	..	..	14,385	..	14,385
35	..	..	..	..	..	..	..	..	..	21,808
36	..	..	..	..	..	..	..	..	..	69,61,518
37	16,08,103	1,00,942	55,148	12,963	19,065	3,28,309	21,288	41,796	..	3,72,59,932
38	4,31,74,784	1,10,45,857	15,43,859	4,49,257	7,02,832	16,80,010	36,39,721	14,01,517	1,13,442	12,71,92,859

a) Includes figures for April, 1960 of the composite Bombay State.
 SO&AGO

P. and FF.—Civil Administration.

No. 66-A—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPARTMENT

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
brought forward	4,53,20,931	36,17,761	9,45,822	42,60,549	7,59,127	23,89,078	58,58,282	4,31,74,784
	3,31,32,668	17,78,848	60,572	19,523	31,090	2,078	16,039	16,09,103
MISCELLANEOUS—contd.								
Welfare of Scheduled Tribes, Castes and other Backward Classes.	..	3,63,79,147	..	..	..	1,27,29,960	3,38,16,515	..
Miscellaneous	41,41,807	30,27,797	1,03,779	10,93,406	1,84,87,847	90,61,974	53,973	17,23,101
Government Transport Service.	..	..	..	..	54,044	..	..	..
Payment of the net proceeds of Excise Duty on Coal and Coke to the Coal Mines Stowing Boards.	2,10,00,000	..	..	..	..	..	..	..
Civil Supplies Department	..	..	..	..	..	..	..	..
Works	..	..	284	4,51,851	36,839	..	..	..
Controller of Rents	..	..	..	..	..	..	..	..
Indian Dairy Department	1,82,05,224	..	..	..	..	..	..	..
Development Schemes	..	..	..	..	..	..	..	..
State Government Insurance Department.	..	..	..	..	..	..	..	..
Fire Services	3,39,680	28,64,124	..	..	..	6,14,887	..	35,99,199
Suspense	..	..	..	..	..	..	..	..
Rural Welfare Department	..	..	..	..	..	..	..	..
Expenditure on Coal Mines Labour Welfare Measures.	1,62,71,497	..	..	..	..	..	..	..
Deduct—Amount met from the Coal Mines Labour Welfare Fund.	1,62,71,497	..	..	..	..	..	..	..
Miscellaneous Organisations of the Ministry of Health.	7,74,384	..	..	..	..	..	..	..
Miscellaneous Organisations in the Centrally Administered Areas.	3,80,984	..	..	..	..	..	..	..
Miscellaneous Organisations of the Ministry of Information and Broadcasting.	3,33,47,947	..	..	..	..	..	..	..
Miscellaneous Organisations of the Ministry of Food and Agriculture.	35,41,924	..	..	..	..	..	..	..
Miscellaneous Organisations of the Ministry of Finance.	51,49,215	..	..	..	..	..	..	..
Miscellaneous Organisations of the Ministry of Commerce and Industry.	1,49,74,610	..	..	..	..	..	..	..
Miscellaneous Organisations of the Ministry of Home Affairs.	12,25,201	..	..	..	..	..	..	..
Miscellaneous Organisations of the Ministry of Education.	76,06,652	..	..	..	..	..	..	..
Miscellaneous Organisations of the Ministry of Transport and Communications.	72,27,996	..	..	..	..	..	..	..
Deduct—Amount recovered from other Governments Departments, etc.	9,76,241	..	..	..	..	..	36,785	..
Deduct—Amount met from State Government Insurance Fund.	..	..	..	..	..	..	..	..
Carried over	15,00,72,051	4,40,49,916	1,64,585	15,64,780	1,85,89,820	2,24,08,879	3,38,49,742	60,31,493
	4,53,20,931	36,17,761	9,45,822	42,60,549	7,59,127	23,89,078	58,58,282	4,31,74,784

(x) Includes figures for April, 1960 of the composite Bombay State.

for the year ended 31st March 1961—contd.

No. of Item	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39	1,10,45,857	18,43,859	4,49,287	7,02,832	16,80,010	36,29,721	14,01,517	1,13,442	12,71,92,859
40	1,00,942	85,148	12,963	19,065	3,28,809	21,288	41,796	..	3,72,59,932
41	..	..	..	..	..	..	2,94,787	..	8,32,20,409
42	6,06,41,072	28,73,104	7,74,207	38,52,622	2,16,63,899	8,76,72,549	42,60,234	26,99,408	22,23,10,179
43	2,10,364	..	..	..	..	..	..	..	3,64,408
44	..	..	..	..	..	..	..	..	2,10,00,000
45	..	..	..	..	1,44,610	65,18,989	..	..	66,63,599
46	75,025	..	..	..	..	3,08,713	2,65,872	..	11,38,534
47	..	..	..	..	..	..	4,10,489	..	4,10,489
48	..	..	..	..	..	..	..	..	1,82,05,224
49	..	..	..	..	..	61,97,366	1,11,64,694	..	1,73,62,060
50	..	5,27,100	..	..	6,67,605	..	..	..	11,94,705
51	..	5,04,632	5,96,028	..	..	..	37,25,486	4,13,432	1,26,57,446
52	..	..	..	..	..	..	5,01,393	-4,97,252	4,141
53	..	..	2,54,84,555	..	..	..	..	..	2,54,84,555
54	..	..	..	..	..	..	..	..	1,62,71,497
55	..	..	..	..	..	..	..	..	1,62,71,497
56	..	..	..	..	..	..	..	..	7,74,384
57	..	..	..	..	..	..	..	..	3,80,984
58	..	..	..	..	..	..	..	..	3,33,47,947
59	..	..	..	..	..	..	..	..	35,41,924
60	..	..	..	..	..	..	..	..	51,49,215
61	..	..	..	..	..	..	..	..	1,49,74,610
62	..	..	..	..	..	..	..	..	12,25,201
63	..	..	..	..	..	..	..	..	76,06,652
64	..	..	..	..	..	..	..	..	72,27,996
65	..	..	..	..	..	53,06,492	..	..	63,19,518
66	..	5,26,715	..	..	6,67,605	..	..	..	11,94,320
67	6,13,27,403	34,63,269	2,68,67,751	38,71,687	2,21,36,718	9,54,12,413	2,06,64,751	26,15,588	51,39,90,756
68	1,10,45,857	18,43,859	4,49,287	7,02,832	16,80,010	36,29,721	14,01,517	1,13,442	12,71,92,859

No. 66-A—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPARTMENT

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Sta o In
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	4,53,20,931	36,17,761	9,45,822	42,66,549	7,59,127	23,89,078	53,58,232	
	15,00,72,051	4,40,49,916	1,64,585	15,64,780	1,85,89,820	2,24,08,879	3,33,49,743	
Miscellaneous Organisations of the Ministry of Scientific Research and Cultural Affairs	5,00,727	..	..	..	..	..	..
Expenditure on Coal Mines Rescue Operations Measure	4,62,637	..	..	..	..	..	..
Deduct—Amount met from Coal Mines Rescue Fund	4,62,637	..	..	..	..	..	..
Transfer of net proceed on cess on coal and coke to Coal Mines Central Rescue Station Fund	2,29,380	..	..	..	..	..	..
Total	15,08,02,158	4,40,49,916	1,64,585	15,64,780	1,85,89,820	2,24,08,879	3,33,49,743	
CHARGES IN ENGLAND—								
Commerce Department, London	8,01,415	..	..	..	..	..	..
Leave Salaries and Deputation Pay	1,003	..	..	..	..	..	..
Contribution to International and Commonwealth Organisation and Bodies	18,656	..	..	..	..	..	..
India's Trade Agent in London	..	..	..	..	..	..	..
Stores	1,716	..	..	..	..	..	..
Other Charges	84,947	..	..	..	..	..	..
Regional Tourist Organisation, London	1,33,356	..	..	..	..	..	..
Total	10,46,093	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER MISCELLANEOUS DEPARTMENTS	19,71,69,182	4,76,53,413	10,92,407	58,25,229	1,98,48,947	2,47,97,957	3,97,98,024	
		(a) 14,364	(a) 18,000					
Charged	2,540	..	..	2,794	..	21,258	..	
Voted	19,71,66,642	4,76,53,413	10,92,407	58,22,535	1,98,48,947	2,47,76,699	3,97,98,024	
		(a) 14,364	(a) 18,000					

(a) Represents expenditure met from the Contingency Fund.

(b) Includes Rs. 19,883 on account of repayment to the Contingency Fund of advances taken but not recouped in the previous year.

(c) Includes figures for April, 1960 of the composite Bombay State.

the year ended 31st March, 1961—concl'd.

EXPENDITURE

Government of Madras	Government of Maharashtra (a)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu & Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,31,74,784	1,10,45,857	18,43,859	4,49,287	7,03,832	16,80,010	36,29,721	14,01,517	1,13,442	12,71,92,859
69,31,403	6,13,27,403	34,63,269	2,68,67,751	38,71,687	2,21,36,718	9,54,12,413	2,06,64,751	26,15,588	51,39,90,756
..	..	..	..	..	..	..	..	..	5,00,727
..	..	..	..	..	..	..	..	..	4,62,637
..	..	..	..	..	..	..	..	..	4,53,637
..	..	..	..	..	..	..	..	..	2,29,350
69,31,403	6,13,27,403	34,63,269	2,68,67,751	38,71,687	2,21,36,718	9,54,12,413	2,06,64,751	26,15,588	51,47,90,863
..	..	..	..	..	..	..	..	..	8,01,415
..	..	..	..	..	..	..	..	..	1,008
..	..	..	..	..	..	..	..	..	19,656
..	..	44,531	..	..	..	..	..	..	44,531
..	..	..	..	..	..	..	..	..	1,716
..	..	..	..	..	..	17,254	..	..	1,02,201
..	..	..	..	..	..	..	..	..	1,28,356
..	..	44,531	..	..	..	17,254	..	..	11,07,878
5,01,96,187	7,23,68,749 } (b) } (a) 4,511 }	52,51,869	2,73,17,088	45,74,519	2,25,04,400 } (a) 12,12,328 }	9,90,59,288 } (a) 1,00,000 }	2,20,66,288 } (a) 12 }	27,29,030	64,16,72,497 } (a) 14,49,115 }
860	..	12,775	..	562	33,264	1,77,392	3,272	..	2,55,707
5,01,05,327	7,23,68,749 } (a) 4,511 }	52,37,894	2,73,17,088	45,73,957	2,24,71,136 } (a) 12,12,328 }	9,88,81,996 } (a) 1,00,000 }	2,20,62,964 } (a) 12 }	27,29,030	64,14,16,790 } (a) 14,49,115 }

Sections G. and GG.—Currency and Mint.

Revenue—Rs. 58,10,31,901

Expenditure

Within the Revenue Account Rs. 10,15,25

Outside the Revenue Account Rs. 7,43,78

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Currency	67	Receipts	322	42,94,14,186	..
.. . . .	67-A	Expenditure	322	..	4,21,03
Mint	68	Receipts	324	15,16,17,715	..
.. . . .	68-A	Expenditure	324	..	5,91,30
.. . . .	69	Statement of Appropriation of Profit on Bronze, Copper and Nickel Coinage Accounts.	325	..	..
Total				58,10,31,901	10,15,25
Capital Account outside the Revenue Account					
Capital Outlay on Currency and Coinage.	67-B	Expenditure	323	..	7,39,03
Capital Outlay on Mints outside the Revenue Account.	68-B	Expenditure	325	..	4,76
Total . . . . .				..	7,43,78

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—Capital Outlay on Currency and Coinage" and "77-A—Capital Outlay on Mints outside the Revenue Account".

XXXVII and 43.—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" on page 538.

The transactions of the Department are classified under the following heads:—

- (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, 1936

CENTRAL GOVERNMENT		Rs.
Share of Surplus Profits of the Reserve Bank		40,00,12,00
Currency Note Press		2,91,74,35
Value of Old Currency Notes assumed to be no longer in circulation.		2,36,84
Value of unclaimed Currency Notes		1,80
Miscellaneous		30
Deduct—Refunds		11,73
TOTAL RECEIPTS UNDER CURRENCY		42,94,14,15

No. 67-A—ACCOUNT of EXPENDITURE of the CURRENCY DEPARTMENT for the year ended 31st March, 1936

CENTRAL GOVERNMENT		Rs.
Currency Note Press—		
1. Capital Account		2,05,38
2. Revenue Account—		
(i) Working Expenses		2,23,92,00
(ii) Interest on Capital		12,80,00
Miscellaneous		1,26,37,50
Re-payment of Capital Expenditure on payment to the Reserve Bank against Hyderabad Currency Notes liability taken over by the Bank.		60,00,00
TOTAL EXPENDITURE UNDER CURRENCY		4,21,03,88
Charged		12,80,00
Voted		4,08,23,88

CAPITAL EXPENDITURE

77—Capital Outlay on Currency and Coinage

This major head records the capital outlay on the construction of the Press for printing currency notes in India. From 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 *forma* 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.

From 1956-57 the expenditure on purchase of metal (bronze, nickel, copper and other metals) for coinage is treated as capital transaction and debited under this head. The transactions are classified under the following minor heads—

- (1) Purchase of metal.
- (2) Metal value of uncurrent, confiscated, etc. coins destroyed.
- (3) *Deduct*—Receipts and Recoveries on Capital Account.

No. 67-B—ACCOUNT of CAPITAL OUTLAY ON CURRENCY and COINAGE during and to end of the year 1960-61.

Heads of Account	Expenditure during the year	Expenditure to end of the year	Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
INDIA GENERAL			INDIA GENERAL		
Amount transferred to the Reserve Bank of India under Section 46 of the Reserve Bank of India Act.	..	5,18,99,269	Brought forward	{ -68,43,697	3,52,15,73,131
Amount transferred to Reserve Bank of India against Hyderabad Currency Notes liability taken over by the Bank.	..	5,96,06,831		{ 10,97,711	1,60,07,375
Amount financed from Revenue.	69,00,000	1,20,00,000	MAHARASHTRA—contd.		
Miscellaneous—Contributions to the International Monetary Fund and International Bank—	..	2,96,28,01,708	Purchase of Metal	52,17,791	2,02,24,378
Payment of subscription to the International Monetary Fund.	..	36,93,24,000	Metal value of uncurrent, confiscated etc. coins destroyed.	21,75,879	1,94,77,036
Purchase of shares in the International Bank for Reconstruction and Development.	..	47,329	Purchase of Gold	..	3,09,833
Miscellaneous	..	47,329	Payment of Subscription to the International Development Corporation.	4,41,92,857	4,41,92,857
Purchase of Shares of Reserve Bank.	..	5,92,71,525	Charges in England	..	12,80,379
Land	69,042	69,042	Loss or gain by Exchange	..	11,064
Total	-59,30,968	3,52,10,22,793	Total (c)	5,26,84,238	10,05,02,822
ANDHRA PRADESH			<i>Deduct</i> —Expenditure financed from Ordinary Revenue.	-2,05,321	-3,80,640
Purchase of Metal	6,17,054	31,11,258	<i>Deduct</i> —Receipts and Recoveries on Capital Account	50,04,368	6,05,17,236
Metal value of uncurrent, confiscated etc. coins destroyed.	4,24,295	12,50,537	Total	4,78,85,261	4,03,66,226
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	9,64,033	39,18,230	MYSORE		
Total	87,261	5,48,965	Purchase of Gold	2,66,80,585	7,69,62,962
MADHYA PRADESH			Total	2,66,80,585	7,69,62,962
Security Paper Mill	..	373	WEST BENGAL		
Total	..	373	Purchase of Metal	79,22,795	3,37,72,900
MAHARASHTRA			Purchase of Gold	5,357	5,357
Currency Note Press—	..	3,17,798	Metal Value of uncurrent, confiscated etc. coins destroyed.	39,73,250	1,31,09,818
Buildings	11,56,271	89,30,778	<i>Deduct</i> —Receipts and Recoveries on Capital Account.	67,20,322	3,02,10,914
Furniture and Machinery	74,004	74,96,853	Total	51,81,074	1,67,37,161
Motor Equipments	4,430	7,34,962	Total Capital Outlay on Currency and Coinage. (Voted)		
Miscellaneous	76,962	13,74,292		7,39,03,223	3,65,56,39,480
<i>Deduct</i> —Depreciation	2,13,956	38,47,128			
Carried over	10,97,711	1,60,07,375			
	-68,43,697	3,52,15,73,131			

(c) Expenditure during and to the end of the year shown against various minor heads in this Account is inclusive of the Capital Expenditure within the Revenue, U. and G.C.—Currency and Mint.

XXXVIII and 49—Mint.

The Indian Mints produce for circulation in India, bronze, copper, 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. The Government therefore, makes a profit on its coining operations. The coinage of quaternary coins, both rupees and small coins, was undertaken from 1940-41 and the silver coins which were then in circulation were withdrawn. Their minting was, however, discontinued from 1946-47.

The balance sheets and the profit and loss accounts of the Calcutta, Bombay and Hyderabad Mints appear in the Administration Report.

2. The system of accounting of the transactions connected with coinage and currency has been revised with effect from 1st April, 1956. Previously 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, used to be credited to "S—Deposits and Advances, Part IV—Suspense—Suspense Account—Profit from circulation of Nickel, Bronze and Copper Coins" and a profit equal to the actual mint expenditure plus a fixed sum of Rs. 45 lakhs transferred therefrom to Revenue account each year. The entire profit on quaternary coins, however, used to be taken to the Suspense head "Purchases and Sales of Silver" under Section 'S'.

3. From 1st April, 1956 the heads "Profits from circulation of Nickel, Bronze and Copper Coins" and "Purchases and Sales of Silver" have been abolished and the credit balances appearing under them transferred to a new minor head "Profits from Coinage" opened under the major head "Suspense Account" in Section 'S'. It has been decided to use the balance under the new minor head as a deficit neutralisation reserve and to transfer the amount, if any, to be so used in any year to revenue under the major head "XXXVIII-Mint". (An amount of Rupees 10 crores has been transferred to revenue during 1960-61). The profits on coinage put into circulation during a year are transferred to revenue and treated as receipts under the major head "XXXVIII-Mint". The losses are debited as expenditure under the Major head "49-Mint".

4. 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 silver coins returned from circulation in Pakistan during the period and destroyed as unfit for reissue. However, this adjustment has not been made in the accounts so far pending the settlement of certain connected matters with Pakistan and the coinage accounts of the Indian Dominion for that period have been compiled independently.

No. 68—ACCOUNT of RECEIPTS of the MINTS in India for the year ended 31st March 1961.

	India General	Bombay	Calcutta	Hyderabad	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Transfer of Accumulated Profits to Revenue	10,00,00,000	..	..	..	10,00,00,000
Profit from circulation of Nickel, Bronze and Copper coins.	4,93,59,240	..	..	..	4,93,59,240
Assay Fees	..	28,861	6,931	..	35,792
Other Receipts of the Assay Department	..	..	535	..	535
Receipts of Silver Refinery	..	..	9,709	..	9,709
Miscellaneous	..	13,53,484	8,44,281	18,493	22,16,258
Deduct—Refunds	..	3,838	..	..	3,838
Total Receipts under Mint	14,98,59,240	13,78,497	8,61,456	18,493	16,16,175

No. 68-A—ACCOUNT of EXPENDITURE of the MINTS in India for the year ended 31st March 1961.

	India General	Bombay	Calcutta	Hyderabad	Bihar	Kerala	Madras	Mysore	Orissa	Uttar Pradesh	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
Mint Masters' Establishment and Contingencies	..	57,49,429	58,90,113	8,70,440	..	..	..	..	..	..	1,25,09,982
Silver Refinery	..	..	12,37,891	..	..	..	..	..	..	..	12,37,891
Loss on circulation of Bronze, Copper and Nickel Coins	..	1,92,35,108	2,06,84,711	28,63,297	..	..	..	..	..	..	4,25,83,116
Purchase of Local Stores	..	14,08,825	8,54,032	1,47,146	..	..	..	..	..	..	24,10,003
Works	..	2,95,338	1,40,116	11,640	..	..	..	..	..	..	4,47,094
Suspense	..	32,646	—26,926	..	..	..	..	..	..	..	5,720
Miscellaneous	..	1,663	..	1,643	44,923	18,776	18,782	52,043	12,474	39,155	1,89,595
Charges in England—											
Stores	33,865	..	..	..	..	..	..	..	..	..	33,865
Total Expenditure under Mint	33,865	2,67,23,009	2,87,82,847	36,94,195	44,923	18,776	18,782	52,043	12,474	39,155	5,94,20,000
Charged	..	..	..	..	..	..	..	..	..	..	..
Voted	33,865	2,67,23,009	2,87,82,847	36,94,195	44,923	18,776	18,782	52,043	12,474	39,155	5,94,20,000

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 1960-61

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
INDIA GENERAL		
Buildings	..	21,852
Stores in England—		
Stores	..	84,23,981
Surplus gain by Exchange	..	14,650
Total	..	84,60,483
BOMBAY		
Buildings	8,490	23,92,465
Stores	..	51,565
Plant and Machinery	2,85,307	7,32,324
Total	2,93,797	31,76,354
WEST BENGAL		
Buildings	1,76,558	1,39,62,538
Plant and Machinery	..	90,37,835
Refinery	6,085	66,71,707
Grants towards Lahore Mint Site	..	16,938
Total	1,82,643	2,96,89,018
TOTAL CAPITAL OUTLAY ON MINT (Voted)	4,76,440	4,13,25,855

69—STATEMENT showing the APPROPRIATION of the PROFITS on the CIRCULATION of BRONZE, COPPER and NICKEL COINS during the year ended 31st March 1961.

	Bronze (and Copper) Coinage Account	Nickel Rupees Coinage Account	Nickel Small Coins Coinage Account
	Rs.	Rs.	Rs.
ACCOUNT OF COINS			
Balance in Depots and Mints on 1st April, 1960	39,23,994	13,99,283	7,15,95,126
New Coinage during the year	35,07,900	..	5,27,81,200
Passed into circulation during the year	51,67,370	..	6,09,10,811
Balance in Depots and Mints on 31st March, 1961	22,67,514	13,99,283	6,31,65,515
ACCOUNT OF PROFIT			
Balance being the unappropriated profit on 1st April, 1960 (a)	20,10,861	12,53,943	5,21,21,642
Gross profit on coinage during the year	17,48,506	..	4,30,31,876
Total for Appropriation	37,59,367	12,53,943	9,51,53,518
Profit on coins passed into circulation during the year appropriated to Revenue	(b) 26,12,823	..	4,67,46,446
Balance being the unappropriated profit on 31st March, 1961 (a)	11,46,544	12,53,943	4,87,07,072

(a) The balances of unappropriated profits appearing in this Account do not actually appear under the head "Coinage Accounts" in the regular accounts as, with effect from 1st April 1956, these balances are closed to "Government Account".

(b) Differs from the figure in the coinage Account by a unit due to rounding.

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G and GG—Currency and Mint.

Section H—Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements (financed from Ordinary Revenues)

Revenue Rs. 22,51,27,678

Expenditure Rs. 93,47,78,121
(a) Rs. 23,93,406

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	328-29	20,67,19,233	..
“ “	70-A	Expenditure—Central	329	..	20,47,75,476
“ “	70-B	Expenditure—State	330-31	..	66,34,59,319 (a) 23,93,406
Bombay Development Scheme	71	Receipts—State	332	35,78,149	..
“ “ “	71-A	Expenditure—State	332	..	30,92,546
Multipurpose River Schemes	71-B	Receipts	333	1,78,30,296	..
“ “ “	71-C	Expenditure other than Working Expenses	334	..	1,09,57,030
“ “ “	71-D	Working Expenses	335	..	1,93,55,051
Interest on Capital Outlay on Multipurpose River Schemes,	73-A	Expenditure—State	340	..	3,31,38,250
		Total		22,81,27,678	93,47,78,121 (a) 23,93,406

(a) Represents expenditure 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 terms 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 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 the Civil Department. Where, however, works, the administration of which has not been transferred from the Public Works Department, are by mutual arrangements 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 Uttar Pradesh and the Punjab, from 1947-48 in Madhya Pradesh and from 1949-50 in Assam and Orissa, Central Civil Works were transferred to the Central Public Works Department. The Central Public Works Department was also responsible for works of the late Political Department in Ajmer and Central India but as a result of the integration of the Indian States, Central Civil Works in the 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. 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 where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under 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

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 variety of work for another, such as that of a tiled for a thatched roof to a building, where the new work represents 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.

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 generally joint establishments employed on works accounted for under two or more heads of account. Establishment expenditure of a Public Works division or office is in the first instance recorded under the single 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 recorded 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 works, 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 direct debit to the work or project concerned.

The expenditure under 'Grants-in-aid' represents contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

The head "Block Grant for transfer to the 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 541). Subventions are made from this fund to State Governments and Centrally administered areas for expenditure on schemes of road development and other objects mentioned in the Note on page 541. The actual expenditure on the construction and maintenance of roads etc. incurred from these subventions by State Governments and Centrally administered areas is included in Account No. 70-B and 70-A respectively, corresponding amount being shown in the same account as reduction of expenditure under distinct head "Deduct—Amount met from Subventions from Central Road Fund".

The expenditure incurred from time to time on works authorised by the Central Government to be met from the Grants to the Central Road Fund Reserve (Ordinary and Special) is debited in the accounts of the States to the head "50—Civil Works" the corresponding grant from the Central Road Fund Reserve is credited to the head "XXXIX—Civil Works—Transfer from Central Road Fund."

Multi-purpose River Schemes

A set of new major heads was opened in the accounts for 1948-49 for recording transactions connected with the Multi-purpose River Schemes which were formerly 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.
4. 51-C—Appropriation to Irrigation and Power Development Fund.

Capital Account

5. 50-B—Capital Outlay on Multi-purpose River Schemes met out of Revenue.
6. 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 head '51-C' is intended to record the appropriations to a Reserve Fund called the Irrigation and Power Development Fund when they are made from Revenue. Also see Explanatory note on page 344.

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

Heads of Revenue	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	State
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents	2,45,01,960	14,95,846	4,15,009	19,71,583	14,39,125	4,44,784	26,25,721	13,55,148	
Ferry Receipts	6,65,406	1,93,743	7,73,289	..	7,970	..	5,32,617	38,508	
Tolls on Roads . . . . .	..	..	10,182	1,49,028	..	..	77,203	99,083	
Receipts from Workshops . . . . .	..	1,23,573	..	..	..	996	18,301	1,10,911	
Recoveries of expenditure	3,45,893	35,46,957	1,04,934	20,27,754	4,78,144	1,50,389	92,547	57,97,358	
Transfer from Central Road Fund	43,714	5,119	50,66,581	6,31,067	3,91,328	16,31,943	1,01,543	1,54,954	
Subventions from the Government of India for Development Schemes . . . . .	..	13,00,000	31,73,000	8,78,000	16,99,514	64,34,334	38,39,313	29,24,000	
Miscellaneous	74,76,966	28,55,597	7,69,668	14,03,688	24,85,230	19,41,997	20,62,264	40,90,366	
Grants from Government of India for Border Roads . . . . .	..	..	10,27,485	..	..	..	..	..
Total	3,30,33,939	95,20,835	1,13,50,342	70,61,088	65,01,420	1,05,94,443	93,49,509	1,45,70,328	
Deduct—Refunds	3,03,410	2,44,081	46,338	49,979	33,870	12,225	1,66,663	3,45,473	
TOTAL CENTRAL AND STATE RECEIPTS FROM CIVIL WORKS	3,27,30,529	92,76,754	1,13,03,954	70,20,109	64,67,550	1,05,82,218	91,82,846	1,42,24,855	

CIVIL WORKS for the year ended 31st March, 1961

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	24,67,103	8,72,396	11,72,119	31,89,367	15,70,700	4,97,294	11,59,828	7,04,858	4,58,82,841
2	1,31,803	86,222	43,562	42,077	78	27,29,044	1,96,626	644	54,41,589
3	178	..	20,556	2,43,670	..	16,43,512	6,62,763	1,01,97,666	1,32,03,829
4	..	..	..	..	667	..	..	..	2,54,448
5	7,68,823	5,44,150	3,31,526	8,88,160	5,277	6,563	6,38,241	14,446	1,57,41,172
6	9,34,147	6,73,779	3,15,388	1,84,067	94,662	3,67,353	3,03,584	..	1,08,89,229
7	70,41,694	1,13,60,446	26,23,250	20,53,500	7,46,000	50,15,849	4,13,000	1,51,94,779	6,56,96,879
8	72,09,675	38,74,755	16,05,283	49,21,858	52,69,368	27,80,352	13,92,732	3,69,662	5,05,09,734
9	..	..	..	..	..	..	..	..	10,37,485
10	1,85,53,423	1,74,11,748	61,11,694	1,26,22,699	76,96,752	1,30,39,967	47,66,774	2,64,82,045	20,86,57,006
11	44,294	36,588	32,414	4,26,687	50,283	1,50,000	1,229	3,279	19,37,773
12	1,85,09,219	1,73,75,160	60,79,280	1,21,96,012	76,36,469	1,28,89,967	47,65,545	2,64,78,766	20,67,19,233

6. 70-A—ACCOUNT of EXPENDITURE on CIVIL WORKS (financed from Ordinary Revenues) of the Central Government during the year ended 31st March, 1961

CENTRAL GOVERNMENT		Rs.
ORIGINAL WORKS—		
Buildings		1,22,02,631
Communications		30,67,609
Miscellaneous		1,00,606
REPAIRS—		
Buildings		3,50,65,600
Communications		6,43,79,630
Miscellaneous		13,43,046
Total Original Works and Repairs		11,61,59,122
Establishment		1,88,28,603
Tools and Plant		21,40,690
Grants-in-aid		21,32,820
Furniture		7,98,736
Expense		1,32,70,532
Block Grant for transfer to Central Road Fund		4,10,00,000
Repayment of capital expenditure on grants for development of State roads of economic or inter-State importance.		1,15,32,788
Product—Amount met from Central Road Fund		10,96,579
Product—Amount met from Subventions from Central Road Fund		..
Product—Amount met from Economic aid to friendly countries		..
Total		20,47,66,712
Charges in England—		
Leave and Other Establishment Charges		8,764
TOTAL EXPENDITURE ON CIVIL WORKS FINANCED FROM ORDINARY REVENUES		20,47,75,476
Charged		26,59,132
Voted		20,21,16,344

No. 70-B—ACCOUNT of STATE EXPENDITURE on CIVIL WORKS

	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ORIGINAL WORKS—								
Buildings	25,38,732	48,11,095	9,22,108	36,12,712	49,01,704	38,45,409	54,74,898	
Communications	89,77,726	2,34,90,911	(c)35,71,944	99,35,180	88,95,407	66,35,536	20,79,278	
Miscellaneous . . . . .	..	1,03,045	..	..	59	753	1,49,372	
Outlay in connection with the formation of Andhra State.	91	..	..	..	..	..	..
Repairs—								
Buildings	49,26,098	32,44,456	71,68,983	56,89,951	22,25,683	76,27,038	51,76,440	
Communications	2,67,83,901	2,26,12,227	1,11,60,770	1,07,77,603	1,43,19,999	2,62,71,190	3,39,16,550	
Miscellaneous . . . . .	..	13,622	826	13,899	63,912	40,110	1,69,197	
Total Original Works and Repairs	4,32,26,448	5,42,75,356	2,28,24,631	3,00,19,345	3,04,06,764	4,44,20,036	4,69,65,735	
Establishment	62,19,039	53,84,955	67,84,178	—35,577	46,28,285	41,29,494	75,70,381	
Tools and Plant	25,12,712	9,11,598	28,511	5,77,314	16,58,345	16,75,178	38,30,837	
Furniture . . . . .	..	..	..	..	..	..	..
Grants-in-aid	(a)1,18,21,264	9,49,567	57,54,414	69,59,185	2,05,396	57,130	1,23,23,625	
Transfer to State Bridge Fund . . .	..	..	..	..	..	..	..
Repayment of Capital expenditure on grants for Development.	..	..	..	..	..	..	6,09,284	
Suspense	—13,09,601	—43,64,891	—27,04,148	2,53,440	—8,21,410	—39,44,519	—19,75,019	
Development schemes . . . . .	..	..	..	..	..	..	..
Deduct—Amount met from subventions from Central Road Fund.	20,36,508	..	5,98,564	..	..	9,46,684	..	
Deduct—Expenditure on Displaced persons transferred to "57—Miscellaneous"	..	..	..	..	..	..	..
Deduct—Amount met from Central Road Fund.	..	..	..	50,67,262	..	..	..
Deduct—Amount charged to Other Governments and departments and Local Bodies.	..	..	9,44,824	..	..	..	..
Total	6,04,33,354	5,56,25,076 (b)15,31,509	3,11,44,198	3,25,94,830 (b)1,11,615	3,60,77,380	4,56,90,635	6,93,24,843	
Charges in England—								
Leave and Other Establishment Charges .	..	..	..	..	..	..	..
Total Expenditure on Civil Works (financed from Ordinary Revenues) of the State Governments.	6,04,33,354	5,56,25,076 (b)15,31,509	(c)3,11,44,198	3,25,94,830 (b)1,11,615	3,60,77,380	4,56,90,635	6,93,24,843	
Charged .	1,08,665	1,07,228	28,238	4,10,954	4,02,862	..	3,54,536	
Voted .	(a)6,03,24,689	5,55,17,848 (b)15,31,509	(c)3,11,15,960	3,21,83,876 (b)1,11,615	3,56,74,518	4,56,90,635	6,89,70,307	(d)

(a) Includes Rs. 1,00,000 being repayment of the advance taken from Contingency Fund during 1959-60, but not recouped before the end of the previous year.

(b) Met out of Contingency Fund.

(c) Includes Rs. 25,204 being repayment to the Contingency Fund of advances taken but not recouped in previous years.

(d) Includes Rs. 7,707 being repayment to the Contingency Fund of the advance taken but not recouped in the previous year.

financed from Ordinary Revenues) during the year ended 31st March, 1961

Sl. No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	36,54,647	90,80,733	1,13,50,010	33,65,808	43,979	6,58,413	9,75,335	98,703	5,53,34,296
2	1,36,19,816	3,36,17,987	53,20,230	61,91,186	27,58,304	21,27,300	64,72,132	1,38,97,598	14,75,80,535
3	2,11,213	..	..	4,19,357	..	18,855	-83	17,86,737	26,89,708
4	..	..	..	..	..	..	..	..	91
5	94,33,462	36,61,277	34,53,105	51,13,931	30,89,899	18,24,361	1,20,75,301	11,89,119	7,58,99,004
6	1,34,34,965	2,43,38,057	1,14,52,870	1,06,65,068	1,25,63,217	3,68,08,212	1,12,64,858	32,61,045	26,96,32,422
7	53,987	..	1,206	2,46,415	3,11,742	4,78,988	17,673	81,463	14,93,042
8	4,04,10,080	7,06,98,064	3,15,77,323	2,60,01,765	1,87,67,141	4,19,16,129	3,08,05,216	2,03,14,665	55,26,28,698
9	1,02,06,612	33,66,166	15,41,502	47,77,307	9,58,459	28,27,363	46,70,950	6,03,149	6,39,32,263
10	46,04,196	87,38,693	15,74,519	3,91,345	6,02,652	5,38,040	11,23,391	1,13,391	2,88,80,712
11	..	35,077	..	..	1,37,336	..	..	..	1,72,413
12	6,11,283	4,61,898	2,40,133	14,83,489	14,68,698	33,14,293	17,27,780	50,230	4,74,28,385
12a	..	..	..	..	..	13,00,000	..	..	13,00,000
13	..	..	1,62,000	..	..	..	..	5,41,000	13,12,284
14	44,96,117	-36,60,097	-25,74,153	-12,57,776	-25,82,896	-18,68,840	-51,79,045	-2,24,974	-2,77,17,812
15	..	..	..	..	..	..	1,42,69,883	..	1,42,69,883
16	..	8,82,752	..	27,96,921	17,91,403	..	12,12,926	..	1,01,76,318
17	..	..	..	1,63,742	..	..	..	..	1,63,742
18	..	..	..	..	..	..	..	..	50,67,262
18a	..	..	..	..	..	..	..	..	9,44,824
19	6,03,28,278	7,87,02,757 } (a) 53,282	3,25,21,324	2,85,25,467	1,69,71,987 } (a) 5,88,000	4,79,12,985 } (a) 1,14,000	4,62,05,189	2,13,97,461	66,34,55,764 } (a) 23,98,400
20	..	3,555	..	..	..	..	..	..	3,555
21	6,03,28,278	7,87,06,312 } (a) 53,282	3,25,21,324	2,85,25,467	1,69,71,987 } (a) 5,88,000	4,79,12,985 } (a) 1,14,000	4,62,05,189	2,13,97,461	66,34,59,319 } (a) 23,98,400
22	5,67,363	16,505	2,71,319	1,67,163	1,21,617	3,09,531	19,13,527	..	47,19,508
23	5,98,20,915	7,86,90,007 } (a) 53,282	3,22,50,005	2,83,58,304	1,68,51,370 } (a) 5,88,000	4,76,03,454 } (a) 1,14,000	4,42,91,662	2,13,97,461	65,87,40,011 } (a) 23,98,400

(a) Met from 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 1960-61			No. 71-A—ACCOUNT of EXPENDITURE from REVENUE the BOMBAY DEVELOPMENT SCHEME during and to end of year 1960-61		
Heads of Account	Receipts during the year	Receipts to end of the year	Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
BACK BAY RECLAMATION SCHEME			BACK BAY RECLAMATION SCHEME		
Rents from properties	14,93,658	2,04,57,088	Original Works . . . . .	..	1,51,40
Miscellaneous	33,796	4,86,383	Repairs	19,467	4,17,30
Deduct—Refunds . . . . .	..	39,534	Establishment	1,430	2,78,80
			Tools and Plant	389	8,30
			Charges in England . . . . .	..	1,50
Total	15,27,454	2,09,03,937	Total	21,286	8,18,50
INDUSTRIAL HOUSING SCHEME			INDUSTRIAL HOUSING SCHEME		
Cotton Cess . . . . .	..	1,69,92,026	Original Works	4,514	22,75,10
Chawl Rents	17,32,639	3,32,65,353	Repairs	21,72,659	2,13,81,30
Miscellaneous	15,251	3,81,944	Establishment	6,20,401	1,03,97,00
Deduct—Refunds	301	2,629	Tools and Plant	43,242	3,92,70
			General Charges . . . . .	..	580
Total	17,47,589	5,06,29,694	Interest on Capital	(a)	82,71,30
			Grants-in-aid	25,000	2,00,00
			Charges in England . . . . .	..	49,30
			Total	28,65,816	4,32,66,30
			Deduct—Cost of Audit debited to Central Government.	..	7,00
			Total	28,65,816	4,32,59,30
AMBARNATH ELECTRIC SUPPLY SCHEME			AMBARNATH ELECTRIC SUPPLY SCHEME		
Sale of Electricity	2,41,369	22,46,408	Original Works . . . . .	..	1,70
Miscellaneous	93	13,818	Repairs	1,61,734	15,76,00
Total	2,41,462	22,60,226	Establishment	4,507	1,12,00
			Tools and Plant	470	9,00
			Interest on Capital	(a)	1,87,00
			Charges in England . . . . .	..	..
			Total	1,66,711	20,80,00
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES			OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES		
Cotton Cess . . . . .	..	52,66,067	Original Works	22,662	10,15,00
Rent from properties	60,776	23,08,006	Repairs	13,070	7,53,00
Miscellaneous	868	15,11,335	Special Development Programme . . . . .	..	1,06,00
Transfer from Special Development Fund.	..	1,08,910	Establishment	2,027	3,71,00
Deduct—Refunds . . . . .	..	93,300	Tools and Plant	714	27,00
Total	61,644	91,01,118	Interest on Capital	(a)	11,14,00
			Charges in England . . . . .	..	5,00
			Total	39,073	34,01,00
TOTAL REVENUE RECEIPTS FROM BOMBAY DEVELOPMENT SCHEME.	35,78,149	8,28,91,175	TOTAL REVENUE EXPENDITURE ON THE BOMBAY DEVELOPMENT SCHEME—VOTED.	30,92,886	4,95,65,00

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

No. 71-C—ACCOUNT of OTHER REVENUE EXPENDITURE connected with MULTIPURPOSE RIVER SCHEMES for the year ended 31st March, 1961

	Central Government	Government of Bihar	Government of Gujarat	Government of Maharashtra	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working expenses (vide details in Account No. 71-D).	..	..	..	..	54,65,855	81,89,426	25,39,638	31,60,112	1,93,55,051
Miscellaneous Expenditure—									
Investigation on Multipurpose River Schemes—									
Preliminary Expenses	1,08,58,333	3,97,954	15,000	3,573	9,38,730	9,26,551	..	..	1,31,35,131
Central Water and Power Research Station, Poona—									
Establishment	11,66,897	..	..	..	..	..	..	..	11,66,897
Tools and Plant	37,423	..	..	..	..	..	..	..	37,423
Other Charges	7,28,439	..	..	..	..	..	..	..	7,28,439
Suspense	3,94,781	..	..	..	..	..	..	..	3,94,781
Deduct—Receipts and Recoveries	25,000	..	..	..	..	..	..	..	25,000
Deduct—Amount met from Special Development Fund.	54,30,640	..	..	..	..	..	..	..	44,80,640
Total Miscellaneous Expenditure	86,75,132	3,97,954	15,000	3,573	9,38,730	9,26,551	..	..	1,09,67,030
Total OTHER REVENUE EXPENDITURE	86,75,132	3,97,954	15,000	3,573	64,04,585	91,15,977	25,39,658	31,60,112	3,03,12,081

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	Miscellaneous Expenditure	Net amount transferred to the Depreciation Reserve Fund	Cost of Water used for running Power houses creditable to Bhakra Dam	Renewals and Replacements from the Depreciation Reserve Fund	Deduct—Amount transferred to other Governments	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ORISSA														
Bhakra Dam Project—														
I. Dam and Appurtenant Works	..	75,559	3,93,053	10,12,793	62,262	—8,71,061	..	..	..	..	..	..	..	11,62,584
II. Main canals, Branches, Distributaries and Water courses.	3,76,979	97,561	29,433	35,335	..	..	..	..	..	..	..	6,39,408
III. Hydro-Electric Installation	..	35,270	33,32,063	3,49,821	75,419	—35,676	..	..	..	..	..	..	..	37,56,863
Total Government of Orissa	..	1,07,814	44,02,085	14,60,174	1,67,104	—8,71,352	..	..	..	..	..	..	..	54,66,855
GOVERNMENT OF PUNJAB														
Bhakra Nangal Project—														
I. Bhakra Dam	..	2,32,565	44,13,765	37,04,690	34,937	11,11,348	..	..	..	..	..	..	3,00,938	81,89,426
II. Nangal Hydro Electric Scheme	2,87,438	4,18,120	29,809	..	..	..	..	..	..	..	(a) 7,35,476	..
Total Government of Punjab	..	2,32,565	47,01,203	41,22,728	63,906	11,11,348	..	..	..	..	..	..	10,42,414	81,89,426
GOVERNMENT OF RAJASTHAN														
1. Bhakra Nangal Project	..	1,94,731	10,00,371	6,99,661	4,963	—76,252	..	..	7,13,909	..	..	..	..	25,37,383
2. Chambal Project	2,275	..	..	..	..	..	..	..	..	..	2,275
Total Government of Rajasthan	..	1,94,731	10,00,371	7,01,936	4,963	—76,252	..	..	(b) 7,13,909	..	..	..	..	25,39,658
GOVERNMENT OF WEST BENGAL														
Mayarakshi Reservoir Project	15,75,900	14,02,212	1,56,431	25,569	..	..	..	..	..	..	..	31,60,112
Total Government of West Bengal	15,75,900	14,02,212	1,56,431	25,569	..	..	..	..	..	..	..	31,60,112
GRAND TOTAL	..	5,35,110	1,18,79,529	76,87,050	3,92,554	—8,10,687	..	..	(b) 7,13,909	..	..	..	10,42,414	1,93,55,051

(a) Amount transferred to Punjab State Electricity Board.
 (b) Relates to expenditure on common works executed by other Governments and Agencies.

Section III—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements

Expenditure { Outside the Revenue Account Rs. 1,77,10,91.15
 (a) 87,81,78.78
 Within the Revenue Account Rs. 78,16,82.37

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account	Major Head Total	Expenditure
Delhi Capital Outlay	78	Expenditure	297			Rs. 4,23,50.00
Expenditure on New Capital for Panjab at Chandigarh.	78-A	Expenditure	297			1,15,06.00
Capital Outlay on Bombay Development Scheme	79	Expenditure	305			2,87.00
Capital Outlay on Multipurpose River Schemes	78-A	Statement of Financial results	340			
Damodar Valley Project	78-B	Expenditure	341			4,72,42.00
Other than Damodar Valley Project	78-C	Expenditure	342-43			42,82,75.00
Appropriation to Irrigation and Power Development Fund.	78-D	Expenditure	344			29,00.00
Civil Works outside the Revenue Account	78	Expenditure	346-47			1,23,90,23.00 (a) 27,81,78.78
		Total				1,77,10,91.15 (a) 87,81,78.78
Civil Works within the Revenue Account	78	Expenditure				78,16,82.37

(a) Expenditure not out of Contingency Fund.

Section III—Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements

The capital major heads included in this section are—

OUTSIDE THE REVENUE ACCOUNT

- (1) 78—Delhi Capital Outlay.
- (2) 79—Expenditure on New Capital for Panjab at Chandigarh.
- (3) 80—Bombay Development Scheme.
- (4) 80-A—Capital Outlay on Multipurpose River Schemes.
- (5) 80-B—Appropriation to the Irrigation and Power Development Fund.
- (6) 81—Civil Works outside the Revenue Account.

WITHIN THE REVENUE ACCOUNT

- (7) 50-A—Capital Outlay on Civil Works financed from Revenue.
- (8) 50-B—Capital Outlay on Multipurpose River Schemes met out of Revenue.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or other works of lasting public utility, undertaken by the Central Government or the State Government from resources outside the Revenue Account. The essential condition precedent to the opening of a capital major head outside Revenue Account is that the expenditure must be of a capital nature under the ordinary principles of accounting.

3. In Uttar Pradesh and the Punjab, where large amounts of extraordinary revenue receipts have accrued, 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 amounts being transferred to the head "50—Civil Works within the Revenue Section of the accounts."

78—Delhi Capital Outlay

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on 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 at the Government of India at Delhi pending the construction of the New Capital was debited to the Revenue Account under "Civil Works". In the same way, expenditure incurred in administrative and commercial departments in connection with the foundation of the New Capital was treated as Departmental expenditure debitable to the departments concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and the 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, reopened in 1933-

72—ACCOUNT of DELHI Capital Outlay during and to end of the year 1960-61

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
SALARIES AND ALLOWANCES—		
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 . . . . .	..	6,90,923
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 . . . . .	..	10,81,006
(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
SUPPLIES AND SERVICES AND CONTINGENCIES—		
(a) Preliminary Investigation . . . . .	..	50,624
(b) Public Works and Electrical Officers employed on the Project . . . . .	..	10,14,733
(c) Miscellaneous Officers . . . . .	..	3,04,971
Total A, B & C . . . . .	..	2,89,37,570
Establishment Charges paid to other Governments, Departments, etc.	37,51,317	4,16,35,010
set—Credits from other Heads of Account . . . . .	..	86,05,696
Total Salaries, Allowances etc.	37,51,317	6,30,16,804
WORKS EXPENDITURE—		
a) Buildings		
(i) Government House . . . . .	..	1,82,20,551
(ii) Secretariats . . . . .	..	1,90,95,797
(iii) Other Buildings	4,68,67,050	54,33,97,324
(iv) Legislative Chambers . . . . .	..	91,22,193
(v) Communications . . . . .	..	35,32,920
(vi) Miscellaneous Public Improvements . . . . .	..	23,38,133
(vii) Electric light and Power . . . . .	..	70,36,942
(viii) Irrigation . . . . .	..	50,00,972
(ix) Sanitation, including Storm Water Drains, Sewerage and Sewerage disposal, Water supply and Conservancy . . . . .	..	1,32,53,743
(x) Tools and Plant	3,24,238	1,32,51,156
(xi) Stock and Suspense . . . . .	..	12,34,195
(xii) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works . . . . .	..	97,01,330
(xiii) Maintenance during construction . . . . .	..	97,39,641
(xiv) Railway Diversion . . . . .	..	13,78,608
ACQUISITION OF LAND TAKEN FOR THE PROJECT . . . . .	..	34,35,634
GRANTS-IN-AID, CONTRIBUTIONS, etc. . . . .	..	21,40,000
OTHER MISCELLANEOUS EXPENDITURE . . . . .	..	1,93,378
set—Receipts on Capital Account—Receipts from the War Department . . . . .	..	1,63,62,196
der Receipts	89,92,929	3,33,42,800
ges in England— . . . . .	..	99,169
res . . . . .	..	126
as or gain by Exchange . . . . .	..	126
GRAND TOTAL	4,28,50,266	62,39,74,209
Charged	5,66,485	..
Voted	4,22,81,811	..

79—CAPITAL EXPENDITURE OR 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 upto the year 1951-52 was debited to the head "81—Capital Account of Civil Works Outside the Revenue Account".

No. 72-A—ACCOUNT of EXPENDITURE ON NEW CAPITAL for PUNJAB at CHANDIGARH, during and to end of the year 1960-61.

Heads of Account	Expenditure during the year
	Rs.
Works Expenditure—	
Works	2,14,48,995
Establishment	21,76,473
Tools and Plant	62,967
Suspense	—37,23,457
Charges in England . . . . .	..
Defect—Receipts and Recoveries on Capital Account	84,58,414
GRAND TOTAL	1,16,06,563
Charged	2,554
Voted	1,15,04,009
TOTAL EXPENDITURE TO END OF THE YEAR 1960-61	14,43,89,671

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 Maharashtra 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 the Department, excepting only those of the Back Bay Reclamation Scheme, have been transferred to revenue head 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 1 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 1960-61

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
A—Works and Acquisitions—		
Reclamation Schemes	53,103	6,84,27,318
Industrial Housing Schemes	79,023	4,43,96,848
Other Bombay Schemes	..	6,78,700
Suburban Schemes	2,45,672	2,70,27,265
General Schemes	..	33,76,943
Total	3,99,498	17,41,97,184
Deduct—Receipts and Recoveries on Capital Account	2,25,967	(a) 7,43,24,922
Total—A—Works and Acquisitions	1,73,531	(a) 9,98,72,262
B—Establishment		
	74,498	(b) 1,27,64,000
C—Tools and Plant		
	74,388	36,33,000
D—Grants-in-aid to Local Bodies		

E—Suspense		
	34,088	2,58,870
F—Charges in England		
	..	1,50,000
Total	2,87,412	11,64,31,550
Deduct—Interest met from Ordinary Revenues	..	5,03,75,412
Deduct—Cost of Audit debited to "26—Audit, Central"	..	4,94,900
Net Total (Voted)	2,87,412	5,00,61,138

(a) Includes Rs. —14,000 due to *proforma* corrections to set right the misclassification in the accounts.

(b) Includes Rs. 14,000 due to *proforma* corrections to set right the misclassification in the accounts.

98-A—Capital Outlay on Multipurpose River Schemes

The expenditure on the Damodar Valley Project is being booked under this major head from the account for the year 1948-49. The three participating Governments, viz., the Central Government, the Government of Bihar and the Government of West Bengal share the expenditure on the project according to the provisions of Damodar Valley Corporation Act, 1948. The execution of the project is entrusted to the Damodar Valley Corporation. The detailed accounts of the project are also maintained by the Corporation. The capital provided by the three Governments appears only in lump in the accounts of those Governments and is also exhibited in Account No. 73-B.

2. The transactions relating to the following schemes are also being recorded in this Section from the year noted against each—

Kosi Project—1949-50.

Mayurakshi Reservoir Project—1949-50.

Hirakud Dam Project—1950-51.

Godavary Valley Development Scheme—1951-52.

Bhakra Nangal Project—1952-53.

Delta Irrigation Scheme—1955-56.

Gandhi Sagar Dam—1955-56.

Kansabai Reservoir Project—1956-57.

No. 73-A—ACCOUNT showing CAPITAL EXPENDITURE, RECEIPTS, WORKING EXPENSES AND INTEREST CHARGES OF MULTIPURPOSE RIVER SCHEMES for the year ended 31st March, 1961

Government and Project	Capital Outlay		Gross Receipts (Vide details in account No. 71B)	Working expenses (Vide details in account No. 71D)	Net Receipts	Interest on Capital	Surplus of revenue over expenditure (+) or expenditure over revenue (-)	Rate percent on capital outlay to end of the year
	During the year (Vide details in Account No 73 C)	To end of the year						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
Central Water and Power Research Station	7,30,394	24,62,491	..	..	..	..	..	..
Kosi Project	..	8,03,859	..	..	..	..	..	..
Ganga Barrage Scheme	..	27,395	..	..	..	..	..	..
Amarn Valley Scheme	..	..	..	..	..	..	..	..
Rajasthan Project	..	..	..	..	..	..	..	..
Power Research Institute	1,12,000	1,12,000	..	..	..	..	..	..
Total Central Government	8,79,889	64,23,405	..	..	..	..	..	..
GOVERNMENT OF ANDHRA PRADESH								
Roads under Godavary Valley Area	..	16,99,984	..	..	..	..	..	..
Nagarjannagar Project	9,99,43,770	39,17,98,325	..	..	..	1,75,69,909	-1,75,69,909	-1.75
Total Government of Andhra Pradesh	9,99,43,770	39,34,98,179	..	..	..	1,75,69,909	-1,75,69,909	..
GOVERNMENT OF BIHAR								
Kosi Project—Kosi Project Investigation	..	1,32,18,781	..	..	..	..	..	..
Hannamangar Barrage and Head Works	4,03,19,308	14,39,58,261	..	..	..	..	..	..
Flood Bank and Protective Measures	69,61,942	6,71,47,113	..	..	..	..	..	..
Onals	3,04,51,340	5,90,43,537	..	..	..	..	..	..
Total Government of Bihar	7,77,32,490	28,32,64,682	..	..	..	..	..	..
GOVERNMENT OF MADHYA PRADESH								
Chambal Hydrel and Irrigation Scheme—								
A—Hydel Works	—8,69,099	11,55,94,398	..	..	..	..	..	..
B—Main Canal, Branches, Distributaries and Water Courses	2,39,53,919	11,48,48,743	..	..	..	..	..	..
C—Power Generation	56,96,337 (d)	2,41,42,886	..	..	..	..	..	..
D—Transmission	49,95,278 (e)	4,07,16,074	..	..	..	..	..	..
Total Government of Madhya Pradesh	3,25,95,436	39,67,92,876	..	..	..	..	..	..
GOVERNMENT OF ORISSA								
Hirakud Dam Project—								
I—Dam and Appurtenant Works	89,07,913	..	..	..	..	..	..	..
II—Main Canal, Branches, Distributaries and Water Courses	13,06,480	89,89,61,489	87,69,990	54,65,955	43,23,435	..	+43,23,435	+0.19
III—Hydro-Electric Installation	18,08,062	..	..	..	..	..	..	..
Hirakud Subsidiary Dam Power House Project	1,53,21,139	8,23,43,335	..	..	..	..	..	..
Delta Irrigation Schemes	2,82,55,290	9,37,13,198	..	..	..	26,64,338	-26,64,338	-3.8
Total Government of Orissa	5,55,99,475	99,80,17,965	87,69,990	54,65,955	43,23,435	26,64,338	16,59,087	..
GOVERNMENT OF PUNJAB								
Bhakra Nangal Project—								
I—Bhakra Dam	9,59,83,109 (a)	1,04,96,73,125	45,44,489	31,89,436	-36,44,937	(b) 49,82,871	-83,91,908	-4.4
II—Nangal Hydro Electric Scheme	..	(b) 60,76,75,778	..	..	..	..	..	..
III—Bass Dam Project	33,26,037	(c) 46,94,923	..	..	..	..	..	..
Total Government of Punjab	9,93,09,146	1,66,10,42,826	45,44,489	31,89,436	-36,44,937	(b) 49,82,871	-83,91,908	..
GOVERNMENT OF RAJAS-THAN								
Bhakra Nangal Project—								
(a) Irrigation	1,81,21,490	26,03,81,961	11,52,833	26,37,393	-13,84,900	..	-13,84,900	..
Chambal Project—								
I—Kotah Barrage and Irrigation Project	1,02,45,579	(f) 5,28,21,576	..	2,375	-2,375	..	-2,375	-0.00
II—Hydro Electric Schemes—								
(a) Bhuapl Project	20,81,749	(g) 27,28,898	..	..	..	..	..	..
(b) Water Courses	1,00,539	(h) 1,14,391	..	..	..	..	..	..
III—Canals in Rajasthan	1,52,65,013	(i) 10,30,66,811	..	..	..	..	..	..
Total Government of Rajasthan	4,52,14,080	(j) 42,28,22,294	11,52,833	26,39,663	-13,84,935	..	-13,84,935	..
GOVERNMENT OF WEST BENGAL								
Mayurakshi Reservoir Project—								
Moonajore Dam	5,17,873	..	29,88,054	31,89,112	-11,07,058	64,68,638	-75,75,696	-2.4
Reclamation and Resettlement under the Administrator Mayurakshi Reservoir Project	-3,55,687	15,28,42,116	..	..	..	..	..	..
Barrage and Irrigation	6,13,593	..	..	..	..	..	..	..
Hydro Electric Installation	1,494	..	..	..	..	..	..	..
Kaushali Reservoir Project	1,56,22,994	4,90,57,418	..	..	..	17,52,963	-17,52,963	-1.1
Total Government of West Bengal	1,65,01,677	20,16,99,534	29,88,054	31,89,112	-11,07,058	82,21,601	-93,28,659	..
GRAND TOTAL	42,82,75,143	4,23,75,49,992	1,75,39,656	1,83,65,051	-18,15,395	3,21,38,369	-3,49,53,754	..

(h) The over all interest liability of the State during the year was Rs. 4,97,95,397 out of which Rs. 4,51,12,726 have been capitalised

(a) See footnote (a) on page 343

(d) See footnote (d) on page 343

(g) See footnote (g) on page 343

(b) See footnote (b) on page 343

(e) See footnote (e) on page 343

(h) See footnote (h) on page 343

(c) See footnote (c) on page 343

(f) See footnote (f) on page 343

(i) See footnote (i) on page 343

(j) See footnote (j) on page 343

o. 73-B—ACCOUNT of CAPITAL EXPENDITURE ON DAMODAR VALLEY PROJECT during and to end of the year 1960-61

	Central Government	Government of Bihar	Government of West Bengal	Total
DAMODAR VALLEY PROJECT	Rs.	Rs.	Rs.	Rs.
—Advances to Damodar Valley Corporation—				
(1) Amount advanced .	99,32,000	1,12,74,000	2,60,36,000	4,72,42,000
(2) Deduct—Government's share of the Capital Outlay on the Damodar Valley Project.	1,31,73,262	1,33,06,186	3,23,47,553	5,88,27,001
Government's share of the Capital Outlay on the Damodar Valley Project.	1,31,73,262	1,33,06,186	3,23,47,553	5,88,27,001
Total .	99,32,000	1,12,74,000	2,60,36,000	4,72,42,000
Expenditure to end of the year 1960-61.	36,66,75,643	29,35,51,000	81,62,39,633	1,47,64,66,276

Expenditure during the year

Government and Project	Works	Establishment	Tools and Plant	Suspense	Interest on Capital	Charges in England	Add—Expenditure on Common Works executed by other Governments and agencies	Deduct—Amount debitable to other Governments	Deduct—Amount of net receipts transferred to meet capitalised interest charges	Deduct—Receipts and Recoveries on Capital Account	Total	Expenditure to end of the year
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
Central Water and Power Research Station.	7,30,394	..	..	..	..	..	..	..	..	..	7,30,394	34,02,401
Kosi Project	..	..	..	..	..	..	..	..	..	..	..	8,03,659
Ganga Barrage Scheme	37,295	..	..	..	..	..	..	..	..	..	37,295	8,83,169
Assam Valley Scheme	..	..	..	..	..	..	..	..	..	..	..	6,00,784
Rajasthan Project	..	..	..	..	..	..	..	..	..	..	..	6,21,302
Power Research Institute	1,12,000	..	..	..	..	..	..	..	..	..	1,12,000	1,12,000
Total Central Government	8,79,689	..	..	..	..	..	..	..	..	..	8,79,689	64,23,405
GOVERNMENT OF ANDHRA PRADESH												
Roads under Godavari Valley Area	..	..	..	..	..	..	..	..	..	..	..	16,89,924
Nagarjunasagar Project	9,11,96,204	77,59,415	1,45,617	17,06,583	..	..	..	..	..	8,64,049	9,99,43,770	39,17,96,255
Total Government of Andhra Pradesh	9,11,96,204	77,59,415	1,45,617	17,06,583	..	..	..	..	..	8,64,049	9,99,43,770	39,34,86,179
GOVERNMENT OF BIHAR												
Kosi Project—												
Kosi Project Investigation	..	..	..	..	..	..	..	..	..	..	..	1,32,18,731
Hanumannagar Barrage and Hoop Works.	3,26,03,830	4,68,424	65,287	80,13,649	..	..	..	..	..	8,31,962	4,03,19,208	14,38,56,261
Flood Banks and Protective Measures.	50,53,074	18,87,333	38,108	39,309	..	..	..	..	..	55,882	69,61,942	6,71,47,113
Canals	2,63,59,727	29,58,206	1,74,363	10,25,041	..	..	..	..	..	65,997	3,04,51,340	5,90,42,537
Total Government of Bihar	6,40,16,631	53,13,963	2,77,738	90,77,999	..	..	..	..	..	9,53,841	7,77,32,400	24,32,64,642
GOVERNMENT OF MADHYA PRADESH												
Chambal Hydrel and Irrigation Scheme—												
A—Hydrel Works	1,65,44,147	10,71,108	62,505	15,27,214	37,83,878	..	..	..	..	2,38,67,951	—8,69,099	11,55,84,386
B—Main Canal, Branches, Distributaries and Water Courses.	2,29,78,985	15,13,603	30,044	—13,29,225	..	..	..	..	..	2,39,488	2,29,53,919	11,43,49,748
C—Power Generation	59,89,580	5,94,033	9,774	—9,80,070	..	..	..	..	..	7,360	56,05,337	(d)3,61,42,668
D—Transmission	42,77,799	7,75,953	48,790	—1,59,201	..	..	..	..	..	38,093	49,05,278	(e)4,97,16,074
Total Government of Madhya Pradesh	4,97,90,491	39,54,697	1,51,113	—9,11,042	37,83,878	..	..	..	..	2,47,802	3,25,95,435	30,67,92,876

<i>Worked Dam Project</i>														
I—Dam and Appurtenant Works .	81,16,618	1,10,022	2,55,034	5,07,623	..	..	..	..	..	..	6,81,514	80,07,913	} 80,59,31,433
II—Main Canals, Branches, Distributaries and Water Courses.	12,80,666	33,877	8	—8,068	..	..	..	..	..	..	3	13,00,480	
III—Hydro-Electric Installation .	19,86,280	29,054	2,367	—2,09,019	..	..	..	..	..	..	20	18,08,662	} 8,23,43,335
Hirakud subsidiary Dam Power House Project.	2,07,26,282	2,39,574	1,32,235	—57,22,711	..	..	..	..	..	..	51,250	1,53,21,130	
Delta Irrigation Scheme	2,34,30,284	13,59,732	7,62,761	29,39,857	..	..	..	..	..	..	2,46,344	2,82,55,290	9,37,13,198
Total Government of Orissa	5,58,49,160	20,72,259	11,52,405	—24,92,318	..	..	..	..	..	..	9,82,031	5,55,99,475	98,20,17,966
GOVERNMENT OF PUNJAB														
Bhakra Nangal Project—														
I—Bhakra Dam—														
Irrigation Branch	5,02,15,115	89,26,251	3,38,470	47,61,570	4,71,43,580	..	..	..	69,86,846	21,62,532	63,52,499	9,58,83,109	(a) 1,04,86,73,185
II—Nangal Hydro-Electric Scheme	95,73,018	14,19,407	1,57,270	..	..	..	..	..	1,11,49,695	..	..	..	(b) 60,76,75,778
III—Beas Dam Project	12,92,533	7,75,028	2,03,709	9,25,316	1,31,678	..	..	..	..	..	2,227	33,26,037	(c) 46,94,033
Total Government of Punjab	6,10,80,666	1,11,20,686	6,99,449	56,86,886	4,72,75,258	..	..	..	1,81,36,541	21,62,532	63,54,726	9,92,09,146	1,68,10,42,996
GOVERNMENT OF RAJASTHAN														
Bhakra Nangal Project—														
Irrigation	3,56,635	7,16,589	639	61,029	1,70,01,109	..	..	..	..	..	14,521	1,81,21,480	26,02,81,051
Chambal Project—														
I. Kotah Barrage and Irrigation .	10,86,607	6,65,572	61,678	4,66,982	1,16,78,778	..	..	..	..	..	37,14,438	1,02,45,279	(f) 5,26,21,575
II. Hydro-Electric Schemes—														
(a) Bhupal Project	31,29,714	2,79,224	30,943	—15,93,201	2,48,753	..	..	..	..	..	13,684	20,81,749	(g) 67,38,566
(b) Water Courses . . . . .	..	1,00,553	..	..	..	..	..	..	..	..	14	1,00,539	(h) 1,14,291
III. Canals in Rajasthan	98,76,066	13,76,043	2,16,326	—2,82,282	41,80,459	..	..	..	..	..	1,01,599	1,52,65,013	(i) 10,30,66,811
Total Government of Rajasthan	1,44,49,022	31,37,981	3,09,586	—13,47,472	3,31,09,099	..	..	..	..	..	38,44,166	4,58,14,060	(j) 42,23,22,294
GOVERNMENT OF WEST BENGAL														
Mayurakshi Reservoir Project—														
Masanjore Dam	76,519	78,279	..	3,63,988	..	..	..	..	..	..	913	5,17,873	} 15,26,42,116
Reclamation and Resettlement under the Administrator Mayurakshi Reservoir Project.	— 21,591	..	..	..	..	..	..	..	..	..	2,34,096	—2,55,687	
Barrage and Irrigation	6,81,647	78,279	— 4,755	—59,187	..	..	..	..	..	..	82,481	6,13,503	} 4,90,57,418
Hydro-Electric Installation	2,510	..	..	..	..	..	..	..	..	..	16	2,494	
Kansabati Reservoir Project	1,38,11,239	11,25,359	1,00,337	6,73,878	..	..	..	..	..	..	87,919	1,56,22,894	
Total Government of West Bengal	1,45,50,324	12,81,917	95,582	9,78,679	..	..	..	..	..	..	4,05,425	1,65,01,077	20,16,99,534
GRAND TOTAL	35,18,12,187	3,46,40,918	28,31,490	1,26,68,415	8,41,68,235	..	..	..	1,81,36,541	21,62,532	3,75,47,020	42,82,75,142	1,25,75,49,892

(a) Excludes Rs. 15,30,90,135 due to *pro forma* adjustment since carried out.(b) Includes Rs. 15,30,90,135 due to *pro forma* adjustment since carried out.(c) Includes Rs. 13,67,996 due to *pro forma* adjustment since carried out.(d) Excludes Rs. 583 due to *pro forma* correction since made.(e) Includes Rs. 583 due to *pro forma* correction since made.(f) Excludes Rs. 2,572 due to *pro forma* corrections since made.(g) Excludes Rs. 13,752 due to *pro forma* transfer of the expenditure relating to "Water Courses."(h) Includes Rs. 13,752 due to *pro forma* transfer of the expenditure relating to "Water Courses."(i) Includes Rs. 767 due to *pro forma* corrections since made.(j) Excludes Rs. 1,805 due to *pro forma* corrections since made.

51-C—Appropriation to the Irrigation and Power Development Fund

80-B—Appropriation to the Irrigation and Power Development Fund outside the Revenue Account

These heads are intended to record the appropriations to the Reserve Fund called the Irrigation and Power Development Fund according as the appropriations are made from Revenue or Capital for meeting expenditure on Irrigation and Power Projects.

The actual expenditure from the Reserve Fund appearing in Section "S—Deposits and Advances" shall be recorded under the Capital Major heads "50-B—Capital Outlay on Multi-purpose River Schemes—met out of Revenue" and "80-A—Capital Outlay on Multipurpose River Schemes" according as it is decided to show the expenditure within or outside the Revenue Account and set off by an equivalent amount transferred from the Fund.

No. 73-D—ACCOUNT showing APPROPRIATIONS to the IRRIGATION and POWER DEVELOPMENT FUND during the year and to the end of the year 1960-61.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF MYSORE		
Appropriation to Irrigation and Power Development Fund	29,00,000	1,34,00,000
Total	29,00,000	1,34,00,000

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 Punjab and Uttar Pradesh where outlay financed from ordinary receipts is debited to the head "50-A" within this Section of the accounts, *vide* paragraph 3 of the account on page 336.

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., or "82—Other State Works outside the Revenue Account" according as Capital and Revenue Accounts are not kept for these works.

The procedure of accounting followed in the case of expenditure on schemes of road development and other allied works 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 326-327. In the rare case of the expenditure on a road project in any State 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."

Payments out of subventions from the Central Road Fund of loans taken after 21st April, 1934 and spent on road works the expenditure on which has been brought to account under "81—Civil Works outside the Revenue Account" is adjusted by credit to this head and debit to the deposit head "Subventions from the Central Road Fund". In connection, refer to last sub-para of the explanatory note under Central Road Fund on page 541.

No. 74—ACCOUNT of EXPENDITURE on CIVIL WORKS

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	State of Mysore
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings	8,16,09,745	3,35,94,991	1,54,78,099	2,40,08,773	4,22,75,421	1,53,46,799	4,66,89,325	
Communications	30,04,20,760	2,02,83,297	1,12,95,840	3,38,71,814	5,79,59,349	1,18,27,700	1,51,93,108	
Miscellaneous . . . . .	..	5,36,967	—6,610	..	..	50,32,263	1,08,950	
Outlay in connection with the formation of Andhra State.	..	5,70,272	..	..	..	..	..
Establishment	35,48,147	(b) 39,70,032	29,41,905	..	52,27,853	27,44,309	52,06,104	
Tools and Plant	2,95,720	16,23,676	4,62,552	31,85,711	15,74,120	3,37,172	16,26,130	
Development Scheme . . . . .	..	..	..	..	..	..	..
Grants-in-aid . . . . .	..	..	..	..	..	..	16,87,938	
Suspense . . . . .	..	—3,14,399	..	..	..	10,460	..	
Deduct—Receipts and Recoveries on Capital Account.	3,99,12,440	48,171	..	..	35,670	2,61,135	22,86,304	
Deduct—Expenditure written back to Revenue.	..	..	..	..	..	..	2,15,931	
Total Expenditure during the year 1960-61	34,59,61,932	6,01,33,392 } (a) 83,273 }	3,01,71,786	6,19,66,298	10,61,30,423 } (a) 8,70,450 }	(c) 3,42,16,267 } (a) 8,21,301 }	6,80,12,220	
Deduct—Amount financed from Ordinary Revenues.	..	..	..	..	..	..	..
Deduct—Amount met from Subventions from Central Road Fund.	..	..	..	..	..	..	45,414	
Net Expenditure outside the Revenue Account.	34,59,61,932	6,01,33,392 } (a) 83,273 }	3,01,71,786	6,19,66,298	10,61,30,423 } (a) 8,70,450 }	3,42,16,267 } (a) 8,21,301 }	6,79,66,806	
Charged	30,992	1,68,809	..	11,00,000	..	45,863	1,69,653	
Voted	34,59,30,940	5,99,64,583 } (a) 83,273 }	3,01,71,786	6,08,66,298	10,61,30,423 } (a) 8,70,450 }	3,41,70,404 } (a) 8,21,301 }	6,77,97,153	
Expenditure to end of 1960-61 met from Revenue.	..	..	..	..	..	..	4,00,463	
Expenditure to end of 1960-61 debited to Subventions from Central Road Fund.	..	..	..	..	..	..	10,62,320	
Net Expenditure outside the Revenue Account to end of 1960-61.	1,80,37,30,598 (d)	(c) 30,15,53,086	16,33,00,872	16,89,42,591	10,70,00,873	20,93,29,998	39,30,28,081	

(a) Met out of Contingency Fund.

(b) Includes Rs. 546 being repayment of advance taken from Contingency Fund during 1959-60 but not recouped before the end of the year.

(c) Includes Rs. 491 being expenditure incurred under the Major Head "63-B" during 1958-59 and Rs. 9,07,40,247 incurred in ex-Hydrabad State upto 31st October, 1956, adjusted *proforma*.(d) Excludes Rs. 8,230 due to *proforma* corrections.

Revenue Account during and to end of the year 1960-61.

GOVERNMENTS

Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,17,47,430	5,97,28,457	(a) 3,31,93,270	1,72,13,962	2,98,39,266	3,63,64,135	3,68,18,811	55,91,804	1,99,50,950	53,03,51,238
1,19,60,742	1,13,75,059	(k) 4,87,71,088	1,22,34,267	2,67,38,354	2,90,08,060	3,75,60,354	2,67,07,916	1,54,48,624	67,06,58,332
5,94,762	..	..	59,654	..	3,325	3,90,881	-15,983	..	66,84,209
..	..	..	..	..	..	..	..	..	5,70,272
20,28,855	53,65,657	52,84,673	10,14,993	48,78,874	29,37,214	56,60,779	28,57,543	10,38,003	5,47,04,741
12,83,131	14,78,219	13,66,256	11,72,811	7,65,246	18,51,949	10,96,735	21,77,301	10,04,795	2,13,01,523
..	..	..	..	..	..	..	2,83,32,093	..	2,83,32,093
..	..	1,60,000	3,42,640	..	19,63,648	..	..	..	41,54,226
..	..	..	4,44,781	..	..	-36,62,082	-4,40,807	..	-39,62,047
..	11,83,310	7,20,552	13,07,199	1,02,85,117	14,62,057	37,11,682	7,39,919	5,50,052	6,25,03,603
6,09,284	..	..	1,62,000	..	6,30,909	..	..	..	16,17,224
4,70,05,636	7,66,99,052 (a) 65,030	8,71,68,070 (a) 8,86,665	3,09,93,909	5,19,36,623	7,00,35,364	7,40,98,796 (a) 55,000	6,44,69,948	3,68,92,320	1,24,58,92,038 (a) 27,81,719
..	..	..	6,45,000	..	32,33,004	39,38,849	..	..	(j) 78,16,853
..	..	..	..	..	..	..	..	..	45,414
4,70,05,636	7,66,99,052 (a) 65,030	8,71,68,070 (a) 8,86,665	3,03,48,909	5,19,36,623	6,68,02,360	7,01,59,947 (a) 55,000	6,44,69,948	3,68,92,320	1,23,80,29,769 (a) 27,81,719
38,675	9,032	3,55,148	12,04,339	..	1,49,220	1,20,276	280	..	33,92,287
4,69,06,961	7,66,90,020 (a) 65,030	8,68,12,922 (a) 8,86,665	2,91,44,570	5,19,36,623	6,66,53,140	7,00,39,671 (a) 55,000	6,44,69,663	3,68,92,320	1,23,46,37,482 (a) 27,81,719
..	1,40,58,029	..	3,84,43,053	1,61,06,071	3,02,05,834	12,57,31,427 (e)	..	..	22,49,44,877
..	..	..	..	..	..	..	..	..	10,62,320
23,32,43,605 (c)	64,38,77,313 (d)	21,12,55,926 (l)	14,56,95,971 (h)	27,81,35,049 (i)	26,82,17,704	55,30,46,993	45,73,04,015	14,79,38,780 (b)	6,08,65,01,365

(a) Met from the Contingency Fund.

(b) Includes *proforma* expenditure of Rs. 19,23,736 booked under '50—Civil Works' in previous years.(c) Pending allocation among the successor States of the progressive expenditure to end of 30th September, 1953 incurred by the Government of Madras (Composite) of the further progressive expenditure from first October 1953 to 31st October, 1956 by Madras State prior to Reorganisation, the entire amount has been included under the Government of Madras (Residuary) in lump in the total. Also includes Rs. 9,011 due to *proforma* corrections since carried out.

(d) Excludes expenditure allocable from Madhya Pradesh and Hyderabad States and includes that allocable to Mysore, Rajasthan and Gujarat States.

(e) Booked directly under the head "50-A—Capital Outlay on Civil Works financed from Revenues"

(f) Includes Rs. 61,475 being repayment to the Contingency fund of the advance taken but not recouped in the previous year.

(g) Excludes Rs. 48,41,827 transferred *proforma* to the Major Head "70" due to change in accounting procedure.(h) Excludes Rs. 1,58,032 due to *proforma* adjustment of recoveries erroneously booked under XLVI—Miscellaneous" during 1956-57.

(i) Differs from the figures shown in Account No. 6 by Rs. 6,45,000 due to erroneous exhibition of the expenditure under "50—Civil Works" instead of "50-A" in the Finance accounts for the year 1960-61.

(j) Includes Rs. 1,20,490 being repayment to the Contingency Fund of the advance taken but not recouped in the previous year.

(k) Differs by Rs. 54,389 due to *proforma* correction.

SECTIONS I and II.—Electricity Schemes

Revenue Account	Receipts	Rs. 3,43,74,450	Capital Account	Within the Revenue Account	Rs. ..
	Expenditure	Rs. 5,46,61,631		Outside the Revenue Account	Rs. —40,65,87,104 (a) 11,892

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	350— 353	8,33,75,120	..
"	75-A	Deduct—Working Expenses	354— 377	4,90,00,670	..
		Net Receipts		3,43,74,450	..
"	75	Interest	350— 353	..	5,23,95,366
"	76	Other Revenue Expenditure	358	..	22,66,265
		Total		3,43,74,450	5,46,61,631
Capital Outlay on Electricity Schemes within the Revenue Account	76-A	Expenditure	359— 371	..	..
Capital Outlay on Electricity Schemes outside the Revenue Account	76-A	Expenditure	359— 371	..	—40,65,87,104 (a) 11,892

(a) Met out of 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.

No. 75—ACCOUNT of GROSS RECEIPTS, WORKING EXPENSES and INTEREST CHARGES of ELECTRICITY SCHEMES during the year ended 31st March 1961

Projects	Receipts				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expen- diture + and of Expenditure over Revenue—
	Sale of power	Miscellaneous Revenue	Deduct—Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
INDIA GENERAL								
<i>II—Thermo-Electric Schemes—</i>								
Electric Plant for Power House at Port Blair . . . . .	..	..	..	..	44,431	—44,431	..	—44,431
Total II—Thermo-Electric Schemes . . . . .	..	..	..	..	44,431	—44,431	..	—44,431
Total . . . . .	..	..	..	..	44,431	—44,431	..	—44,431
ASSAM								
<i>I—Hydro Electric Schemes—</i>								
Hydro-Electric Schemes Manipur	3,57,634	23,715	..	3,83,349	5,59,748	—1,76,399	1,34,000	—3,10,399
Total I—Hydro-Electric Schemes	3,57,634	23,715	..	3,83,349	5,59,748	—1,76,399	1,34,000	—3,10,399
<i>II—Thermo-Electric Schemes—</i>								
Agartala Electric Supply, Tripura	6,55,890	7,766	..	6,63,656	5,90,312	73,274	74,440	—1,166
Thermo-Electric Scheme-NEFA	2,225	..	..	2,225	..	2,225	..	+2,225
Total IV—Thermo-Electric Schemes	6,58,045	7,766	..	6,65,811	5,90,312	75,499	74,440	+1,059
Total	10,15,679	33,481	..	10,49,160	11,50,060	—1,00,900	2,08,440	—3,09,340
PUNJAB								
<i>I—Hydro-Electric Schemes (Himachal Pradesh) (b)</i>								
Total	6,76,940	74,361	..	7,51,301	6,42,102	1,09,199	..	+1,09,199
Total	6,76,940	74,361	..	7,51,301	6,42,102	1,09,199	..	+1,09,199

I—Hydro-Electric Schemes—

Machkund Hydro-Thermal Scheme	2,44,60,257	..	..	2,44,60,257	42,47,748	2,02,12,608	1,82,54,057	+19,57,952
Machkund Hydro-Electric Scheme (Joint Scheme) . . . . .	..	..	..	..	58,25,839	-58,25,830	..	-58,25,830
Tungabhadra Hydro-Thermal Scheme . . . . .	..	..	..	..	5,10,452	-5,10,452	82,27,411	-87,37,863
Tungabhadra Hydro-Electric Scheme	63,93,317	..	..	63,93,317	17,56,048	48,07,269	..	+46,07,269
Telangana Hydro-Thermal Scheme	1,39,33,563	..	..	1,39,33,563	1,12,57,629	26,75,934	78,07,076	-51,31,142
Upper Sileru Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	5,76,488	-5,76,488
Brisailam Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	41,709	-41,709
Tungabhadra-Nellore Hydro-Thermal Scheme . . . . .	..	..	..	..	..	..	2,07,671	-2,07,671
Total I—Hydro-Electric Schemes	4,47,87,237	..	..	4,47,87,237	2,36,27,707	2,11,59,530	3,51,15,012	-1,39,55,482
Total Government of Andhra Pradesh	4,47,87,237	..	..	4,47,87,237	2,36,27,707	2,11,59,530	(a) 3,51,15,012	-1,39,55,482

GOVERNMENT OF GUJARAT

I Thermo-Electric Schemes—

Vijapur Power House . . . . .	..	2,140	..	2,140	..	2,140	..	+2,140
Total II—Thermo-Electric Schemes . . . . .	..	2,140	..	2,140	..	2,140	..	+2,140
Total Government of Gujarat . . . . .	..	2,140	..	2,140	..	2,140	..	+2,140

GOVERNMENT OF MAHARASHTRA (c)

I—Hydro-Electric Schemes—

Koyna Hydro-Electric Project	13,835	1,788	..	15,601	..	15,601	..	+15,601
Purna Hydro-Electric Works . . . . .	..	264	38	228	42	184	..	+184
Total I—Hydro-Electric Schemes	13,835	2,030	38	15,827	42	15,785	..	+15,785

II—Thermo-Electric Schemes—

Sholapur Electrical Undertaking	21,20,225	-2,737	15,965	21,07,523	25,27,647	-4,20,124	..	-4,20,124
Vijapur Power House . . . . .	..	20	..	20	536	-516	..	-516
Total II—Thermo-Electric Schemes	21,20,225	-2,717	15,965	21,07,543	25,28,183	-4,20,640	..	-4,20,640
Total Government of Maharashtra	21,40,060	-687	16,003	21,23,370	25,28,225	-4,04,855	..	-4,04,855
Carried over	4,69,27,297	1,453	16,003	4,69,12,747	2,51,55,932	2,07,56,815	3,51,15,012	-1,43,58,197

(a) These are Charged.

(b) Schemewise details are not available.

(c) Includes figures for April, 1960 of the composite Bombay State.

No. 75—ACCOUNT of GROSS RECEIPTS, WORKING EXPENSES and INTEREST CHARGES of ELECTRICITY SCHEMES during the year ended 31st March 1961—concl'd.

Projects	Receipts				Deduct— Working Expens- es (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revo- lue over Expen- diture + and of Expenditure over Revenue—
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.				
Brought forward	4,69,27,297	1,453	16,003	4,69,12,747	2,61,55,932	2,07,56,815	3,51,15,012	-1,43,48,197
GOVERNMENT OF ORISSA								
I—Hydro-Electric Schemes—								
Machkund Hydro-Electric (joint) Scheme	46,86,580	..	..	46,86,580	10,28,350	36,58,220	17,60,451	+17,97,769
Duduma Transmission Scheme	12,14,580	53,885	..	12,68,465	6,25,412	6,43,053	8,86,347	-2,43,294
Hirakud Power Utilisation Scheme	2,20,41,697	1,23,543	318	2,21,65,028	1,39,22,579	82,42,449	8,11,130	+74,31,319
Balimela Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	8,304	-8,304
Total I—Hydro-Electric Schemes	2,78,42,857	1,77,428	318	2,80,30,073	1,55,76,351	1,24,43,722	34,66,232	+89,77,490
II—Thermo-Electric Schemes—								
Cuttak Thermal Scheme	7,33,007	4,792	..	7,37,799	7,04,385	33,414	2,02,396	-1,68,982
Electrification of small towns and Rural Areas	4,67,820	10,268	95	4,77,993	7,28,575	-2,50,582	4,53,878	-7,04,458
Town Electrification Scheme-Group I	70,699	12,938	..	83,637	1,44,841	-61,204	13,307	-74,511
Town Electrification Scheme Group II	1,69,799	2,584	..	1,72,383	-87,227	2,59,610	35,369	+2,24,241
Baripada Electric Supply Scheme	1,61,589	1,056	..	1,62,644	1,90,181	-27,537	38,591	-66,128
Expansion of power facilities	3,34,464	86,862	..	4,21,326	5,59,108	-1,37,782	2,35,267	-3,73,049
Talcher Thermal Scheme . . . . .	..	..	..	..	..	..	5,521	-5,521
Total II—Thermo-Electric Schemes	19,37,578	1,18,499	95	20,55,782	22,39,863	-1,84,081	9,84,327	-11,68,408
Total Government of Orissa	2,97,80,235	2,95,927	307	3,00,75,855	1,78,16,214	1,22,59,641	(a) 44,50,559	+78,00,082
GOVERNMENT OF UTTAR PRADESH								
I—Hydro-Electric Schemes—								
Bihand Dam Project . . . . .	..	..	..	..	..	..	1,26,21,355	-1,26,21,355
Total I—Hydro-Electric Schemes . . . . .	..	..	..	..	..	..	1,26,21,355	-1,26,21,355

I—Hydro-Electric Schemes—

Udhampur Power House	1,52,692	129	..	1,52,821	25,727	1,27,094	..	+1,27,094
Pahalgam Power House	20,653	..	..	20,653	27,186	-6,533	..	-6,533
Bandipur Power House . . . . .	..	..	..	..	11,351	-11,351	..	-11,351
Poonch Power House	44,221	397	..	44,618	50,713	-6,095	..	-6,095
Jammu, Miransahib and Joginder Nagar Project	17,47,117	8,741	..	17,55,858	12,33,801	5,22,057	..	+5,22,057
Sind Valley Phase I—cum Mohra Project	25,56,634	19,756	477	25,75,913	18,26,705	7,49,208	..	+7,49,208
Banihal Power House	4,543	1	..	4,544	16,443	-11,904	..	-11,904
Total I—Hydro-Electric Schemes	45,25,860	29,024	477	45,54,407	31,91,931	13,62,476	..	+13,62,476

II—Thermo-Electric Schemes—

Electrification of Basohli	9,410	..	..	9,410	..	9,410	..	+9,410
Electrification of Ramnagar	3,134	7	..	3,141	..	3,141	..	+3,141
Electrification of Rajouri	12,763	185	..	12,948	..	12,948	..	+12,948
Electrification of Katra	6,121	30	..	6,151	..	6,151	..	+6,151
Total II—Thermo-Electric Schemes	31,428	222	..	31,650	..	31,650	..	+31,650

Total Government of Jammu and Kashmir	45,57,288	29,246	477	45,86,057	31,91,931	13,94,126	..	+13,94,126
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Total State Governments	8,12,64,820	3,26,626	16,787	8,15,74,659	4,71,64,077	3,44,10,582	5,21,86,926	-1,77,76,344
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Total Centre' Government	16,92,619	1,07,842	..	18,00,461	18,36,593	-36,132	2,08,440	-2,44,572
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GRAND TOTAL—CENTRAL AND STATE GOVERNMENTS	8,29,57,439	4,34,468	16,787	8,33,75,120	4,90,00,670	3,43,74,450	5,23,95,366	-1,80,20,916
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(a) These are Charged.

No. 75-A—ACCOUNT of WORKING EXPENSES of the ELECTRICITY SCHEMES during the year ended 31st March 1961

Projects	Works expenditure financed from Ordinary Revenues	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Less—Amount spent from the Depreciation Reserve Fund	Net Amount transferred to the Depreciation Reserve Fund	Renewals and Replacements from the Depreciation Reserve Fund	Provision for transfer to the Special Reserve Fund	Less—Amount spent from the Special Reserve Fund	Net amount transferred to the Special Reserve Fund	Extraordinary Renewals and Replacements from the Special Reserve Fund	Establishment	Tools and Plant	Suspense	Cost of power creditable to bulk supply	Charges in England	Loss or Gain by Exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT																	
INDIA GENERAL																	
<i>II—Thermo-Electric Schemes—</i>																	
Electric Plant for Power House at Port Blair	44,431	..	..	..	..	..	..	..	..	..	..	..	..	..	..	44,431
Total—II—Thermo-Electric Schemes	44,431	..	..	..	..	..	..	..	..	..	..	..	..	..	..	44,431
Total	44,431	..	..	..	..	..	..	..	..	..	..	..	..	..	..	44,431
ASSAM																	
<i>I—Hydro-Electric Schemes—</i>																	
Hydro-Electric Schemes, Manipur	3,35,333	60,000	..	60,000	(a)3,000	..	3,000	..	1,58,687	2,726	..	..	..	..	..	5,59,748
Total I—Hydro Electric Schemes	3,35,333	60,000	..	60,000	..	3,000	..	3,000	..	1,58,687	2,726	..	..	..	..	5,59,748
<i>II—Thermo-Electric Schemes—</i>																	
Agartala Electric Supply, Tripura	93,000	..	93,000	..	..	..	..	4,97,312	..	..	..	..	..	..	5,90,312
Total II—Thermo-Electric Schemes	93,000	..	93,000	..	..	..	..	4,97,312	..	..	..	..	..	..	5,90,312
Total	3,35,333	1,53,000	..	1,53,000	..	3,000	..	3,000	..	6,55,999	2,726	..	..	..	..	11,50,060
PUNJAB																	
<i>I—Hydro Electric Schemes—</i>																	
(Himachal Pradesh) (d)	15,983	6,05,857	..	..	..	..	..	..	..	..	..	20,262	..	..	..	..	6,42,102
Total	15,983	6,05,857	..	..	..	..	..	..	..	..	..	20,262	..	..	..	..	6,42,102

STATE GOVERNMENTS
GOVERNMENT OF ANDHRA
PRADESH

I—Hydro-Electric Schemes—

Machkund Hydro-Thermal Scheme	6,884	20,23,112	12,05,300	.. 12,05,300	.. 4,42,300	.. 4,42,300	.. 5,57,135	6,124	6,903	.. ..	.. ..	42,47,748
Machkund Hydro-Electric (Joint) Scheme	(a) 24,56,600	(b) 4,83,704	27,73,100	.. 27,73,100	.. 8,08,400	.. 8,08,400	.. 2,67,778	131	2,628	.. ..	.. ..	58,25,830
Tungabhadra Hydro-Thermal Scheme	..	3,16,988	..	..	..	..	.. 1,92,432	1,032	..	.. ..	.. ..	6,10,452
Tungabhadra Hydro-Electric Scheme	..	(c) 2,63,101	4,44,600	.. 4,44,600	.. 5,65,700	.. 5,65,700	.. 6,12,634	13	..	.. ..	.. ..	17,86,048
Telangana Hydro-Thermal Scheme	..	1,00,51,021	3,22,000	.. 3,22,000	.. 1,28,000	.. 1,28,000	.. 7,18,405	14,334	23,869	.. ..	.. ..	1,12,57,620
Total I—Hydro-Electric Schemes	24,63,384	1,21,70,518	47,45,000	.. 47,45,000	.. 19,44,400	.. 19,44,400	.. 22,48,381	21,634	34,390	.. ..	.. ..	2,36,27,707
Total Government of Andhra Pradesh (Voted)	24,63,384	1,21,70,518	47,45,000	.. 47,45,000	.. 19,44,400	.. 19,44,400	.. 22,48,381	21,634	34,390	.. ..	.. ..	2,36,27,707
GOVERNMENT OF MAHARASHTRA (x)												
I—Hydro-Electric Schemes—												
..	..	36	..	..	..	..	..	6	..	..	..	42
Total I—Hydro-Electric Schemes	..	36	..	..	..	..	..	6	..	..	..	42
II—Thermo-Electric Schemes—												
Sholapur Electrical Undertaking	..	21,51,677	..	..	..	..	..	56,116	41,685	2,78,170	.. ..	25,27,647
Vijapur Power House	..	..	..	..	..	..	..	536	..	..	.. ..	536
Total II—Thermo-Electric Schemes	..	21,51,677	..	..	..	..	..	56,651	41,685	2,78,170	.. ..	25,28,183
Total Government of Maharashtra (Voted)	..	21,51,713	..	..	..	..	..	56,657	41,685	2,78,170	.. ..	25,28,225
GOVERNMENT OF ORISSA												
I—Hydro-Electric Schemes—												
Machkund Hydro-Electric (Joint) Scheme	..	10,28,360	..	..	..	..	..	..	..	..	..	10,28,360
Duduma Transmission Scheme	..	1,71,276	2,62,663	.. 2,62,663	..	..	..	23,272	89,993	.. 78,208	.. ..	6,23,412
Hirakud Power Utilization Scheme	35,421	4,76,215	2,54,980	.. 2,54,980	..	..	..	69,517	61,782	.. 1,30,21,684	.. ..	1,39,22,570
Total I—Hydro-Electric Schemes	35,421	16,75,851	5,17,643	.. 5,17,643	..	..	..	92,789	1,51,775	.. 1,31,02,872	.. ..	1,55,76,351
Carried over	25,421	16,75,851	5,17,643	.. 5,17,643	..	..	..	92,789	1,51,775	.. 1,31,02,872	.. ..	1,55,76,351
	24,63,384	1,43,22,231	47,45,000	.. 47,45,000	.. 19,44,400	.. 19,44,400	.. 23,75,938	63,319	3,12,560	.. ..	.. ..	2,61,55,932

(x) Represents "Royalty payable to Orissa Government".

(b) Includes Rs. 10,63,106 representing "Deduct—Operation and Maintenance charges recoverable from Orissa Government".

(c) Includes Rs. 1,68,480 representing "Deduct—Amount recovered from the Mysore Electricity Board towards common Works".

(d) Scheme-wise details are not available.

(e) Represents "Provision for Transfer to the Contingency Reserve Fund".

(a) Includes figures for April, 1960 of the composite Bombay State.

No. 75-A—ACCOUNT OF WORKING EXPENSES OF THE ELECTRICITY SCHEMES during the year ended 31st March 1961—*concl.*

Projects	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works expenditure financed from Ordinary Revenues	24,03,384	1,43,22,231	47,45,000	..	47,45,000	..	19,44,400	..	19,44,400	..	23,05,038	63,319	3,12,600	..	..	..	..	..	..	2,01,65,932
Maintenance proper	35,121	16,75,861	5,17,643	..	5,17,643	..	..	..	..	..	92,789	1,51,775	..	1,31,02,872	..	..	..	..	..	1,55,76,351
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund
Less—Amount spent from the Depreciation Reserve Fund
Net amount transferred to the Depreciation Reserve Fund
Renewals and Replacements from the Depreciation Reserve Fund
Provision for transfer to the Special Reserve Fund
Less—Amount spent from the Special Reserve Fund
Net amount transferred to the Special Reserve Fund
Extraordinary Renewals and Replacements from the Special Reserve Fund
Establishment
Tools and Plant
Suspense
Cost of power creditable to bulk supply
Charges in England
Loss or Gain by Exchange
Total

GOVERNMENT OF ORISSA
concl.

II—Thermo-Electric Schemes—

Cuttack Thermal Scheme	..	1,07,088	97,700	..	97,700	..	..	..	..	..	14,547	85,938	..	3,90,757	..	..	..	..	..	7,04,385
Electrification of small towns and Rural Areas	..	4,07,314	1,31,926	..	1,31,926	..	..	..	..	..	67,657	..	..	41,878	..	..	..	..	..	7,28,575
Town Electrification—Group I	..	90,920	19,400	..	18,400	..	..	..	..	..	13,170	16,361	..	..	..	..	..	..	..	1,44,841
Town Electrification—Group II	..	2,17,898	26,000	..	26,000	..	..	..	..	..	29,603	49,099	-4,09,812	..	..	..	..	..	..	-87,227
B.F. paid Electric Supply Scheme	..	1,31,937	17,600	..	17,600	..	..	..	..	..	20,644	..	..	..	..	..	..	..	..	1,30,181
Expansion of power facilities	..	3,32,529	92,000	..	92,000	..	..	..	..	..	45,181	75,188	..	14,270	..	..	..	..	..	5,59,108

Total II—Therm. Electric Schemes

Total Government of Orissa (Voted)	35,421	30,79,392	8,01,269	..	8,01,269	1,90,702	2,25,901	-4,09,812	4,55,905	22,39,883
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GOVERNMENT OF JAMMU AND KASHMIR

I—Hydro-Electric Schemes—

Udhan pur Power House	..	24,942	767	28	25,727
Pahalgam Power House	6,078	6,326	..	..	..	..	..	..	..	..	14,731	51	..	..	..	..	..	..	..	27,186
Bandipur Power House	..	4,823	..	..	..	..	..	..	..	..	6,292	..	..	..	..	..	..	..	..	11,314

	STATE GOVERNMENTS							Total
	Central Government	Government of Andhra Pradesh	Government of Bihar	Government of Gujarat	Government of Maharashtra (z)	Government of Orissa	Government of Jammu and Kashmir	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment Charges	8,88,766	4,13,284	—70,191	3,694	64,253	..	..	12,99,606
Suspense . . . . .	..	..	..	..	..	..	4,30,536	4,30,536
Miscellaneous Expenditure (including surveys)	7,600	4,03,067	..	..	..	9,811	1,09,379	5,29,923
Total (Voted)	8,96,432	8,16,351	—70,191	3,694	64,253	9,811	5,45,915	22,66,285

(z) Includes figures for April, 1960 of the composite Bombay State.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1960-61

	Expenditure during the year						Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
INDIA GENERAL								
Thermo-Electric Schemes— Electric Plant for Power House at Port Blair.	..	..	33,550	..	..	..	33,550	10,77,002
Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	..
Outlay outside the Revenue Account.	..	..	33,550	..	..	..	33,550	10,77,002
ASSAM								
Hydro-Electric Schemes— Electric Schemes, Manipur	12,30,690	82,023	..	-7,94,482	..	..	5,18,231	33,92,231
Electrification Scheme Manipur.	..	..	..	..	..	..	..	(a) 3,746
Total I—Hydro-Electric Schemes	12,30,690	82,023	..	-7,94,482	..	..	5,18,231	33,95,977
Thermo-Electric Schemes								
Electrification Scheme under Colombo Plan—Tripura.	..	..	..	..	..	..	..	(b) -18,850
Modernisation of Agartala Electric Supply Company, Tripura.	4,67,042	..	..	..	..	..	4,67,042	33,05,231
Electrification Scheme under Colombo Plan N.E.F.A.	..	..	377	..	..	..	377	(c) 31,418
Electricity Schemes, N.E.F.A. ..	1,17,073	11,994	634	..	..	..	1,29,701	2,06,484
Electrification Schemes under Colombo Plan Naga Hills Tuensang Area.	..	..	..	..	..	..	..	(d) 30,193
Electricity Schemes—Nagahills Tuensang Area.	1,70,998	..	..	..	..	..	1,70,998	7,43,654
Total II—Thermo-Electric Schemes	7,55,113	11,994	1,011	..	..	..	7,68,118	42,98,130
Total	19,85,803	94,017	1,011	-7,94,482	..	..	12,86,349	76,04,107
Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	9,827
Outlay outside the Revenue Account.	..	..	..	..	..	..	12,86,349	75,94,280
BOMBAY								
Thermo-Electric Schemes— Electric Supply Undertaking in Anah.	..	..	..	..	..	..	..	7,85,665
Extension of Power lines at Madhopol.	..	..	..	..	..	..	..	} 16,34,310
Extension of Service lines at Mundra and Bhuj.	..	..	..	..	..	..	..
Construction of Nakhtrana Town and surrounding villages.	..	..	..	..	..	..	..
Supply of Electricity to Kandla and adjacent area.	..	..	..	..	..	..	..	15,62,342
Extension of lines at Mandvi	..	..	..	..	..	..	..	11,185
Construction of Power House at Mazam.	..	..	..	..	..	..	..	4,36,524
Total	..	..	..	..	..	..	..	44,30,026
Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	..
Outlay outside the Revenue Account.	..	..	..	..	..	..	..	44,30,026
KERALA								
Thermo Electric Schemes— Electricity to Minicoy Islands	19,469	..	..	..	..	..	19,469	19,469
Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	..
Outlay outside the Revenue Account.	19,469	..	..	..	..	..	19,469	19,469
MADHYA PRADESH								
Thermo-Electric Schemes— Electric Supply Schemes (Vindhya Pradesh).	..	..	..	..	..	..	..	2,09,187
Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	90,513
Outlay outside the Revenue Account.	..	..	..	..	..	..	..	1,18,674
Carried over	..	..	..	..	..	..	13,39,368	1,32,39,451

The total expenditure to end of the year amounts to Rs. 2,54,715 of which a sum of Rs. 2,50,969 has been met from "Special Development Fund".
 The total expenditure to end of the year amounts to Rs. 5,99,383 of which a sum of Rs. 6,18,233 has been met from "Special Development Fund".
 The total expenditure to end of the year amounts to Rs. 4,09,586 of which a sum of Rs. 3,78,168 has been met from "Special Development Fund".
 The total expenditure to end of the year amounts to Rs. 4,62,123 of which a sum of Rs. 4,31,930 has been met from "Special Development Fund".

I and II—Electricity Schemes.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1960-61—contd.

	Expenditure during the year							Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Brought forward	..	..	..	..	..	..	13,39,368	1,32,79,368
PUNJAB									
<i>I—Hydro-Electric Schemes—(Himalachal Pradesh)</i>									
Electrification of Rampur and Kotgarh Area.	6,67,302	..	27,106	-2,38,616	..	..	4,55,792	25,57,302
Electrification of Nahan and Suburbs.	..	..	..	..	..	..	..	5,61,000
Electrification of Nahan and Paonta Valley.	-1,16,641	..	..	..	..	..	-1,16,641	-2,79,000
Electrification of Solan and Suburbs.	2,42,859	..	..	..	..	..	2,42,859	10,56,000
Electrification of Theog and Kotkhai.	3,01,407	..	..	..	..	..	3,01,407	11,65,000
Electrification of Theog and surrounding area.	..	..	..	..	..	..	..	8,30,000
Replacement of old Turbine Sets and change over from D. C. to A. C. System at Chamba.	..	..	..	..	..	..	..	2,50,000
Renovation and Improvement of existing net work and extension of supply to suburbs of Mandi Town.	..	..	..	..	..	..	..	91,000
Extension of Electricity from Mandi to Sunder Nagar and Balh Valley.	..	..	..	..	..	..	..	5,60,000
Extension of Electrification from Jogindra Nagar to Chauntra.	..	..	..	..	..	..	..	50,000
Jogindra Nagar Rural Area Electrification Scheme.	49,260	..	..	..	..	..	49,260	82,000
Extension of Electricity from Jogindra Nagar to Chamba.	..	..	..	..	..	..	..	31,000
Installation of 100 K.W. Set at Tasa	-27,895	..	..	..	..	..	-27,895	1,16,000
Electrification of Bilaspur and surrounding area.	-1,14,065	..	..	..	..	..	-1,14,065	7,90,000
Electrification of Bhattiyat Valley and surrounding area.	2,87,596	..	..	-6,43,709	..	596	-3,56,609	17,51,000
Installation of 100 K. W. set at Rampur.	..	..	..	..	..	..	..	3,30,000
Electrification of Rohru and Jubbal.	1,79,010	..	..	..	..	..	1,79,010	4,68,000
Renovation and Reorganisation of Electric Supply in Chamba Town.	..	..	..	..	..	..	..	31,000
State Accommodation	..	..	..	..	..	..	..	2,00,000
Extension of Electricity in Chamba Town.	..	..	..	..	..	..	..	50,000
Investigation of New Schemes and Local Survey.	..	..	..	..	..	..	..	2,00,000
Electrification of Baranour Area	..	..	..	..	..	..	..	1,00,000
Investigation of New Schemes	43,367	..	..	..	..	..	43,367	1,32,79,368
Investigation of Schemes	..	..	..	..	..	..	..	4,00,000
Extension of Electricity in Mandi Town.	..	..	..	..	..	..	..	1,00,000
Extension of Electricity from Baggi to Janajali.	48,322	..	..	..	..	..	48,322	6,00,000
Replacement of rain and flood damages.	..	..	..	..	..	..	..	1,00,000
Special Tools and Plant	..	..	..	..	..	..	..	1,00,000
Purchase of Stand by Diesel Alternate Set at Rampur	-11,500	..	..	..	..	..	-11,500	-1,00,000
Carried over	15,49,022	..	27,106	-8,82,225	..	596	6,93,507	1,32,79,368	
							13,39,368	1,32,79,368	

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1960-61—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	15,49,022	..	27,106	—8,82,225	..	596	6,93,307	1,10,00,491
PUNJAB—<i>concl'd.</i>								
Electrification of Chini and surrounding area	..	..	..	..	..	..	..	5,741
Extension of Electricity from Mandi Rei Walsar and Sarkaghat	..	..	..	..	..	..	..	661
Extension of Electricity from Mandi to Snaur	..	..	..	..	..	..	..	34,055
Market Grants to Services and Extension	..	..	..	..	..	..	..	41,308
Training of Personnel	..	..	..	..	..	..	..	2,903
Electrification of Dharsari and Paonta village in Jubbal	..	..	..	..	..	..	..	2,200
Increasing the capacity of Power House Flume at Chambha	..	..	..	..	..	..	..	2,900
Electrification of Bilaspur and Extension of Electricity from Bilaspur to Deba	..	..	..	..	..	..	..	85
Electrification of Suvi Karsong and surrounding area	1,81,696	..	..	..	..	..	1,81,696	3,60,194
Electrification of Arki—Kunihar and surrounding area	2,16,200	..	..	..	..	..	2,16,200	6,88,176
Electrification of Lad Baroi and surrounding area	1,46,206	..	..	..	..	..	1,46,206	3,22,483
Electrification of Janajali and surrounding area	4	..	..	..	..	..	4	97,573
Electrification of Sarkaghat and surrounding area	11,199	..	..	..	..	..	11,199	3,88,799
Electrification of Paonta mines and rural areas of Nanka	3,16,276	..	..	9,75,886	..	..	12,92,162	9,56,778
Extension of 11/33 K. V. Line to Gamma Salt Mines and Creation of Sub-station	30,297	..	..	..	..	..	30,297	89,678
Rural Electrification Schemes	..	..	..	..	..	..	..	(a)
Electrification of Sarhan and surrounding area	2,00,023	..	..	..	..	..	2,00,023	2,00,023
Expenditure on Tubine Chaila	41,448	..	..	..	..	..	41,448	41,448
Electrification of Rohru Nagli via. Nagri	29,393	..	..	..	..	..	29,393	29,393
Chamba Scheme	69,895	..	..	..	..	..	69,895	69,895
Installation and Improvement of Electric Supply Scheme	—8,180	..	..	..	..	..	—8,180	—8,180
Installation of Main and sub Mains in Maith Scheme	—9,084	..	..	..	..	..	—9,084	—9,084
Electrification of Mandi Scheme	60,202	..	..	..	..	..	60,202	60,202
.. Scheme	11,690	..	..	..	..	..	11,690	11,690
Gandi Sunder Nagar Scheme	1,034	..	..	..	..	..	1,034	1,034
.. and surrounding area Scheme	2,78,236	..	..	..	..	..	2,78,236	2,78,236
.. li Saunt via Pandoh Scheme	2,02,007	..	..	..	..	..	2,02,007	2,02,007
.. hat Scheme	1,32,757	..	..	..	..	..	1,32,757	1,32,757
.. Karsog Scheme	1,23,148	..	..	..	..	..	1,23,148	1,23,148
.. Ballabh Valley Scheme	1,27,825	..	..	..	..	..	1,27,825	1,27,825
.. Ballabh Valley Scheme	18,738	..	..	..	..	..	18,738	18,738
Electrification from Mandi to Sunder Nagar Area	5,353	..	..	..	..	..	5,353	5,353
.. pur Scheme	4,01,265	..	16,636	—1,56,589	..	393	2,60,419	2,60,419
Electrification of Snaur Aut and surrounding area	12,993	..	..	..	..	..	12,993	12,993
Total	41,49,643	..	43,742	—62,928	..	1,489	41,28,968	1,55,51,922
(a)—Outlay financed from ordinary revenues	..	..	..	..	..	..	..	..
Outlay outside the Revenue Account	..	..	..	..	..	..	41,28,968	1,55,51,922
Central Government Capital Expenditure on Electricity Schemes	..	..	..	..	..	..	54,68,336	2,88,91,713
(b)—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	1,00,340
Outlay outside the Revenue Account (Voted)	..	..	..	..	..	..	54,68,336	2,87,91,373

The total expenditure of Rs. 1,29,524 has been met from Special Development Fund.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1960-61—contd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	2,83,78,318	72,33,38,200
	6,90,18,200
GOVERNMENT OF BIHAR—contd.								
<i>II—Thermo-Electric Schemes—contd.</i>								
Electrification of Jiradei
Utilisation of Damodar Valley Corporation power in Dehri-Aurangabad Areas	1,03,81,300
Utilisation of Damodar Valley Corporation power in Gaya and Patna Areas (a)	69,30,300
Supply of Power to Ichhak Murham Farm	2,36,400
Extension of 33 k.V. line from Barh to Mokameh (a)	5,02,700
Extension of power supply to cement works at Khelari and Coal Mines in Bokaro Area	38,74,800
Electrification of Sini-Chakradharpur and Rural areas in Singhbhum District	72,70,800
Extension of supply of power from Maithon to Jamalpur, Monghyr, Bhagalpur, Sahibganj, etc.	35,08,900
Electrification of 35 Tubewells under Technical Co-operation Mission	6,30,900
Motihari Electric Supply Undertaking	5,02,700
Rural Electrification in Bihar	3,76,554	..	..	3,76,554	34,07,300
Central Stores, Ranchi	59,27,000
Central Stores, Muzaffarpur	43,74,200
Central Stores, Patna	98,23,200
Electrification of Mining Areas, towns and villages of Singhbhum District	29,90,800
Electrification of Jamtara Karmatar and extension in Madhupur, Deoghar and Giridih areas	24,02,200
Power Development in Coal Mines areas of Manbhum Itanchi, Hazaribagh and Palmau Districts	85,30,100
The Derelict Undertakings over Development and Loans to Private Licensees	43,51,700
Scheme of Electric Supply from Steam Station in North Bihar	38,47,800
Power Development in the rural and urban areas of Bhagalpur, Saughal Parganas and Monghyr Districts	12,57,100
Utilisation of Damodar Valley Corporation Power in Gaya District	53,82,700
Extension of supply in Patna and part of District Monghyr by utilising Damodar Valley Corporation Power	45,78,800
	3,76,554	..	..	3,76,554	16,07,500
Carried over	2,83,78,318	72,33,38,200

(a) The scheme 'Extension of 33 k. V. line from Barh to Mokameh, which was merged with the Scheme 'Utilisation of Damodar Valley Corporation power in Gaya and Patna Areas' has been shown separately.

70-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1960-61—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	..	..	..	..	..	..	2,83,78,318	72,33,58,299
GOVERNMENT OF BIHAR— <i>concl'd.</i>	..	..	..	3,76,554	..	..	3,76,554	16,07,76,341
<i>Thermo-Electric Schemes—concl'd.</i>								
Extension of Electric Supply in Shahdol District by utilising Damodar Corporation power	..	..	..	..	..	..	..	52,73,735
Stores, Gaya	..	..	..	..	..	..	..	—23,99,541
Extension of Power supply in Mica Areas	..	..	..	..	..	..	..	23,41,826
I—Thermo-Electric Schemes	..	..	..	3,76,554	..	..	3,76,554	16,59,91,361
—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	45,11,682
Outlay outside the Revenue Account (Voted)	..	..	..	..	..	..	3,76,554	16,14,79,679
GOVERNMENT OF GUJARAT								
<i>Hydro-Electric Schemes—</i>								
Construction of Hydro-Electric Project	2,726	34,154	..	..	..	181	36,699	36,699
Total	2,726	34,154	..	..	..	181	36,699	36,699
—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	..
Outlay outside the Revenue Account (voted)	..	..	..	..	..	..	36,699	36,699
GOVERNMENT OF KERALA								
<i>Hydro-Electric Schemes—</i>								
Central Hydro-Electric Schemes	..	..	..	..	..	..	..	21,40,40,230
Chazhikuthu Scheme	..	..	..	..	..	..	..	3,34,58,591
Total	..	..	..	..	..	..	..	24,74,98,821
—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	..
Outlay outside the Revenue Account	..	..	..	..	..	..	..	24,74,98,821
GOVERNMENT OF MADHYA PRADESH								
<i>Thermo-Electric Schemes—</i>								
Electric Supply Scheme	..	..	..	..	..	..	..	(a) 35,756
I—Thermo-Electric Schemes	..	..	..	..	..	..	..	35,756
Total	..	..	..	..	..	..	..	35,756
—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	35,756
Outlay outside the Revenue Account	..	..	..	..	..	..	..	..
Carried over	..	..	..	..	..	..	2,87,91,571	1,13,23,73,499

(a) Represents Capital Expenditure incurred by the Government of India on behalf of Bhopal State during the year 1950-51 under the major head "Capital Outlay on Electricity Schemes".

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1960-61—*contd.*

	Expenditure during the year						Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	..	..	..	..	..	..	2,87,91,571	1,13,23,571
GOVERNMENT OF MAHARASHTRA (h)								
<i>I—Hydro-Electric Schemes—</i>								
Bhatgar Electric Scheme	..	..	..	..	..	..	..	4,17,112
Koyna Electricity Scheme	6,12,38,748	40,49,912	9,67,434	12,00,970	..	12,59,770	6,61,97,294	26,04,112
Badhanagari Hydro-Electric Scheme	..	..	..	..	..	..	..	(b)
Purna Hydro-Electric Scheme	1,47,933	1,21,026	865	72,869	..	59	3,42,634	7,80,000
Electric Grid Schemes	..	..	..	..	..	..	..	(c) 57,24,000
Investigation of Hydro-Electric Project	1,30,762	1,89,486	18,801	—1,129	..	1,801	3,36,119	4,02,000
	..	(a) 1,040	..	..	..	..	(a) 1,040	..
Total I—Hydro-Electric Schemes	6,15,17,443	43,60,424	9,87,100	12,72,710	..	12,61,630	6,68,76,047	26,78,112
	..	(a) 1,040	..	..	..	..	(a) 1,040	..
<i>II—Thermo-Electric Schemes—</i>								
Sholapur Electric Undertaking	2,18,221	..	..	..	..	..	2,18,221	17,13,112
Vijapur Power House	..	..	..	..	..	..	..	43,000
Electric Grid Schemes	..	..	..	..	..	..	..	(c) 9,30,33,112
Rural Electrification Schemes	..	..	..	..	..	..	..	1,59,000
Nanded Power House	..	..	..	..	..	..	..	4,30,000
Aurangabad District Power Scheme	..	..	..	..	..	..	..	16,00,000
Kutch Electricity Scheme	..	..	..	..	..	..	..	(d) 1,52,97,000
Total II—Thermo-Electric Schemes	2,18,221	..	..	..	..	..	2,18,221	11,23,41,112
Total	6,17,35,664	43,60,424	9,87,100	12,72,710	..	12,61,630	6,70,94,268	38,01,53,112
	..	(a) 1,040	..	..	..	..	(a) 1,040	..
Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	(e) 6,55,27,000
Net Outlay outside the Revenue Account (Voted)	..	..	..	..	..	..	6,70,94,268	31,46,16,112
	..	..	..	..	..	..	(a) 1,040	..
GOVERNMENT OF MYSORE								
<i>I—Hydro-Electric Schemes—</i>								
Sharavathi Valley Hydro-Electric Project	5,81,38,974	24,15,223	35,04,529	73,05,088	..	6,09,129	7,07,43,833	(i) 15,11,94,000
Bhadra Hydro-Electric Project	81,54,564	3,21,793	10,796	—16,94,987	..	5,530	67,86,836	1,64,36,112
Tungabhadra Hydro-Electric Project (Left Bank)	82,83,667	4,40,349	2,18,884	—59,71,026	..	—29,003	29,42,871	(j) 2,01,56,000
Tungabhadra Hydro-Electric Project (Right Bank)	1,17,450	..	..	..	..	..	1,17,450	96,58,112
Survey Projects Right Bank 1st Stage	90,339	1,91,939	63,371	190	..	57	3,45,692	4,84,000
Transmission Lines	3,60,950	76,279	10,547	..	..	8,939	4,38,837	(k) 5,56,000
Total I—Hydro-Electric Schemes	7,51,45,944	34,45,583	38,08,127	—3,60,825	..	6,52,658	8,13,75,319	19,84,57,112
	..	..	..	..	..	..	(a) 10,852	..
Deduct—Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	..
Net Outlay outside the Revenue Account (Voted)	..	..	..	..	..	..	8,13,75,319	19,84,57,112
	..	..	..	..	..	..	(a) 10,852	(g)
GOVERNMENT OF ORISSA								
<i>I—Hydro-Electric Schemes—</i>								
Machkund Hydro-Electric (Joint) Scheme	..	..	..	..	..	..	..	4,62,64,000
Duduma Transmission Scheme	39,30,912	5,34,097	20,986	79,176	..	..	45,65,171	2,45,58,112
Hirakud Power Utilisation Scheme	18,31,193	2,48,805	1,46,567	—6,08,391	..	58,879	15,29,295	2,10,41,112
Investigation of Multipurpose Projects (Bhimkund and Tikarpara Projects)	..	..	..	..	..	..	..	90,000
Balimela Hydro-Electric Scheme	3,60,213	48,943	6,076	..	..	..	4,15,232	4,15,232
Total I—Hydro-Electric Schemes	61,22,318	8,31,845	1,73,629	—5,29,215	..	58,879	65,09,698	9,23,70,112

Carried over	..	..	..	..	..	..	17,72,61,158	1,64,54,70,112
	..	..	..	..	..	..	(a) 11,892	..

(a) Represents expenditure met from Contingency Fund.

(b) Previous expenditure stands included in the Electric Grid Schemes under 'I—Hydro-Electric Schemes'.

(c) These Schemes have been transferred to the Bombay Electricity Board with effect from 6th November 1954.

(d) Includes progressive expenditure of Rs. 1,47,93,650 to end of 31st October, 1961 pertaining to the former Saurashtra State. The Scheme details are not available.

(e) 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" and progressive expenditure of Rs. —65,68,028 to end of 31st October, 1956 pertaining to the Saurashtra State.

(g) Includes Rs. 870 adjusted *proforma*.

(h) Includes figures for April 1960 of the composite Bombay State.

(i) Includes a *proforma* correction of Rs. 701 and excludes Rs. 5,065 transferred to Transmission Lines.(j) Includes *proforma* adjustment of Rs. 169.

(k) Includes Rs. 5,065 as per footnote (i) above.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1960-61—contd.

Expenditure during the year								
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	Expenditure to end of the year
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	61,22,318	8,31,845	1,73,629	—5,29,215	..	88,879	65,09,698	9,23,70,158
							17,72,61,158 } (a) 11,892 }	1,64,54,75,354
GOVERNMENT OF ORISSA—contd.								
<i>I—Thermo-Electric Schemes—</i>								
Thermal Scheme	—289	—39	..	..	..	..	—328	63,08,491
Electricification of small Towns and Rural Areas	17,99,908	2,44,555	1,20,239	—5,43,892	..	1,77,681	14,43,129	1,27,13,215
<i>II—Electricification Schemes—</i>								
Group I	..	..	..	..	..	..	..	3,54,869
Group II	..	..	..	..	..	..	..	9,41,827
Wada Electric Supply Scheme	..	..	..	..	..	..	..	10,29,058
Expansion of Power facilities	..	..	..	..	..	..	..	52,27,655
Thermal Scheme	1,49,449	20,306	1,71,318	—60,601	..	4,414	2,76,058	2,76,058
II—Thermo-Electric Schemes	19,49,068	2,64,822	2,91,557	—6,04,493	..	1,82,095	17,18,859	2,68,51,173
Total	80,71,336	10,96,667	4,65,186	—11,33,708	..	2,70,974	82,28,557	11,92,21,331
Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	40,85,905
Repayment of Capital Expenditure financed from Ordinary Revenues	..	..	..	..	..	..	..	17,98,192
Outlay outside the Revenue Account (Vote-I)	..	..	..	..	..	..	82,28,557	11,69,33,618
GOVERNMENT OF PUNJAB								
<i>I—Hydro-Electric Schemes—</i>								
<i>1—River Scheme—</i>								
Construction	..	..	..	..	..	..	..	3,04,33,221
Transmission	..	..	..	..	..	..	..	4,07,03,108
Electric Supply	..	..	..	..	..	..	..	13,81,101
Distribution	..	..	..	..	..	..	..	5,34,89,316
1—Chl River Scheme	..	..	..	..	..	..	..	12,60,06,746
2—State P.E.P.S.U. Schemes	..	..	..	..	..	..	..	13,64,133
II—Hydro-Electric Schemes	..	..	..	..	..	..	..	12,73,70,879
<i>II—Thermo-Electric Schemes—</i>								
Thermo-Electric Supply Schemes	..	..	..	..	..	..	..	6,73,459
Thermo-Electric Supply Schemes	..	..	..	..	..	..	..	2,15,526
Jagadhri Servicing Plant	..	..	..	..	..	..	..	40,25,718
Thermo-Electric Supply Scheme	..	..	..	..	..	..	..	7,38,621
Thermo-Electric Supply Scheme	..	..	..	..	..	..	..	7,60,150
Thermo-Electric Supply Scheme	..	..	..	..	..	..	..	5,53,506
Thermo-Electric Supply Scheme	..	..	..	..	..	..	..	1,19,162
Carried over	..	..	..	..	..	..	..	70,86,232
							18,54,89,715 } (a) 11,892 }	1,76,24,08,972

(a) Represents expenditure met from Contingency Fund.

I and II—Electricity Schemes.

No. 76-A—ACCOUNT OF CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1960-61—*concl.*

	Expenditure during the year							Total	Expenditure to end of year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Brought forward	18,54,89,715 (a) 11,892	1,76,24,000	
GOVERNMENT OF PUNJAB— <i>concl.</i>									
Rupar Electric Supply Scheme	8,31,000	
Palwal Electric Supply Scheme	2,02,700	
Fazilka Electric Supply Scheme	5,32,400	
Bahadurgarh Electric Supply Scheme	4,17,200	
Jagadhri Electric Supply Scheme	1,76,800	
Kalka Electric Supply Scheme	2,76,800	
Electrification of Refugee Colony, Palwal	21,000	
Electrification of Refugee Colony, Gurgaon	1,00,500	
Electrification of Refugee Colony, Karnal	1,29,500	
Electrification of Refugee Colony, Panipat	1,56,000	
Electrification of Refugee Colony, Sonapat	72,000	
Jagadhri Industrial Township	1,68,000	
Bahadurgarh Industrial Township	18,000	
Panipat Industrial Township	1,55,000	
Sonapat Industrial Township	1,23,000	
Irrigation Branch Tubewells in Panipat	4,35,000	
Irrigation Branch Tubewells in Jagadhri Area	23,400	
Panipat outside Licensed Area	4,20,000	
Karnal outside Licensed Area	15,38,000	
Jagadhri outside Licensed Area (including Bulk Supply)	94,000	
Panipat City Licensed Area	78,000	
Erstwhile P.E.P.S.U. Schemes	(b) 23,48,000	
Total II—Thermo-Electric Schemes	1,78,02,800	
Total	14,51,73,000	
Deduct—Outlay financed from Ordinary Revenues	2,58,000	
Net Outlay outside the Revenue Account	(c) 14,48,85,000	
Carried over	18,54,89,715 (a) 11,892	1,90,73,04,000	

(a) Represents expenditure met from Contingency Fund.

(b) Schemewise details are not available as the Administrative Accounts of those Schemes have not been prepared since 13th April, 1950, the date of Federal financial integration of erstwhile P.E.P.S.U. State for want of certain information still awaited from the State Government.

(c) Excludes expenditure for the period from the 1st April, 1947 to 14th August, 1947 which is awaited from the Accountant General, West Pakistan.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1960-61—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward							18,54,89,715 } (a) 11,892 }	1,90,73,04,304
GOVERNMENT OF UTTAR PRADESH								
<i>I—Hydro-Electric Schemes—</i>								
Grand Dam Project	5,32,58,611	42,98,129	1,32,231	17,99,244	..	16,71,562	5,78,76,653	31,03,51,524
Value of assets transferred to the Uttar Pradesh State Electricity Board	44,55,80,818	-44,55,80,818	-4,65,17,275
Total I—Hydro-Electric Schemes	5,32,58,611	42,98,129	1,32,231	17,99,244	..	44,71,92,380	-38,77,04,165	27,28,34,249
<i>II—Thermo-Electric Schemes—</i>								
Electrification of State Tube-wells	29,87,561
Value of assets transferred to the Uttar Pradesh State Electricity Board	22,06,14,846	-22,06,14,846	-2,96,14,475
Total II—Thermo-Electric Schemes	22,06,14,846	-22,06,14,846	-2,66,26,914
Total	5,32,58,611	42,98,129	1,32,231	17,99,244	..	66,78,07,226	-60,83,19,011	24,62,07,335
Outlay financed from Ordinary Revenues
Outlay outside the Revenue Account (Voted)	-60,83,19,011	24,62,07,335
								(b)
GOVERNMENT OF WEST BENGAL								
<i>I—Hydro-Electric Schemes—</i>								
Acquisition of Kurseong and Siliguri Electric Supply	6,23,020
Total I—Hydro-Electric Schemes	6,23,020
<i>II—Thermo-Electric Schemes—</i>								
North Calcutta Rural Electrification Scheme	1,10,08,696
Basel Electric Pool	4,90,505
North Behar and Dinhat Electric Extension	4,44,567
Scheme for expansion of power to Urban and Rural Areas	8,69,507
Chhokpore Electric Supply	9,14,744
North Behar Electric Supply	2,71,078
Bank Power Supply Scheme to Garia, Rajpur, Sonarpur and Baruipur	1,47,085
Bank Power Supply Scheme to Gouripur Electric Supply Co. Ltd.	5,61,717
Power Supply Scheme to Ranigunj Road Field	1,35,511
Bank Power Supply Scheme to Bonadon Electric Supply	1,49,127
Bank Power Supply Scheme to Joydegar, Majilpur and Diamond Haripur	4,96,243
Acquisition of Santiniketan Electric Supply	34,697
Acquisition of Burdwan Electric Supply	34
Total II—Thermo-Electric Schemes	1,55,23,711
Total	1,61,46,531
Outlay financed from Ordinary Revenues	33,33,256
Outlay outside the Revenue Account	1,28,13,275
Carried over	(—) 42,28,29,296 } (a) 11,892 }	2,16,63,25,004

(a) Represents expenditure met from Contingency Fund.

(b) Includes Rs. 59,30,51,475 adjusted *pro forma*.

I and II—Electricity Schemes.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1960-61—*contd.*

	Expenditure during the year						Total	Expenditure to end of year
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct—Receipts and Recoveries on Capital Account		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward							-42,28,29,296 (a) 11,892	2,16,63,259
GOVERNMENT OF JAMMU AND KASHMIR								
<i>I—Hydro-Electric Schemes—</i>								
Udhampur Power House	5,68,793	59,077	..	..	..	..	6,27,870	29,63,761
Pahalgam Power House	..	..	..	..	..	..	..	2,72,000
Bandipur Power House	66,000	83	..	..	..	..	66,083	1,17,000
Electrification of Bhaderwah	1,18,582	4,176	..	..	..	..	1,22,758	3,98,000
Poonch Power House	..	7,243	..	..	..	..	7,243	36,300
Jammu, Miran Sahib and Joginder Nagar Project	30,69,301	1,32,303	..	..	..	..	32,01,604	1,69,70,000
Sind Valley Phase I-cum Mohra Project	10,18,247	1,06,938	..	..	..	7,515	11,17,670	3,13,41,500
Conversion of Mohra Power House from 25 to 50 cycles	20,22,332	1,89,961	38,827	..	..	..	22,51,120	83,10,100
Sind Valley Electric Schemes Phase II	18,32,761	1,41,026	..	..	..	..	19,73,787	67,20,000
Small Hydel Schemes	1,86,909	6,584	..	..	..	..	1,93,493	3,23,800
Muzaffarabad Power House	..	..	..	..	..	..	..	70,000
Survey etc.	..	..	..	..	..	..	..	2,15,700
Nichilla Nallah Project near Banihal	43,216	1,522	..	..	..	..	44,738	96,800
Chenani Hydro-Electric Scheme	31,389	1,106	..	..	..	..	32,495	1,21,000
Electrification of Dachigam	49,036	4,119	..	..	..	..	53,155	1,72,800
Electrification of Kupwara	1,52,854	12,838	..	..	..	..	1,65,692	2,80,000
Replacement of Diesel Sets by Hydel or extension at Ramnagar and Basohli	1,74,430	6,144	..	..	..	..	1,80,574	2,20,100
Electrification of Doda and Kishtwar	1,57,844	5,560	..	..	..	..	1,63,404	1,63,400
Electrification of Low Income Group Housing Colonies.	1,52,490	5,371	..	..	..	..	1,57,861	1,57,860
Total I—Hydro-Electric Schemes	96,44,184	6,84,051	38,827	..	..	7,515	1,03,59,547	6,88,71,300
<i>II—Thermo-Electric Schemes—</i>								
Electrification of Basohli	21,495	9,433	149	..	..	..	30,987	3,66,900
Electrification of Ramnagar	23,549	9,376	..	..	..	..	32,925	2,80,100
Electrification of Rajouri	31,175	13,882	200	..	..	..	45,257	3,19,900
Electrification of Katra	10,431	9,037	..	..	..	..	19,468	1,80,700
Electrification-cum-water supply Basohli, Ramnagar and Rajouri	2,85,311	361	..	..	..	..	2,85,672	6,00,000
Total II—Thermo-Electric Schemes	3,71,871	42,089	349	..	..	..	4,14,309	18,42,100
Total	1,00,16,055	7,26,140	39,176	..	..	7,515	1,07,73,856	7,07,13,700
<i>Deduct—</i> Outlay financed from Ordinary Revenues	..	..	..	..	..	..	..	..
Net Outlay outside the Revenue Account (Voted)	..	..	..	..	..	..	1,07,73,856	7,07,13,700
Carried over	..	..	..	..	..	..	-41,20,55,440 (a) 11,892	2,23,70,300

(a) Represents expenditure met from Contingency Fund.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1960-61—concl'd.

Expenditure during the year								
	Works	Establishment	Tools and Plant	Suspense	Charges in England	Deduct— Receipts and Recoveries on Capital Account	Total	Expenditure to end of the year
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay on Electricity Schemes State Governments							—41,20,55,440 (a) 11,892 }	(b) 2,31,30,49,547
Outlay financed from Ordinary Revenues	(c) 8,69,65,694
Repayment of Capital Expenditure financed from Ordinary Revenues	17,98,192
Outlay on Electricity Schemes outside the Revenue Account—State Governments							—41,20,55,440 (a) 11,892 }	(d) 2,22,78,82,045
Outlay on Electricity Schemes Central and State Government							—40,65,87,104 (a) 11,892 }	2,34,19,41,260
Outlay financed from Ordinary Revenues	(c) 8,70,66,034
Repayment of Capital Expenditure financed from Ordinary Revenues	17,98,192
Outlay on Electricity Schemes outside the Revenue Account—Central and State Governments							—40,65,87,104 (a) 11,892 }	2,25,66,73,418

(a) Represents expenditure met from Contingency Fund.

(b) Includes Rs. 59,30,52,345 (Rs. 59,30,51,475—Uttar Pradesh; Rs. 80—Mysore) adjusted *proforma*.]

(c) Includes Rs. 91,56,660 representing Outlay financed from Ordinary Revenues of the composite State of Madras.

(d) See footnote (c) above.

Sections J. and JJ.—Miscellaneous

Revenue	{ Ordinary Receipts Rs. 65,71,05,974 Capital Receipts Rs.	Expenditure	{ Within the Revenue Account Rs. 2,34,17,80,761 (a) 4,79,769 Outside the Revenue Account Rs. 1,36,54,85,043

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Famine Relief	78	Expenditure	374-375		16,17,52,067
Transfers from/to Famine Relief Fund.	5 & 6	Receipts and Expenditure	26-29 30-35	2,01,49,431	5,36,00,000
Territorial and Political Pensions	78-A	Expenditure	376-377		72,70,201
Purses and Allowances of Indian Rulers.	78-B	Expenditure	376-377		6,17,43,954
Superannuation Allowances and Pensions	79	Receipts	378-379	2,57,30,812	
Superannuation Allowances and Pensions	79-A	Expenditure	380-381		23,93,61,755
Stationery and Printing	80	Receipts	386-387	2,92,85,537	
Stationery and Printing	80-A	Expenditure	386-387		15,83,29,162
Distributions from Railways	80-B	Receipts	389	4,77,19,484	
Distribution from Posts and Telegraphs	80-C	Receipts	389	45,30,645	
Comm and Kashmir Militia	80-D	Expenditure	389		78,57,554
Miscellaneous	81	Receipts	390-391	70,73,16,872	
Miscellaneous	81-A	Expenditure	392-393		1,65,00,51,969 (a) 4,79,769
Road and Water Transport Schemes	81-B	Receipts	394-394	2,26,53,193	
		Total		85,74,05,974	233,99,66,662 (a) 4,79,769
		CAPITAL RECEIPTS			
Surpluses of American and Lease-Lend	81-D	Receipts	397		
		TOTAL CAPITAL RECEIPTS			
		CAPITAL OUTLAY WITHIN THE REVENUE ACCOUNT			
Payments of Commuted Value of Pensions	79-B	Expenditure	382-383		18,14,099
Capital Outlay on Road and Water Transport Schemes financed from Ordinary Revenues.	81-C	Expenditure	396-397		
Capital Outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues	82-A	Expenditure	401		
		TOTAL EXPENDITURE WITHIN THE REVENUE ACCOUNT.			2,34,17,80,761 (a) 4,79,769
		CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT			
Payments of Commuted Value of Pensions	79-B	Expenditure	382-383		-12,16,305
Sterling Pensions	79-C	Expenditure	384		-3,68,89,824
Road and Water Transport Schemes	81-C	Expenditure	396-397		4,99,73,361
Other Works outside the Revenue Account	82	Expenditure	398-400		18,43,99,996
Road Co-ordination Scheme	82-A	Expenditure	401		8,00,000
Shipping, Tankers, etc.	82-B	Expenditure	401		27,951
Dandakaranya Development Scheme	82-C	Expenditure	402		3,93,73,485
Bombay Lands Scheme	83	Expenditure	403		
Payments to Retrenched Personnel	84	Expenditure	404		-4,12,297
Schemes of Government Trading (Central)	84-A	Expenditure	405-416		33,94,60,700
Schemes of Government Trading (State)	84-B	Expenditure	417-426		10,15,88,183
Appropriations to Contingency Fund	84-C	Expenditure	427		3,00,00,000
Transfer of the Sale Proceeds of American Loan Wheat.	84-D	Expenditure	427		
Compensation to Displaced Persons	84-E	Expenditure	428		-45,47,658
Transfer of Development Assistance from the Government of U.S.A.	84-F	Expenditure	428		66,29,27,451
		TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.			1,36,54,85,043

(a) Represents expenditure met from the 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 562.

Section JJ—Miscellaneous.

This Section includes the capital major heads:—"LIV—Sale Proceeds of American and Lease-Lend Surpluses", "82—Capital Account of Other Works outside the Revenue Account", "82-A—Capital Outlay on Rail Road Co-ordination Scheme", "82-B—Capital Outlay on Road and Water Transport Schemes", "82-C—Capital Outlay on Shipping, Tankers etc.", "82-D—Capital Outlay on Dandakaranya Development Scheme", "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", "84-A—Capital Outlay on Schemes of Government Trading", "85-B—Appropriations to the Contingency Fund," "85-C—Transfer of Sale Proceeds of American Loan Wheat", "85-D—Compensation to Displaced Persons" and "85-E—Transfer of Development Assistance from the Government of U.S.A."

Under this general heading are grouped two expenditure heads of account—

A—Famine Relief.

B—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the Receipt head "Transfers from Famine Relief Fund" are exhibited in Account Nos. 78 and 102.

2. Under the Devolution Rules made under the Government of India Act, 1919, Provincial (now State) Governments were required to establish and maintain a Famine Relief Fund by annual assignment from their revenues. The provision of the annual assignment was optional when the accumulated total of the fund amounted to a prescribed sum. The balance at credit of the Fund was regarded as invested with the Government of India, which paid interest on it, and it was available for expenditure on famine relief proper and under certain conditions on other objects prescribed in the Devolution Rules. The constitution embodied in the Government of India Act, 1935, contained no provision for a separate Famine Relief Fund and it had been left to Provincial (now State) 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

No. 78—ACCOUNT of EXPENDITURE ON FAMINE RELIEF

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Other States
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment . . . . .	..	16,607	2,28,449	3,49,108	13,231	..	..	3
Relief Works—								
Other works	7,84,749	85,32,387	30,56,811	..	11,865	2,68,882	6,72,914	..
Gratuitous Relief	93,015	2,250	27,65,275	54,37,204	1,30,847	93,695	14,273	..
Miscellaneous—								
Other expenditure . . . . .	..	14,79,355	..	..	16,62,265	..	2,812	..
Works . . . . .	..	..	..	..	..	..	..	..
Rehabilitation Programme . . . . .	..	..	..	..	..	..	..	..
Deduct—Amount transferred from Famine Relief Fund.	..	26,12,366	..	..	..	3,62,577	..	..
TOTAL EXPENDITURE ON FAMINE RELIEF	8,77,764	74,18,233	60,50,535	57,86,312	18,08,208	..	6,91,002	..
Charged	..	..	..	..	..	..	..	..
Voted	8,77,764	74,18,233	60,50,535	57,86,312	18,08,208	..	6,91,002	..

Famine

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 Punjab the Famine Relief Fund continued to exist up to 14th August, 1947. According to the decision of the Punjab Partition Committee, the balance in this Fund, which was merged in the general cash balance, was not carried forward after 14th August, 1947 and it was left to each Government to restart this fund after partition according to its own policy and requirements. The Government of Punjab have 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 Pradesh the Fund was set up under the Madras Famine Relief Fund Act, 1936 as adopted in relation to Andhra Pradesh State. There were Famine Relief Funds in all the while Part B States also excepting Coorg and P.E.P.S.U. before re-organisation of the States. After the reorganisation also these Funds are continuing and will continue in the accounts of the successor States till such time as their merger or dissolution is not decided upon by the competent authority.

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 1960-61.

RELIEF for the year ended 31st March, 1961.

GOVERNMENTS

Sl. No.	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	34,856	76,252	6,460	34,587	50,454	52,533	2,84,961	50,11,828	..	61,59,329
2	7,38,656	27,749	26,41,381	27,17,804	31,90,085	10,67,933	13,30,132	..	..	2,50,42,348
3	1,98,823	18,427	29,131	33,20,037	5,03,53,208	14,161	26,59,785	3,23,32,193	7,50,255	9,82,12,579
4	14,00,693	4,19,147	30,52,831	..	20,64,239	3,37,173	40,04,215	3,60,20,281	..	5,05,23,011
5	..	..	..	..	..	..	..	3,89,793	..	3,89,793
6	..	..	..	..	..	..	..	18,71,750	..	18,71,750
7	..	..	..	..	80,00,000	14,71,800	..	80,00,000	..	2,04,46,743
8	23,73,028	5,41,575	57,29,803	60,72,428	4,76,57,986	..	83,69,093	6,76,25,845	7,50,255	16,17,52,067
9	..	..	..	..	386	..	..	..	..	386
10	23,73,028	5,41,575	57,29,803	60,72,428	4,76,57,600	..	83,69,093	6,76,25,845	7,50,255	16,17,51,681

54-A—Territorial

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 Princes."

No. 78-A—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS

	STATE						Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Territorial and Political Pensions	23,01,949	13,27,292	3,52,973	3,016	6,953	4,86,710	1
Charitable Allowances	1,918	..	..	..	1,26,602	..	2
Charges in England—							
Political Pensions	333	..	..	..	..	..	3
Other Charges . . . . .	..	2,325	..	..	..	..	4
<i>Deduct</i> —Actual amount of Pensions recovered from other Governments.	..	4,39,997	..	..	1,19,142	..	5
TOTAL EXPENDITURE ON TERRITORIAL AND POLITICAL PENSIONS.	23,04,200	8,89,620	3,52,973	3,016	14,413	4,86,710	6
Charged . . . . .	..	..	..	..	-1,19,142	..	7
Voted	23,04,200	8,89,620	3,52,973	3,016	1,33,555	4,86,710	8

54 B.—Privy Purses and

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

No. 78-B—ACCOUNT of PAYMENTS of PRIVY PURSES and ALLOWANCES

	STATE						Item No.
	Central Government	Government of Andhra Pradesh	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—							
(i) Integrated States (i.e., those merged in States).	5,19,67,443	31,452	6,948	7,14,890	15,61,524	11,84,480	1
(ii) Centrally Administered States	19,53,142	..	..	..	..	..	2
<i>Deduct</i> —Recoveries from States on account of Privy Purses, etc.	..	..	..	3,18,658	..	1,06,054	3
Charges in England—							
Allowances for relatives of ex-Ruler of Cooh Behar.	..	..	..	..	..	..	4
Total	5,39,20,585	31,452	6,948	3,96,232	15,61,524	10,78,396	5
Charged	5,34,22,374	..	..	-3,18,658	..	..	6
Voted	4,98,211	31,452	6,948	7,14,890	15,61,524	10,78,396	7

Political Pensions

representative" (now defunct) and the latter under the minor head "Pensions for distinguished and meritorious services or for special 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".

during the year ended 31st March, 1961.

Government of Madhya Pradesh	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Rajasthan	Government of Uttar Pradesh	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,82,967	1,714	5,08,540	3,18,817	1,21,299	2,955	..	19,007	59,34,192
38,463	..	10,352	..	1,790	..	17,21,438	..	19,00,566
..	..	..	..	..	..	..	..	333
..	..	..	..	..	..	..	..	2,325
1,798	..	6,278	..	..	..	..	..	5,67,215
5,19,635	1,714	5,12,614	3,18,817	1,23,089	2,955	17,21,438	19,007	72,70,201
..	..	4,06,528	1,42,162	..	..	..	..	4,29,548
5,19,635	1,714	1,06,086	1,76,655	1,23,089	2,955	17,21,438	19,007	68,40,653

Grants and Allowances of Indian Rulers

under the major 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".

INDIAN RULERS for the year ended 31st March, 1961

Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
72,671	8,17,770	8,65,132	2,88,133	8,14,950	14,15,946	3,01,457	1,54,758	..	6,01,97,554
..	..	..	..	..	..	..	..	..	19,53,142
..	..	..	..	..	..	..	..	..	4,24,742
..	..	..	..	..	..	..	18,000	..	18,000
72,671	8,17,770	8,65,132	2,88,133	8,14,950	14,15,946	3,01,457	1,72,758	..	6,17,43,954
..	1,73,488	8,32,948	..	..	..	..	..	..	5,41,10,152
72,671	6,44,282	32,184	2,88,133	8,14,950	14,15,946	3,01,457	1,72,758	..	76,33,502

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 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 form part of the revenue and expenditure of the Central Government. Since 1st April, 1936, these transactions have been brought under the head "Indian Civil Service Family Pensions," 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 and Railways and Posts and Telegraphs is recorded under this head besides the contributions to Provident Funds of Government servants belonging to non-commercial departments, Service Funds and Family Pensions paid from Funds merged in Government balances, including the abolished Funds mentioned above. The contributions to the Provident Funds of Government servants belonging to the commercial departments are directly debited to the working expenses of those departments.

No. 79—ACCOUNT of RECEIPTS IN AID of SUPERANNUATION ALLOWANCES AND PENSIONS

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules.	135	..	..	..	..	..	..
Subscriptions under the Superior Services (India) Family pension (Untransferred) Rules.	18,076	..	..	..	..	..	..
Contributions for Pensions and Gratuities	46,57,352	10,22,558	77,528	3,55,282	97,171	11,40,875	2,79,684
Contribution by Burma on account of Pre-separation Pensionary liability.	50,62,269	..	..	..	..	..	..
Miscellaneous	7,50,174	91,763	1,278	20,764	55,258	27,709	1,17,368
Receipts in England—							
Contributions for Widows and Children's Pensions under Superannuation Act, 1949.	10,839	..	..	..	..	..	..
Wage deductions on account of contributions to pensions.	356	..	..	..	..	..	..
Miscellaneous	52,14,453	..	..	18,168	..	..	..
Deduct—Refunds	36,385	59,491	..	..	62	801	53,558
TOTAL RECEIPTS-IN-AID OF SUPERANNUATION ALLOWANCES AND PENSIONS.	1,56,77,769	10,54,830	78,804	3,94,214	1,52,367	11,67,783	3,13,194

This head is also debited with the annual equated payments to capital on account of commutations of pensions: see paragraph 40. 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 debitible to the Commercial Departments 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 objects 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 made good by revenue are also debited to this head *vide* Note on page 404.

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 debited to account, in the first instance, under the head "83—Payments of Commuted Value of Pensions", which is a capital account 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 revenue is transferred to the capital major head "55-A—Commutation of Pensions financed from Ordinary Revenues". The amount debited to the capital major head "83—Payments of Commuted Value of Pensions", after deduction from it of the interest, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments spread over 15 years, which include interest on the capital invested. Such equated payments are debited to the head "55—Commutation Allowances and Pensions" or other appropriate major head in the Revenue section of the accounts, by credit to the capital head "83—Payments of Commuted Value of Pensions" for the capital portion of the payments, and to (b) "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.

PENSIONS for the year ended 31st March, 1961

DEPARTMENTS

	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	..	135
2	..	..	..	..	..	..	..	..	..	18,076
3	14,59,619	4,55,327	16,16,241	2,57,083	10,27,481	3,80,961	1,69,480	7,75,723	56,510	1,38,29,373
4	..	..	..	..	..	..	..	..	..	50,62,269
5	50,688	1,70,016	97,050	8,144	1,14,975	57,769	1,204	96,209	1,766	16,62,135
6	..	..	..	..	..	..	..	..	..	10,839
7	..	..	..	..	..	..	..	..	..	356
8	48,422	62,587	..	..	23,437	..	23,020	23,030	..	54,13,117
9	26,449	184	5,744	111	3,085	47,318	..	..	..	2,65,436
10	15,30,280	6,87,746	17,07,547	2,65,116	11,62,808	3,91,412	1,93,704	8,94,962	58,276	2,57,30,812

No. 79-A—ACCOUNT of SUPERANNUATION and COMPASSIONATE

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujara ^t	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	2,24,66,833	1,93,14,078	34,99,867	66,67,169	97,87,778	97,30,809	96,04,516
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account).	25,81,604	9,51,900	3,37,835	..	5,05,220	..	3,25,014
Compassionate Allowances	85,281	10,99,909	23,334	16,623	89,038	62,730	98,734
Gratuities	83,05,191	10,79,565	7,92,517	17,24,609	7,62,159	11,15,922	34,39,142
Contributions for pensions and gratuities	1,00,474	1,13,691	1,280	..	3,367	7,521	1,526
Family Pensions	5,78,968	38,439	28,584	..	81,922	6,174	1,20,887
Allowances and gratuities to Political sufferers, their families and institutions.	..	..	..	1,95,849	120	..	34,370
Pensions for distinguished and meritorious services.	77,014	..	680	15,996	4,500	..	26,533
Pensions, gratuities etc. of the State Government Insurance Department.	..	..	..	..	..	..	..
Covenanted Civil Service Pensions . . . . .	..	..	..	..	..	..	..
Donations to Service Funds . . . . .	..	..	..	..	..	..	8,827
Donations to Provident Funds	29,49,307	37,107	16,570	32,633	..	4,854	21,349
Pensions of the Military Orphan Fund . . . . .	..	..	..	..	..	..	..
Pensions of the Medical Retiring Fund . . . . .	..	..	..	..	..	..	..
Pensions for former employees of Sind and N.W.F.P.	8,13,806	..	..	..	10,563	..	..
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	1,48,824	..	..	..	..	..	..
Pensions, etc., under the War Risks Compensation Scheme.	4,07,656	..	..	..	..	..	..
Special pensions connected with War, 1914	1,972	..	..	..	..	..	..
Special pensions connected with War, 1939	4,886	..	..	..	..	..	..
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules.	..	..	..	..	..	..	..
Equated payments on account of Capital Outlay on Sterling Pensions to the Government of India.	..	5,78,046	4,48,703	9,87,395	5,90,143	1,45,199	5,81,782
Pensions of the Bengal and Madras Service Family Pension Fund.	17,159	..	..	..	..	..	..
Government Contribution paid under the Indian Civil Service Family Pension Rules.	..	..	..	..	..	..	..
Old Age Pension . . . . .	..	..	..	..	..	..	..
Transfer to the Pension Equalisation Fund	..	..	..	..	..	..	..
Equated payments of Capital Outlay on Sterling Pensions transferred from Capital (outside the Revenue Account).	68,53,208	..	..	..	..	..	..
Pensions of the employees of the Kolar Gold Mining Undertakings.	..	..	..	..	..	..	..
Charges in England—							
Superannuation and Retired Allowances	53,025	..	..	..	..	..	11,655
Indian Civil Service	13,333	..	..	..	..	..	..
Other Civil Services in India	3,18,358	..	3,389	65,881	..	29,106	..
Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.	..	..	..	..	..	..	..
Compassionate Allowances	1,468	..	..	..	..	..	..
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	..	..	..	..	..	..	..
Other Pensionary Charges . . . . .	..	37,462	..	..	..	..	..
Total Charges in England	3,86,184	37,462	3,389	65,881	..	29,106	11,655
Deduct—Actual amount of pensions recovered from other Governments.	10,82,569	60,27,669	..	11,783	..	..	2,14,529
Deduct—Pensionary charges transferred to Commercial Departments and Concerns.	4,86,855	4,02,379	..	5,27,701	2,48,118	..	2,944
Deduct—Amount transferred from the Pension Equalisation Fund.	..	..	..	27,000	..	..	..
Deduct—Payments transferred from the Kolar Gold Mining Undertakings.	..	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER SUPERANNUATION ALLOWANCES AND PENSIONS.	4,42,06,943	1,68,20,149	51,42,759	91,39,671	1,15,86,592	1,11,02,315	1,40,57,265
Charged	23,82,803	28,46,286	10,043	81,000	28,61,772	1,99,858	3,91,388
Voted	4,18,24,140	1,39,73,863	51,32,716	90,58,662	87,24,820	1,09,02,457	1,36,65,877

ALLOWANCES and PENSIONS paid during the year ended 31st March, 1961.

GOVERNMENTS

Sl. No.	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,51,40,926	2,46,41,833	1,54,18,870	28,69,922	1,11,54,538	61,06,501	1,68,34,452	1,27,73,487	32,27,970	18,92,69,543
2	..	10,36,352	2,26,122	..	3,74,736	58,467	10,45,727	..	..	74,42,977
3	65,277	3,92,856	2,59,054	43,064	2,97,631	88,399	1,75,249	49,307	34,752	28,81,229
4	7,54,972	36,69,994	21,40,080	8,31,667	25,37,091	33,79,852	1,99,779	28,60,915	9,106	3,36,02,561
5	..	250	..	..	..	1,667	..	..	..	2,30,176
6	7,289	1,35,039	1,64,262	32,769	1,10,399	2,01,522	..	..	..	15,04,154
7	..	8,320	559	..	..	23,281	..	3,93,075	9,882	6,65,456
8	..	9,634	156	2,331	24,593	8,425	..	19,092	..	1,88,954
9	..	..	15,819	..	..	..	..	..	..	15,819
10	70,753	1,23,686	..	..	..	..	..	..	..	2,03,266
11	..	29,453	..	..	..	..	..	..	..	29,453
12	95,242	57,101	11,59,158	42,962	5,64,991	6,16,313	11,72,653	1,65,819	..	69,36,059
13	..	..	..	..	..	..	..	..	..	..
14	..	..	..	..	..	..	..	..	..	..
15	..	97,850	..	..	..	14,621	..	..	..	9,37,040
16	..	..	..	..	..	..	..	..	..	1,48,824
17	..	..	..	..	..	..	..	..	..	4,07,656
18	..	..	..	..	..	560	..	..	..	2,532
19	..	..	..	..	..	..	..	..	..	4,886
20	..	..	..	..	..	..	..	..	..	..
21	8,19,069	11,61,543	3,00,948	16,429	42,955	2,502	19,18,109	2,92,340	..	78,85,063
22	..	..	..	..	..	..	..	..	..	17,159
23	..	..	..	..	..	..	..	..	..	..
24	..	..	..	..	..	..	8,23,948	..	..	8,23,948
25	..	..	..	..	..	..	..	..	..	..
26	..	..	..	..	..	..	..	..	..	63,53,208
27	..	..	8,81,689	..	..	..	..	..	..	8,81,689
28	..	..	..	..	..	..	..	..	..	64,630
29	6,297	..	..	..	..	..	5,238	4,920	..	29,788
30	1,81,716	..	37,263	26,920	13,155	..	70,997	65,216	..	8,12,001
31	..	..	..	..	..	..	..	..	..	..
32	..	..	..	..	..	..	..	1,750	..	3,218
33	..	..	..	..	..	..	..	..	..	..
34	..	76,696	..	..	..	..	..	..	..	1,14,158
35	1,88,013	76,696	37,263	26,920	13,155	..	76,235	71,886	..	10,23,845
36	13,71,753	27,42,125	17,07,239	..	2,920	..	..	..	..	1,31,60,574
37	2,02,176	5,03,209	11,69,489	3,23,480	4,18,490	..	39,40,258	3,04,376	..	85,29,475
38	..	..	..	..	..	..	..	..	..	27,000
39	..	..	8,81,689	..	..	..	..	..	..	8,81,689
40	1,56,07,612	2,81,95,273	1,68,45,563	35,42,584	1,46,98,579	1,05,02,301	1,83,10,894	1,63,21,545	32,81,710	23,93,61,755
41	4,92,748	35,41,088	15,86,315	23,928	2,93,035	75,445	12,26,052	2,05,686	2,905	1,62,20,571
42	1,51,14,864	2,46,54,185	1,52,59,248	35,18,656	1,44,05,544	1,04,26,856	1,70,84,842	1,61,15,859	32,78,805	22,31,41,184

No. 79-B—ACCOUNT of PAYMENTS of COMMUTED VALUE of PENSIONS

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions							
Payments in India	27,29,864	37,87,865	1,95,376	1,26,282	1,25,169	1,15,233	89,661
Payments in India (Defence)	28,83,439	..	..	..	..	..	..
Payments in England—							
Par Value	73,135	..	5,550	..	..	..	..
Par Value (Defence)	2,13,476	..	..	..	..	..	..
Loss or Gain by Exchange	60	..	10	..	..	..	..
Loss or Gain by Exchange (Defence)	371	..	..	..	..	..	..
<i>Deduct</i> —Capital portion of Equated Payments out of Revenue.	19,80,186	7,56,900	2,93,377	..	3,35,901	..	2,04,754
<i>Deduct</i> —Capital portion of Equated Payments out of Revenue (Defence).	57,86,432	..	..	..	..	..	..
<i>Deduct</i> —Amount recovered from other Governments.	8,60,529	14,03,716	..	2,980	..	1,410	56
<i>Deduct</i> —Amount recovered from other Governments (Defence).	7,34,668	..	..	..	..	..	..
<i>Deduct</i> —Amount financed from Ordinary Revenues.	..	..	..	1,23,302	..	1,13,823	..
Net Expenditure (outside the Revenue Account) during the year 1960-61.	—34,61,470	16,27,249	—92,441	..	—2,10,732	..	—1,15,149
Amount financed from Ordinary Revenues—							
Charged . . . . .	..	..	..	..	..	..	..
Voted . . . . .	..	..	..	1,23,302	..	1,13,823	..
Net expenditure outside the Revenue Account—							
Charged . . . . .	..	10,536	..	..	3,727	..	2,700
Voted	—34,61,470	16,16,713	—92,441	..	—2,14,450	..	—1,17,895
Net expenditure (outside the Revenue Account) to end of the year 1960-61.	5,47,45,271	1,05,20,289	21,30,478	..	—2,10,732	47,933	45,62,068

ing and to end of the year ended 31st March, 1961.

GOVERNMENTS

	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	10,46,706	14,43,188	7,31,867	63,2 ⁰⁰	1,46,551	3,41,024	6,10,734	8,31,849	..	1,23,84,616
2	..	..	..	..	..	..	..	..	..	28,83,439
3	..	70,470	..	..	..	..	45,458	19,531	..	2,14,144
4	..	..	..	..	..	..	..	..	..	2,13,476
5	..	..	..	..	..	..	..	..	..	70
6	..	..	..	..	..	..	..	..	..	371
7	..	6,89,116	1,59,456	..	2,60,195	57,960	7,96,701	..	..	55,34,546
8	..	..	..	..	..	..	..	..	..	57,56,432
9	4,84,059	63,652	1,21,764	..	..	47	1,04,463	..	..	30,42,676
10	..	..	..	..	..	..	..	..	..	7,34,668
11	5,62,647	..	6,10,103	63,247	..	3,40,977	..	..	..	18,14,099
12	..	7,80,890	-1,59,456	..	-1,13,644	-57,960	-2,44,972	8,51,380	..	-12,16,305
13	69,943	..	4,15,538	..	..	47,803	..	..	..	5,33,284
14	4,92,704	..	1,94,565	63,247	..	2,93,174	..	..	..	12,80,815
15	..	8,19,386	-32	..	-11,928	..	-7,52,386	90,032	..	1,62,081
16	..	-58,496	-1,59,424	..	-1,01,716	-57,960	5,07,414	7,61,348	..	-13,78,386
17	..	(a)1,32,62,456	2,64,080	..	58,40,534	..	68,72,750	35,55,924	..	10,15,91,051

(a) Includes expenditure allocable to Gujarat State.

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 in 1948, tapering annuities were purchased by the Government of India for meeting the liability for sterling pensions of the Central and State Governments of India. This agreement was terminated on 31st March, 1955 and with effect from 1st April, 1955, a new agreement came into force whereby this liability was finally taken over by the Government of United Kingdom and in return that Government was absolved from the responsibilities for payment of annuities—after the payment of the instalment falling due on 1st March, 1955. In this connection the following arrangements have been made:

- (1) The Government of United Kingdom repays to the Government of India in ten equal instalments commencing from 1st April, 1955 the balance of the principal portion of the debt in respect of annuities remaining outstanding on 31st March, 1955, after deduction of the Capital value of the estimated future cost of the pensions and other liabilities transferred to the United Kingdom. In addition that Government pays in ten equal annual instalments a capital amount agreed upon in respect of Indian Income Tax which the Government of India would have received had the responsibility for the payment of these pensions not been transferred to the Government of United Kingdom. In both these cases, interest on the balance outstanding from time to time at the rate of one per cent per annum is payable on the same date as the payment of annual instalments. The capital portion of the payments on account of unredeemed annuities and of income tax is credited to the minor head 'Deduct—Receipts and Recoveries on Capital Account' under this major head and to the minor head 'Receipts in England' under "IV—Taxes on Income other than Corporation Tax and Estate Duty", respectively. The interest portion of the payment on account of unredeemed annuities is credited to a separate minor head under "22—Interest on Debt and Other Obligations—D—Transfers—England", whereas the interest portion of the payment on account of Income-Tax is credited to "XX—Interest—Receipts in England".
- (2) The States' share of the Sterling pensions etc., transferred to the United Kingdom Government is repaid by them to the Centre in annual equated instalments over a period of 30 years assuming the same rate of interest as for the annuities. The principal and interest portion of the recovery from the State Governments is credited to the deduct minor heads under this major head and the major head "22—Interest on Debt etc." respectively. In the State books the instalments of capital and interest is debited to a separate minor head under the major head "55—Superannuation Allowances and Pensions".
- (3) The Central portion of liability transferred to the United Kingdom Government is split up between Civil Defence, Railways and Posts and Telegraphs Departments, in the ratio of the amount of pension finally transferred, and debited to revenue in equated annual instalments over a period of 30 years assuming the same rate of interest as in the case of the existing annuities. These equated payments are debited to the relevant major heads accommodating the pensionary liability of the Departments concerned. The *per cent* credit in respect of the principal portion is adjusted under the minor head "Deduct—Capital portion of equated payments met out of revenue" under this Major head and in respect of the interest portion to a separate minor head under the major head "22—Interest on Debt and Other Obligations—D—Transfers".

No. 79-C—ACCOUNT OF CAPITAL OUTLAY ON STERLING PENSIONS during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Ra.	Rs.
CENTRAL GOVERNMENT		
Payments to the United Kingdom Government for the purchase of Annuities . . . . .	..	2,24,16,19.34
Deduct— Receipts and Recoveries on Capital Account	67,80,883	80,39,74.77
Deduct— Capital Portion of Equated Payments met out of Revenue	3,01,08,941	44,65,86.99
Loss or Gain by Exchange . . . . .	..	—9,55,30
Total (Voted)	—3,68,89,824	99,01,00.33

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 Departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by deduction 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 in which depreciation calculated on the value of the plant, machinery and furniture, in use in the Presses during each year is required, as also the residual book value of plant, machinery and furniture disposed of during the year. This Reserve bears the cost of the machines, etc., replaced during the year. The transactions of the Reserve are shown in Account No. 108 on pages 544-554

No. 80—ACCOUNT of RECEIPTS under STATIONERY

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	94,746	25,244	..	97,561	62,089	6,01,442	24,553
Sale of plain paper used with stamps	1,17,586	..	49,800	1,15,458	..	..	34,452
Sale of Gazettes and other Government Publications.	22,58,126	3,46,204	24,087	17,756	66,204	2,12,147	8,36,726
Sale of the Publications of the Publication Division.	28,39,244	..	..	..	..	..	..
Sale of Text Books . . . . .	..	..	..	..	..	..	..
Other Press Receipts	20,55,257	2,21,369	59,441	13,16,061	3,66,817	8,98,373	..
Miscellaneous	4,33,092	..	..	3,42,589	41,710	12,966	4,26,949
Receipts in England	41,908	..	18	225	..	..	..
<i>Deduct—Refunds</i>	<i>1,31,164</i>	<i>3,633</i>	<i>..</i>	<i>6,517</i>	<i>1,421</i>	<i>11,976</i>	<i>735</i>
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING.	77,08,495	5,89,134	1,33,346	18,83,133	5,35,399	17,12,952	13,21,945

No. 80-A—ACCOUNT of EXPENDITURE ON STATIONERY

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—STATIONERY							
Stationery Offices and Stores	73,83,664	2,68,845	1,56,531	6,09,516	2,00,644	1,95,327	1,49,453
Purchase of Stationery Stores	5,23,96,823	59,84,506	8,42,872	25,05,115	26,72,801	38,10,256	27,31,937
Stationery supplied by other Governments	335	..	..	..	..	..	8,188
Discount on plain paper used with stamps	2,467	..	2,630	705	..	..	1,757
Purchase of plain paper used with stamps	..	..	24,254	72,926	..	..	1,226
<i>Deduct—Value of stationery supplied to other Governments and paying Departments.</i>	<i>2,90,93,357</i>	<i>1,88,169</i>	<i>..</i>	<i>2,26,998</i>	<i>..</i>	<i>..</i>	<i>..</i>
II—PRINTING							
Government Presses	2,09,47,536	32,26,553	12,68,887	41,00,097	34,84,635	28,49,399	59,46,993
Printing at Private Presses	25,35,159	3,09,001	2,36,832	..	3,944	2,653	3,16,293
Printing of Text Books . . . . .	..	..	..	..	..	..	..
Lithography . . . . .	..	..	..	..	..	..	..
Cost of printing work done by other Governments.	9,95,970	—794	1,851	11,050	..	..	..
Works . . . . .	..	..	..	..	..	..	..
<i>Deduct—Amount met from Special Development Fund.</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
<i>Deduct—Cost of printing work done for other Governments and paying Departments.</i>	<i>2,09,11,236</i>	<i>..</i>	<i>..</i>	<i>15,488</i>	<i>..</i>	<i>..</i>	<i>..</i>
Charges in England— Stationery, Printing and Book-binding for the High Commissioner's Office.	2,01,770	..	..	..	..	..	..
Government Scholarships . . . . .	..	..	..	..	..	..	..
Stores	2,75,715	..	..	..	..	..	..
Other Charges	1,438	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER STATIONERY AND PRINTING.	3,47,36,284	95,99,942	25,33,857	70,56,923	63,62,024	68,57,635	91,55,877
Charged . . . . .	..	780	1,106	..	..	..	..
Voted	3,47,36,284	95,99,162	25,32,751	70,56,923	63,62,024	68,57,635	91,55,877

ACCOUNTING for the year ended 31st March, 1961.

GOVERNMENTS

	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,11,766	3,40,676	45,162	50,253	2,65,068	95,252	7,57,856	64,302	13,292	28,40,262
2	..	30	..	1,97,452	2,05,828	..	1,22,918	3,02,693	747	10,56,964
3	5,70,604	4,13,390	2,35,272	61,650	1,07,813	2,48,594	13,06,73	1,14,865	35,119	68,61,296
4	..	..	..	..	..	..	..	..	..	28,39,244
5	..	1,83,304	..	..	24,27,529	..	..	..	..	26,10,833
6	13,15,759	21,92,323	92,555	1,15,365	3,27,238	4,54,269	7,62,223	3,00,821	51,830	1,05,29,701
7	..	10,77,183	79,411	996	..	..	2,90,103	505	2,727	27,08,231
8	320	446	..	2	71	..	600	838	..	44,428
9	4,054	17,356	1,126	2	6,732	172	28,553	630	..	2,14,422
10	22,00,395	41,89,996	4,51,274	3,35,716	33,26,814	7,97,943	32,11,886	7,83,394	1,03,715	2,92,85,537

ACCOUNTING for the year ended 31st March, 1961.

GOVERNMENTS

	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,89,146	7,03,336	76,988	1,10,816	..	1,32,652	4,92,014	2,35,658	2,62,177	1,16,66,567
2	79,67,966	1,24,99,485	41,14,187	5,18,848	61,49,881	32,23,988	73,18,850	41,47,445	7,46,336	11,76,31,296
3	..	..	..	..	..	..	..	727	..	9,250
4	..	..	..	4,025	3,604	..	15,281	14,136	..	44,635
5	..	..	..	25,336	62,316	..	62,404	63,960	..	3,12,422
6	7,15,236	34,113	7,35,331	..	4,33,020	2,55,382	..	7,59,620	55,270	3,25,04,546
7	57,13,615	82,37,573	21,89,785	38,17,346	22,39,773	18,61,606	55,46,803	41,33,367	7,30,690	7,62,94,658
8	5,58,345	6,179	74,950	2,34,362	98,023	1,00,681	1,95,007	19,494	..	46,90,923
9	..	..	..	..	3,39,518	..	..	..	..	3,39,518
10	..	..	..	..	1,42,239	..	..	..	..	1,42,239
11	..	..	..	39,208	27,943	89,744	..	10,964	..	11,75,936
12	..	..	..	..	..	..	1,13,925	..	..	1,13,925
13	..	..	..	..	..	..	..	..	..	..
14	..	1,63,676	1,30,771	10,852	8,97,656	..	..	..	..	2,21,29,679
15	..	..	..	..	..	..	..	..	..	2,01,770
16	..	..	..	442	..	..	..	..	..	442
17	51,532	..	..	..	..	..	..	..	..	3,27,247
18	..	5,192	..	5,929	..	..	..	..	..	12,559
19	1,42,62,318	2,12,53,976	55,89,808	47,45,260	77,27,621	51,53,289	1,37,44,284	78,66,131	16,83,933	15,83,29,162
20	6,81,916	..	..	..	4,807	..	..	..	..	6,88,609
21	1,35,80,402	2,12,53,976	55,89,808	47,45,260	77,22,814	51,53,289	1,37,44,284	78,66,131	16,83,933	15,76,40,553

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 total capital invested as computed annually) payable by Railways to the General Revenues. The element of interest at the rate charged to Commercial Departments (calculated on the mean capital on which the fixed dividend is worked out) is, however, adjusted under the minor head 'Deduct—Amount transferred to 22—Interest on Debt and other Obligations' with a per contra deduct head 'Amount met from Railway Contribution' under "22—Interest on Debt and other Obligations—D—Transfers". See also para 6 of the explanatory notes relating to Account No. 26).

No. 80-B—ACCOUNT of CONTRIBUTION from RAILWAYS for the year ended 31st March, 1961

	Rs.
CENTRAL GOVERNMENT	
Contribution from Railways	55,85,97,178
Deduct—Amount transferred to '22—Interest on Debt and Other Obligations'	51,08,77,694
Net Receipts	4,77,19,484

XLV-B—Contribution from Posts and Telegraphs.

This major head opened from the accounts for the year 1960-61 records the fixed dividend (at 4 per cent on the total capital invested as computed annually) payable by the Posts and Telegraphs to the General Revenues. The element of interest at the rate charged to Commercial Departments (calculated on the mean capital on which the fixed dividend is worked out) is, however, adjusted under the minor head 'Deduct—Amount transferred to 22—Interest on Debt and other Obligations' with a per contra deduct head 'Amount met from Posts and Telegraphs Contribution' under "22—Interest on Debt and other Obligations—D—Transfers". (See also Para 3 of the explanatory notes relating to Section D and DD—Posts and Telegraphs.)

No. 80-C—ACCOUNT of CONTRIBUTION from POSTS and TELEGRAPHS for the year ended 31st March, 1961.

Contribution from Posts and Telegraphs	4,23,33,658
Deduct—Amount Transferred to '22—Interest on Debt and other Obligations'	3,77,83,013
Net Receipts	45,50,645

56-A—Jammu and Kashmir Militia

This major head was opened in the accounts of Jammu and Kashmir State before integration to record expenditure on the State Militia and is continued in the Accounts for the year 1960-61 also. The revenue receipts on this account are accounted for under 'XLVI—Miscellaneous.'

No. 80-D—ACCOUNT of EXPENDITURE ON JAMMU and KASHMIR MILITIA for the year ended 31st March, 1961.

	Total
GOVERNMENT OF JAMMU AND KASHMIR	
Militia	78,57,554
Total	78,57,554

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 heads 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.

No. 81—ACCOUNT of MISCELLANEOUS RECEIPTS

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Other States
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions—Sterling transactions.	9,11,821	591	..	—28	..	..	..	..
Unclaimed deposits	66,60,089	19,32,313	4,94,681	26,71,117	29,23,395	88,235	27,99,953	..
Sales of land and houses, etc.	21,202	1,711	..	..	80,506	..	1,54,060	..
Fees for Government audit	34,51,645	4,60,848	1,377	1,200	580	73,556	1,83,924	..
Receipts arising out of the Military Lands Scheme, Bombay.	15,013	..	..	..	..	..	..	..
Recoveries of Overpayments	44,55,719	4,87,028	39,740	78,601	3,04,532	1,36,607	3,47,497	..
Receipts in connection with Elections	3,10,990	2,97,030	6,979	10,651	20,705	2,34,529	6,973	..
Collection of payments for services rendered.	57,54,718	10,17,965	..	64,916	1,34,905	1,89,992	95,747	..
Profit on Import of Sugar transferred from Capital.	22,00,000	..	..	..	..	..	..	..
Subvention from the Government of India for Development Schemes.	..	7,88,034	31,46,250	95,35,400	92,54,945	1,71,781	54,954	..
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.	..	..	..	..	..	..	..	..
Grants from Government of India to cover the reduction in the share of Income Tax consequent upon the changes in company Taxation.	..	1,95,13,000	58,93,000	2,40,05,000	..	..	1,62,29,000	..
Receipts on account of Displaced Persons	6,49,00,805	..	..	3,66,560	27,292	..	19,18,934	..
Other Receipts	5,67,12,880	92,77,099	3,03,34,980	62,51,912	21,46,051	1,99,66,261	41,85,624	..
Receipts in England—								
Miscellaneous	8,49,630	..	9	..	..	..	309	..
Loss or gain by exchange	1,80,332	..	20	79	..	8	9	..
Deduct—Refunds	40,95,728	8,87,848	14,70,549	11,99,444	6,49,279	9,50,902	14,53,023	..
TOTAL MISCELLANEOUS RECEIPTS	14,23,29,116	3,28,87,771	3,84,46,487	4,17,85,964	1,42,49,632	1,99,10,067	2,45,23,961	..

No. 81-A--ACCOUNT of MISCELLANEOUS

	STATE							Item No.
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Net Loss by Exchange on Remittance Transactions.	8,93,877	..	..	..	..	..	..
Donations for charitable purposes . . .	2,99,223	6,96,720	42,068	23,956	24,48,618	22,749	84,665	1
Special Commissions of Enquiry . . .	77,57,596	60	89,076	..	15,880	8,104	..	3
Irrecoverable temporary loans and advances written off.	21,260	49,318	5,676	100	8,456	6,370	2,54,422	4
Grants-in-aid, Contributions, etc. . . .	27,30,65,206	21,15,311	1,02,45,463	73,41,590	1,00,71,733	64,98,099	74,22,244	5
Expenses incidental to the running of Food Supply Scheme.	..	..	..	..	..	..	..	6
Expenditure in connection with Evacuees	3,123	..	..	..	..	..	..	7
Charges in connection with Village Panchayats Act.	13,99,423	..	..	79,07,827	2,22,06,493	..	1,24,63,824	8
Development Schemes . . . . .	..	..	..	..	..	..	..	9
Losses on Supply of Imported foodgrains to Deficit States.	20,12,014	..	..	..	..	..	..	10
Payments arising out of the Military Lands Scheme, Bombay.	..	..	..	..	..	..	..	11
Expenditure on Displaced Persons . . .	17,66,04,428	1,013	25,05,178	4,12,199	4,09,682	..	9,65,754	12
Assistance for Natural Calamities and Scarcity affected areas.	2,20,00,000	..	..	..	..	..	..	13
Trading Loss on Purchase of Food Grains transferred from Capital outside the Revenue Account.	8,50,00,000	..	..	..	..	..	..	14
Expenditure in French Establishment .	..	..	..	..	..	..	..	15
Loss on sale of American Loan Wheat . .	49,01,594	..	..	..	..	..	..	16
Deduct—Amount met from Special Development Fund.	4,876	..	..	..	..	..	..	17
Payment of Capital Expenditure of Grants for Development.	1,56,80,497	..	..	..	..	..	..	18
Welfare of Scheduled Tribes and Castes and other Backward Classes.	50,93,999	..	..	..	..	..	..	19
Payments to State Governments to Cover reduction in share of Income tax consequent upon changes in Company taxation	23,76,07,000	..	..	..	..	..	..	20
Other charges	33,47,38,011	1,25,36,331	3,53,98,327	40,82,282	13,36,247	27,23,998	27,98,987 } (a) 1,51,712 }	21
Charges in England—								
Expenditure connected with Conferences, Commissions, etc.	..	..	..	..	..	..	..	22
Contributions to Commonwealth Organisation and bodies.	79,13,518	..	..	..	..	..	..	23
Expenditure in connection with U.N. E.S.C.O.	15,428	..	..	..	..	..	..	24
Miscellaneous charges connected with the supply of stores to India.	5,59,228	..	..	..	..	..	..	25
International Wheat Council . . . . .	..	..	..	..	..	..	..	26
Grants-in-aid	5,733	..	..	..	..	..	..	27
Scholarships . . . . .	..	..	..	..	..	..	..	28
Other items . . . . .	..	..	..	..	..	..	..	29
Loss or gain by exchange	28,13,028	587	313	101	8	68	29	30
TOTAL MISCELLANEOUS EXPENDITURE . .	1,17,83,79,310	1,53,99,340	4,82,86,101 (x)	1,97,68,055	3,62,47,117 } (a) 2,50,000 }	92,59,388	2,39,89,955 } (a) 1,51,712 }	
Charged	7,22,654	..	21,13,926	..	..	47,31,734	16,99,216	
Voted	1,17,76,56,656	1,53,99,340	4,61,72,175	1,97,68,055	3,62,47,117 } (a) 2,50,000 }	45,27,654	2,22,90,739 } (a) 1,51,712 }	

(*) Met out of Contingency Fund.

(x) Includes Rs. 26,746 being recoupment of contingency advance made in previous year.

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 commercial Departments, recorded on the receipt side as deduction from the gross receipts.

No. 81-B—ACCOUNT of RECEIPTS from ROAD and WATER TRANSPORT SCHEMES

	Central Government	Government of Assam	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.
a) ROAD TRANSPORT—					
Gross Receipts—					
Receipts from Motor Transport Services.	91,50,481	1,52,87,204	2,98,50,940	1,48,21,211	2,89,29,494
Interest on Depreciation and other Reserve Funds.	..	..	..	..	25,91,637
<i>Deduct—Refunds</i>	<i>1,957</i>	<i>7,19,231</i>	<i>9,543</i>	..	<i>7,39,716</i>
<i>Deduct—Working Expenses—</i>					
Direction	2,37,718	3,45,258	68,22,845	13,01,943	5,76,716
Operation	95,18,720	1,32,56,939	2,19,18,206	1,26,34,314	2,89,26,501
NET RECEIPTS	—6,07,914	9,65,776	11,00,346	8,84,954	20,10,524
b) WATER TRANSPORT—					
Gross Receipts—					
Receipts from Water Transport Services.	3,862	..	5,10,420	..	..
<i>Deduct—Refunds . . . . .</i>	..	..	<i>21</i>	..	..
<i>Deduct—Working Expenses—</i>					
Direction . . . . .	..	..	1,24,371	..	..
Operation	3,12,656	..	5,84,788	..	..
NET RECEIPTS	—3,08,794	..	—1,98,760	..	..
TOTAL RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES.	—9,16,708	9,65,776	9,01,586	8,84,954	20,10,524

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 finance 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".

ROAD AND WATER TRANSPORT SCHEMES for the year ended 31st March, 1961

EXPENDITURE

Government of Maharashtra	Government of Mysore	Government of Orissa	Government of West Bengal	Government of Jammu and Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,64,97,385	6,28,11,331	1,27,97,033	85,83,348	1,63,19,553	21,50,38,980
..	7,86,925	69,664	..	..	84,48,226
..	7,58,184	1,066	29	2,95,604	17,93,007
2,68,455	7,58,070	3,59,072	2,01,989	2,80,554	1,11,52,617
1,09,42,054	6,14,85,520	86,11,123	55,81,410	95,03,597	18,23,73,289
52,86,876	5,96,482	38,95,431	27,99,920	62,30,798	2,31,63,193
..	..	..	..	..	5,14,282
..	..	..	..	..	21
..	..	2,446	..	..	1,26,817
..	..	..	..	..	3,91,122
..	..	-2,446	..	..	-5,10,000
52,86,876	5,96,482	38,92,985	27,99,920	62,30,798	2,26,53,193

No. 81-C—ACCOUNT of CAPITAL OUTLAY ON ROAD and W

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a)—ROAD TRANSPORT—							
Motor Transport Services	25,22,085	..	65,45,340	28,05,797	..	33,29,360	15,09,080
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	..	..	..	..	..	..
<i>Deduct—Amount financed from the Depreciation Reserve Fund (Govern- ment Bus Services).</i>	..	..	15,16,200	..	..	..	..
Net Expenditure during the year	25,22,085	..	50,35,140	28,05,797	..	33,29,360	15,09,080
(b)—WATER TRANSPORT—							
Water Transport Services . . . . .	..	..	..	..	..	32,804	..
Net Expenditure during the year . . . . .	..	..	..	..	..	32,804	..
Total Net Expenditure outside the Revenue Account during 1960-61 (voted).	25,22,085	..	50,35,140	28,05,797	..	33,62,164	15,09,080
Total Expenditure to end of 1960-61	1,19,53,396	3,51,34,661	^(b) 2,59,61,614	2,23,13,614	..	3,47,21,104	(a) 1,31,98,757
<i>Deduct—Expenditure financed from Ordinary Revenues.</i>	..	..	72,64,344	..	..	..	(a) 24,81,828
Net Expenditure outside the Revenue Account to end of 1960-61.	(c) 1,19,53,396	3,51,34,661	1,86,97,270	2,23,13,614	..	3,47,21,104	1,07,16,929

(a) Includes Rs. 24,81,828 booked directly under the head "57-B—Capital Outlay on Road and Water Transport Schemes" within the Revenue Account in the former Madhya Pradesh State in 1953-54.

(b) The decrease of Rs. 7,33,413 in the progressive figure is due to correction without financial adjustment.

(c) Excludes Rs. 3,94,504 transferred *pro forma* to the Major head '82-A'

82—Capital Account of other works outside the Revenue Account

This head is intended for the record of capital expenditure of 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 in repairing damage caused by the earthquake of 1934 to Irrigation works for which no capital and revenue accounts were kept (*see* also note on page 345).

No. 82—ACCOUNT of CAPITAL EXPENDITURE ON OTHER WORKS outside the REVENUE ACCOUNT during and to the year 1960-61

	Expenditure during the year	Expenditure of the Year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Original Works—		
Ministry of Food and Agriculture	2,58,99,114	
<i>Deduct</i> —Amount met from Special Development Fund	9,90,927	
Total (Voted)	2,49,08,187	5,82,150
STATE GOVERNMENTS		
GOVERNMENT OF ANDHRA PRADESH		
Original Works—		
Local Administration Department . . . . .	..
Suspense and Miscellaneous	15,96,563	
Establishment . . . . .	..
Tools and Plant . . . . .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	30,395	
Total (Voted)	15,66,168	(a) 3,42,150
GOVERNMENT OF ASSAM		
Original Works—		
Schemes for the rehabilitation of displaced persons	4,82,621	
Agricultural Schemes	6,70,729	
<i>Deduct</i> —Receipts and Recoveries on Capital Account	5,200	
Total (Voted)	11,48,150	7,82,150
GOVERNMENT OF BIHAR		
Original Works—		
Revenue Department	23,60,007	
Welfare Department	30,45,355	
Health Department	27,93,227	
Development Schemes . . . . .	..
Education Department	47,52,750	
Agricultural Department	5,48,987	
Animal Husbandry Department	26,27,230	
Finance Department	28,593	
Industries Department	1,184	
Housing Department	38,15,315	
Establishment	1,06,414	
Suspense and Miscellaneous	11,50,782	
<i>Deduct</i> —Receipts and Recoveries on Capital Account	2,69,155	
Total (Voted)	2,09,62,699	5,46,150
GOVERNMENT OF GUJARAT		
Original Works—		
Miscellaneous Departments—		
Improvement of Milk Scheme	3,56,980	
Miscellaneous—		
Expenditure on Housing Schemes for Displaced Persons	7,34,934	
Works connected with the establishment of Industries in the Displaced Persons' Townships and Colonies . . . . .	..
Industrial Housing Schemes . . . . .	..
Establishment . . . . .	..
Low Income Group Housing Scheme . . . . .	..
Grants to collectors for miscellaneous works of relief of seasonal unemployment among rural labour . . . . .	..
<i>Deduct</i> —Expenditure financed from the Bombay State Milk Fund . . . . .	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	23,11,741	
Total	(—)12,19,827	—12,19,827
Charged	3,99,205	
Voted	— 16,19,032	

(a) Includes Rs. 1,64,37,554, being expenditure in Ex-Hyderabad State upto 31-10-56 adjusted *proforma*.

ACCOUNT of CAPITAL EXPENDITURE on OTHER WORKS outside the REVENUE ACCOUNT during and to end of the year 1960-61—contd.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF KERALA		
Canal Colonisation Scheme	63,689	
Dispersed Industrial Housing Scheme	13,503	
Planning and Town Improvement Housing Scheme in Munnar and Devicolum	17,464	
Canal Colonisation Scheme	27,133	
Installation of Ice-making Plant for providing cold storage of Fish at West Hills, Mangalore and Uchin	3,70,471	
Coastal Valley Development and Colonisation Scheme	2,23,085	
Income Group Housing Scheme	2,19,392	
Total (Voted)	9,35,237	43,85,632
GOVERNMENT OF MADHYA PRADESH		
Receipts and Recoveries on Capital Account	5,182	
Total (Voted)	—5,182	(a) 8,58,352
GOVERNMENT OF MADRAS		
Works	30,97,962	
Island Plant . . . . .	..
Expense and Miscellaneous	96,88,538	
Grants-in-aid	—1,31,700	
Total (Voted)	1,26,54,800	(d) 6,55,97,593
GOVERNMENT OF MAHARASHTRA		
Works—		
Miscellaneous Departments—		
Improvement of Milk Scheme	31,75,423	
Housing Organisation Scheme . . . . .	..
Miscellaneous—		
Expenditure on Housing Schemes for Displaced Persons	4,58,679	
Industrial Housing Scheme, Maharashtra	27,767	
Local Administration	2,44,346	
Expenditure financed from the Bombay State Milk Fund	29,01,051	
Receipts and Recoveries on Capital Account	1,19,36,208	
Total	—1,09,31,024	(c) 7,30,65,129
Charged Voted	16,650	
	—1,09,47,674	
GOVERNMENT OF MYSORE		
Works	9,71,106	
Grants-in-aid for Development Schemes . . . . .	..
Receipts and Recoveries on Capital Account	8,67,965	
Total (Voted)	1,04,041	(b) 40,96,235
GOVERNMENT OF ORISSA		
Works—		
Irrigation	6,027	
Animal Husbandry	4,61,916	
Forestry	2,20,805	
Revenue	9,78,066	
Planning and Co-ordination (Gram Panchayat)	6,78,660	
Tourism	8,82,476	
Mining and Geology	1,56,080	
Receipts and Recoveries on Capital Account	2,92,499	
Total (Voted)	30,91,531	1,84,47,779
GOVERNMENT OF PUNJAB		
Punjab Roadways, Amritsar	14,11,604	
Punjab Roadways, Jullundur	27,43,000	
Punjab Roadways, Gurgaon	17,11,839	
Central Office . . . . .	..
Punjab Roadways, Ambala	11,21,326	
Gen. P.S.U. Roadways, Patiala . . . . .	..
Stationery and Printing	34,407	
Total (Voted)	70,22,176	3,08,99,284
GOVERNMENT OF RAJASTHAN		
Works	—56,506	
Total (Voted)	—56,506	58,70,439

Differs from last year's figures by Rs. 1,60,821 due to amount allocated *proforma* to Maharashtra State consequent on the re-organisation of States.

Includes *proforma* correction of Rs. 54,389 debited under 'S1-Capital Account of Civil Works Outside the Revenue Account' in 1959-60 and excludes Rs. 30,500 relating to '40 Agriculture' debited to this head in 1959-60.

Includes Rs. 30,126 due to certain *proforma* correction.

Includes Rs. (—) 26,263 and Rs. 7,972 adjusted *proforma*.

Progressive expenditure from 1st November 1956 to 31st March, 1960 has been included against the respective heads of account.

Being allocation among the successor States of the Progressive expenditure to end of 30th September 1953 incurred by the Government of States (Composite) and of the further progressive expenditure from 1st October, 1953 to 31st October 1956 by the Madras State prior to its re-organisation, the entire amount has been included under the Government of Madras (Residuary) in lump in the total.

No. 82.—ACCOUNT of CAPITAL EXPENDITURE ON OTHER WORKS outside the REVENUE ACCOUNT during and to the year 1960-61—concl'd.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH		
Original Works—		
Transport Department	1,51,90,702	
Agricultural Department	18,82,302	
Revenue Department	1,74,763	
Capital Expenditure on Rehabilitation Schemes, Relief and Rehabilitation Department	1,86,818	
Education Department	1,969	
Jail Department	2,44,370	
Labour Department	3,28,300	
Industries Department	5,87,196	
Animal Husbandry Department	27,775	
<i>Deduct</i> —Receipts and Recoveries on Capital Account	30,65,024	
Total	1,55,59,171	16,11,65,000
Charged	1,96,478	
Voted	1,53,62,693	
GOVERNMENT OF WEST BENGAL		
Development Schemes—		
Kanchrapara Area Development Scheme	19,76,593	
Development and Administration of Industries at Durgapur	6,76,67,739	
Housing Schemes	83,93,218	
Other Schemes	50,33,957	
Expenditure on displaced persons	83,31,818	
Community Development Project	13,97,628	
Salt lake Reclamation Scheme	35,40,387	
Greater Calcutta Milk Supply Scheme	72,54,565	
Disposal of Sewage and Production of Gas . . . . .	..
After-Care Colony and Occupational Centre for T. B. Patients	71,734	
Development of Digha	98,005	
Rural Health Centre	88,779	
Expansion and Establishment of T. B. Hospitals	7,36,419	
Remodelling of Calcutta Corporation outfall from Bantali to Kultii	6,55,327	
Tollyganj Land Development Scheme	9,24,192	
Total	10,61,70,361	44,75,06,000
Charged	1,023	
Voted	10,61,69,338	
GOVERNMENT OF JAMMU AND KASHMIR		
Original Works—		
Agricultural Department	1,70,445	
Rehabilitation Department	500	
Industries Department	23,19,069	
Total (Voted)	24,90,014	99,70,000
TOTAL CENTRAL AND STATE GOVERNMENTS	18,43,99,996	97,55,02,000
Charged	6,13,356	
Voted	18,37,86,640	

57-A—Capital Outlay on Rail-Road Co-Ordination Scheme financed from Ordinary Revenues**82-A—Capital Outlay on Rail-Road Co-Ordination Scheme outside the Revenue Account**

These capital major heads, opened in the accounts from 1945-46 record the capital outlay on investments of State Governments in companies floated under the Rail-Road Co-ordination Scheme. All expenditure of a capital nature is recorded in the first instance under the head "82-A—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account" and any expenditure which a State Government may decide to meet from revenue is deducted from 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 1960-61

	Central Government	STATE GOVERNMENTS			Total
		Government of Madhya Pradesh	Government of Orissa	Government of Punjab	
		Rs.	Rs.	Rs.	
RAIL-ROAD CO-ORDINATION SCHEME					
Investment in shares of Road Transport Companies.	..	..	..	8,00,000	8,00,000
Net—Receipts and Recoveries on Capital Account.	..	..	..	..	..
Net—Amount financed from ordinary revenues	..	..	..	..	..
Expenditure outside the revenue Account during the year 1960-61 (Voted).	..	..	..	8,00,000	8,00,000
Total expenditure to end of the year 1960-61.	(a) 3,94,504	(b) 9,68,500	23,20,572	16,04,779	52,88,355
Net—Amount financed from Ordinary Revenues.	..	..	22,84,198	..	22,84,198
EXPENDITURE OUTSIDE THE REVENUE ACCOUNT TO END OF THE YEAR 1960-61.	(a) 3,94,504	(b) 9,68,500	36,374	16,04,779	30,04,157

82-C—Capital Outlay on Shipping, Tankers, etc.

This capital major head opened in the accounts for 1956-57 records the expenditure on acquisition of shipping, tankers,

No. 82-B—ACCOUNT of CAPITAL OUTLAY ON SHIPPING, TANKERS, ETC., during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Expenditure on Acquisition of Tankers	27,951	1,79,27,551
Total	27,951	1,79,27,551

* Represents amount transferred *proforma* from the major head '82-B'.

† Rs. 16,74,007 roped *proforma* due to amount allocated to Maharashtra State consequent on the reorganisation of States.

J. and JJ.—Miscellaneous.

82-D—Dandakaranya Development Scheme

This capital major head, opened in the accounts for 1957-58, is intended to accommodate the expenditure on the resettlement of displaced persons from East Pakistan in Dandakaranya and the integrated development of the area with particular regard to the promotion of the interests of the area's tribal population. The scheme provided for reclamation of land, construction of villages, roads and medium irrigation works, eradication of malaria, improvement of health, establishment of industrial and technical training institutes, etc.

82-C—ACCOUNT OF CAPITAL OUTLAY ON DANDAKARANYA DEVELOPMENT SCHEME during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Works	2,40,99,721	(a) 4,16,33,984
Establishment	84,69,155	1,45,82,718
Tools and Plant	7,99,966	14,90,300
Suspense	26,07,697	51,74,628
Miscellaneous	40,63,951	1,03,11,280
Scheme for the purchase and supply of food stuffs to Dandakaranya Project Staff	2,000	2,000
<i>Deduct</i> —Receipts and Recoveries on Capital Account	6,69,005	9,21,877
Total	3,93,73,485	7,22,73,147
Charged	84	..
Voted	3,93,73,401	..

(a) Includes *proforma* Rs. 1,36,894 due to transfer of expenditure misclassified under "57-Miscellaneous" in previous years.

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 Defence Department (now Ministry of Defence). It was intended to pay for this land out of the proceeds of certain properties held by the Defence Department (now Ministry of Defence) 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 good price. It was, therefore, decided to terminate the Military Lands Scheme as such and to transfer the remaining Military properties to the Finance Department (now Ministry of Finance) of the Central Government for gradual disposal. Under this arrangement, the Ministry of Defence has been relieved of the responsibility of meeting the debt due to the Government of Bombay in return for the surrender to the Ministry of Finance of the properties from the sale of which they had hoped to finance the remaining items in the new building programme. The administrative responsibility devolving on the Ministry of Finance in connection with the Military Lands Scheme has, with effect from 1st April, 1956, been transferred to the Ministry of Works, Housing and Supply. The latter are to take such steps as they may consider necessary to obtain the maximum return from these properties, either by lease or sale, and all realisations go towards reduction of the interest on the Capital debt and possibly of the Capital debt itself. If, later on, some residuary loss is found to be inevitable, the question will have to be considered whether it should be written off to revenue and if so, in what manner.

The sum payable to the Bombay Government, which amounted to Rs. 2.27 crores, has been paid by cancelling an equivalent amount of loan taken by that Government from the Central Government in 1923-24 and this, together with a sum of Rs. 5,76,086 on account of interest on the capital sum and the cost of arbitration made up the total debit of Rs. 2,33,03,566 brought to account under the above Capital major head. Two separate minor heads "Receipts Payments arising out of the Military Lands Scheme" had been opened under "XLVI and 57—Miscellaneous" to record receipts and charges connected with the properties. This classification has not been followed during 1960-61 and Establishment charges on Military Lands Scheme were adjusted under '50—Civil Works—Central' and Municipal Taxes etc. under '57—Miscellaneous—Rents, Rates and Taxes." 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 98 plots covering an area of approximately 1,67,937 square yards (excluding the agricultural land measuring about 131 acres) upto the end of 1960-61. Of these about 85 plots with a superficial area of about 1,17,600 square yards have been disposed of on 999 years lease at a total premium of Rs. 1,01,53,427. Out of 85 plots sold, 11 plots with total area of 23,216 square yards have been purchased from the lessees by the Central Government for the construction of office building. Out of the remaining 74 plots, lease deeds for 60 plots with an area of 74,103 square yards have been prepared and for the remaining 14 plots leases are under finalisation. The premium of 11 plots (leases yet to be realised) paid upto 1960-61 is Rs. 15,98,221. Six plots, covering an area of about 4,000 square yards, the lease of which had been settled on similar terms and for which the purchaser had paid 10% deposit, could not be finally disposed of as vacant possession of the same could not be given by the Government to the purchaser. The purchaser had filed a suit, which is being contested by the Government. The purchase price of these plots is approximately Rs. 3,98,520. Two plots with total area of 15,915 square yards were utilised for the construction of Central Government office building. One plot measuring 637 square yards is with the Government and a suit therefor is pending in the High Court. Ten plots with total area of 33,785 square yards have been given on monthly tenancy to various parties at a total monthly rent of Rs. 1,862. Seven and a half per cent of the premium realised in respect of sales made from 1940-41 onwards has to be paid to the Government of Bombay in settlement of their claim to levy an assessment on the Central Government Land.

No. 83—ACCOUNT of CAPITAL OUTLAY ON BOMBAY LANDS SCHEME during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of year
	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 448), 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 1960-61

	STATE GOVERNMENTS						Total
	Central Government	Government of Gujarat	Government of Madhya Pradesh	Government of Maharashtra	Government of Mysore	Government of Punjab	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Civil (Non-Commercial)	7,464	265	11,513	-1,534	133	..	17,841
Compensation and Gratuities	..	..	..	..	..	..	..
Deduct—Actual amount recovered from other Governments	..	..	43	..	..	..	43
Total Payments during the year	7,464	265	11,470	-1,534	133	..	17,798
Deduct—Repayments out of Revenue	6,816	1,18,300	35,779	2,69,200	..	..	4,30,095
Net—Expenditure (outside the Revenue Account) during the year (Voted).	648	-1,18,035	-24,309	-2,70,734	133	..	-4,12,297
Total Expenditure to the end of 1960-61	15,95,462	265	1,90,364	20,16,643	4,717	243	38,07,694
Deduct—Repayments out of Revenue	16,15,033	1,18,300	1,00,212	14,82,920	472	..	33,46,937
Net—Expenditure (outside the Revenue Account) to end of the year.	(a)	-1,18,035	90,152	5,33,723	4,245	243	5,10,335

(a) Dropped *proforma* Rs. -49,571 under the orders of the Ministry of Finance.

85-A—Capital Outlay on Schemes of Government Trading

This capital major head accommodates transactions arising in connection with various schemes of Government Trading which have been undertaken by the Central and State Governments to meet conditions of scarcity or difficulties of distribution. The transactions connected with the stocking of commodities and the cost of material and equipments received under various foreign aid programmes, which are required to be accounted for in Government accounts, pending their eventual distribution to the State Governments, Departments of Central Government, Local Bodies, Institutions, etc., for utilisation on approved projects, are also shown under this major head.

(Consequent upon the deletion of the Major Head "87—Capital Outlay on Schemes of Government Trading" with effect from the 1st April, 1959 the transactions arising in the accounts of the Central Government in this regard are also now shown under this major head).

PART A—ACCOUNT OF CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.	CENTRAL GOVERNMENT	Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Scheme for the purchase of Food-grains—			Brought forward .	42,01,97,380	1,37,32,91,460
			(8) Purchase of Reserve Stores—India—		
Scheme of the Ministry of Food and Agriculture—			Gross Expenditure	8,746	} —8,69,26,642
Gross Expenditure	2,42,62,09,907	22,89,98,16,678	Deduct—Receipts and Recoveries on Capital Account.	1,51,638	
Deduct—Receipts and Recoveries on Capital Account.	1,92,31,73,723	21,22,51,30,372	Net Expenditure	—1,42,892	—8,69,26,642
Deduct—Amount financed from Ordinary Revenue.	8,58,35,394	29,25,52,646			
Net Expenditure	41,72,06,790	1,37,21,43,460	(9) Purchase of Machine Tools—		
			Gross Expenditure	4,580	8,20,26,634
Scheme for Reserve Stock of Coal—			Deduct—Receipts and Recoveries on Capital Account.	4,678	8,87,47,286
Gross Expenditure . . . . .	..	52,93,605	Net Expenditure	—98	—67,20,652
Deduct—Receipts and Recoveries on Capital Account.	..	52,54,018			
Net Expenditure . . . . .	..	39,587	(10) Purchase of Food stuffs by Local Administration—		
			Gross Expenditure	77,93,663	} 5,58,42,306
Scheme for the Production and Supply of Coal—			Deduct—Receipts and Recoveries on Capital Account.	58,45,339	
Gross Expenditure . . . . .	..	(b) 5,22,01,067	Net Expenditure	19,52,854 (a)	5,58,42,306
Deduct—Receipts and Recoveries on Capital Account.	..	(b) 5,22,01,067			
Net Expenditure . . . . .	..	..	(11) Cinchona Cultivation—		
			Gross Expenditure	4,77,625	} 1,34,18,050
Scheme for the purchase and construction of Lighters—			Deduct—Receipts and Recoveries on Capital Account.	77,324	
Purchase and Construction of Lighters.	..	51,10,618	Net Expenditure	4,00,301	1,34,18,050
Deduct—Receipts and Recoveries on Capital Account.	..	16,01,849	(12) Scheme for Chartering and Running of Steamer. for Coastal Trade—		
Deduct—Share of the cost debited to Her Majesty's Government.	..	21,55,487	Gross Expenditure . . . . .	..	19,08,267
Profit and loss on the operation of Lighters.	..	—1,05,976	Deduct—Receipts and Recoveries on Capital Account.	..	24,21,818
Net Expenditure . . . . .	..	12,47,306	Net Expenditure . . . . .	..	—5,13,581
			(13) Scheme for the Purchase and Distribution of Cloth—		
Acquisition of Frustrated Cargoes—			Gross Expenditure . . . . .	..	} —81,41,353
Gross Expenditure	29,96,590	2,76,43,009	Deduct—Receipts and Recoveries on Capital Account.	..	
Deduct—Receipts and Recoveries on Capital Account.	..	2,76,41,687	Net Expenditure . . . . .	..	—81,41,353
Net Expenditure	29,96,590	1,922	(14) Purchases of Woollen Goods—		
			Gross Expenditure	1,49,62,566	9,89,81,042
Purchase of Rubber—			Deduct—Receipts and Recoveries on Capital Account.	..	9,89,81,042
Gross Expenditure . . . . .	..	10,26,94,244	Net Expenditure	1,49,62,566	..
Deduct—Receipts and Recoveries on Capital Account.	..	10,26,94,244	(15) Scheme for purchase of Wattle Bark—		
Net Expenditure . . . . .	..	..	Gross Expenditure . . . . .	..	39,66,871
			Deduct—Receipts and Recoveries on Capital Account.	..	39,66,871
Purchase of machinery for Mica Mines—			Net Expenditure . . . . .	..	..
Gross Expenditure . . . . .	..	29,12,524			
Deduct—Receipts and Recoveries on Capital Account.	..	30,53,339	Carried over	43,73,69,911	1,34,02,50,188
Net Expenditure . . . . .	..	—1,40,815			
Carried over	42,01,97,380	1,37,32,91,460			

Excludes Rs. 5,734 due to *proforma* corrections for rectifying the misclassification in the accounts of previous years.

Difference from the figures shown in the Central Finance Account for 1960-61 by Rs. 60,000 due to an error in these Accounts which has been corrected in the Accounts for 1962-63.

No. 81-A—ACCOUNT OF CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING during and to end of the year 1960-61—contd.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
	Rs.	Rs.		Rs.	Rs.
Brought forward	43,73,69,911	1,34,02,50,188	Brought forward	39,04,90,418	1,11,75,70,074
(16) Scheme for supply of Essential Commodities—			(24) Purchase of Paper—		
Cost of commodities	28,583	4,70,004	Gross Expenditure	..	2,23,84,241
Suspense	..		Deduct—Receipts and Recoveries on Capital Account.	..	2,16,61,000
Deduct—Receipts and Recoveries on Capital Account.	9,826		Net Expenditure	..	7,23,241
Net Expenditure	18,757	4,70,004	(25) Air Raid Precaution Equipment purchased centrally—		
(17) Scheme for the purchase of Electrical Generating Plant—			Gross Expenditure	..	3,54,80,491
Gross Expenditure	..	—45,39,281	Deduct—Receipts and Recoveries on Capital Account.	16,746	3,48,05,745
Deduct—Receipts and Recoveries on Capital Account.	..		Net Expenditure	..	—16,746	16,746
Net Expenditure	..	—45,39,281	(26) Purchase of Agricultural and Dairy Machinery—		
(18) Medical Stores Depots and Facilities—			Gross Expenditure	2,522	5,71,000
Gross Expenditure	2,33,67,502	—1,19,41,307	Deduct—Receipts and Recoveries on Capital Account.	8,09,880	
Deduct—Receipts and Recoveries on Capital Account.	2,88,54,653		Net Expenditure	..	—8,07,278	5,71,000
Net Expenditure	—54,87,131	—1,19,41,307	(27) Scheme for the Supply of Consumer and other Stores in Andamans—		
(19) Civil Transport—			Gross Expenditure	23,07,239	2,19,000
Gross Expenditure	..	16,45,24,373	Suspense (Sale Recoveries)	..	(a)—2,19,000
Deduct—Receipts and Recoveries on Capital Account.	..	19,42,35,756	Deduct—Receipts and Recoveries on Capital Account.	19,74,029	2,19,000
Net Expenditure	..	—2,97,11,383	Net Expenditure	3,32,210	—1,00,000
(20) Cost of Consumers Goods imported on Government Account—			(28) Cultivable Land Reclamation Scheme—		
Gross Expenditure	..	3,51,89,773	Gross Expenditure	8,62,577	16,94,000
Deduct—Receipts and Recoveries on Capital Account.	..	2,28,79,243	Deduct—Receipts and Recoveries on Capital Account.	46,78,134	15,94,000
Net Expenditure	..	23,10,530	Net Expenditure	—38,15,557	1,94,000
(21) Purchase of Fertilisers—			(29) Scheme for Mechanical Cultivation of Land—		
Gross Expenditure	28,64,87,557	—18,16,68,092	Gross Expenditure	32,818	21,000
Deduct—Receipts and Recoveries on Capital Account.	32,73,02,332		Deduct—Receipts and Recoveries on Capital Account.	78,075	31,000
Net Expenditure	—40,8,14,775	—18,16,68,092	Net Expenditure	—45,257	—10,000
(22) Purchase of Quinine and Quinine Substitutes—			(30) Purchase of Reserve Stock of Equipment for training of Demobilized Service Personnel—		
Gross Expenditure	..	27,22,921	Gross Expenditure	..	29,000
Deduct—Receipts and Recoveries on Capital Account.	5,96,344		Deduct—Receipts and Recoveries on Capital Account.	..	1,000
Net Expenditure	—5,96,344	27,22,921	Net Expenditure	..	28,000
(23) Scheme for purchase of Colliery Stores—			(31) Import of Sugar—		
Gross Expenditure	..	75,31,582	Gross Expenditure	25,97,795	1,13,50,000
Deduct—Receipts and Recoveries on Capital Account.	..	75,46,058	Deduct—Receipts and Recoveries on Capital Account.	4,30,249	1,13,50,000
Net Expenditure	..	—14,566	Net Expenditure	21,67,546	—
Carried over	39,04,90,418	1,11,75,70,074	Carried over	38,83,06,066	1,13,50,000

(a) This amount was included in previous years under the head "Deduct—Receipts and Recoveries on Capital Account."

T.C.A.—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61—*contd.*

		Expenditure during the year	Expenditure to end of the year			Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT		Rs.	Rs.	CENTRAL GOVERNMENT		Rs.	Rs.
Brought forward	.	33,83,96,006	1,13,20,18,159	Brought forward	.	38,73,91,199	1,11,79,22,683
Penicillin Scheme—							
Gross Expenditure	.	..	66,89,238	(39) Purchase and Sale of Cotton with a view to maintain Floor Prices—			
Deduct—Receipts and Recoveries on Capital Account.	.	..	66,89,235	Gross Expenditure	.	..	18,525
Net Expenditure	.	..	3	Deduct—Receipts and Recoveries on Capital Account.	.	..	..
Rollers Bulk Procurement Scheme—				Net Expenditure	.	..	18,525
Gross Expenditure	.	..	19,79,619				
Deduct—Receipts and Recoveries on Capital Account.	.	..	19,43,548	(40) Scheme for Export of Coal and Cokes—			
Net Expenditure	.	..	36,071	Gross Expenditure	.	..	1,81,90,306
Purchase and Distribution of Fertilizer by Part 'C' States with Legislature—				Deduct—Receipts and Recoveries on Capital Account.	.	..	2,42,85,450
Gross Expenditure	.	..	} —1,04,57,911	Net Expenditure	.	..	—60,95,144
Deduct—Receipts and Recoveries on Capital Account.	.	..		(41) Scheme for Purchase and Sale of Strip Mining Machinery—			
Net Expenditure	.	..	—1,04,57,911	Gross Expenditure	.	..	27,00,000
Cooper Commercial Corporation—				Deduct—Receipts and Recoveries on Capital Account.	.	..	27,00,000
Gross Expenditure	.	..	—20,849	Net Expenditure	.	..	..
Deduct—Receipts and Recoveries on Capital Account.	.	..	64,655				
Net Expenditure	.	..	—85,504	(42) Purchase of Reserve Stock of Equipment for the training of Craftsmen—			
Purchase of Reserve Stock of Hay in Kutch—				Gross Expenditure	.	..	17,46,346
Gross Expenditure	.	..	2,21,640	Deduct—Receipts and Recoveries on Capital Account.	.	49,595	(a) 20,02,148
Deduct—Receipts and Recoveries on Capital Account.	.	..	18,948	Net Expenditure	.	—49,595	—2,55,802
Net Expenditure	.	..	2,02,692				
Purchase of Indigenous Sugar on Tender Scheme—				(43) Import of Steel—			
Gross Expenditure	.	1,30,49,219	5,44,48,585	Gross Expenditure	.	..	16,65,39,946
Deduct—Receipts and Recoveries on Capital Account.	.	1,39,64,116	5,32,39,412	Deduct—Receipts and Recoveries on Capital Account.	.	..	17,40,96,442
Net Expenditure	.	—9,14,897	—37,90,827	Net Expenditure	.	..	—75,57,396
Norwegian Assistance Programme— Fisheries Project—							
Gross Expenditure	.	8,37,611	(b) 88,53,853	(44) Coir Monopoly Scheme—			
Deduct—Receipts and Recoveries on Capital Account.	.	8,37,611	(b) 88,53,853	Gross Expenditure	.	2,71,986	14,42,696
Net Expenditure	.	..	..	Deduct—Receipts and Recoveries on Capital Account.	.	5,56,591	22,15,140
				Net Expenditure	.	—2,84,605	—8,72,844
Carried over	.	33,73,91,199	1,11,79,22,683	Carried over	.	38,70,56,999	1,10,32,30,222

Excludes Rs. —65,864 transferred *pro forma* to the Scheme "Training of Craftsman" under T.C.A. Programme.
Excludes *pro forma* Rs. 34,51,997 in relation to previous years misclassifications.

No. 81-A—ACCOUNT OF CAPITAL OUTLAY OF SCHEMES OF GOVERNMENT TRADING during and to end of the year 1960-61—*contd.*

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	Rs. 38,70,56,999	Rs. 1,10,52,30,022	Brought forward	Rs. 38,70,99,024	Rs. 1,10,31,000
45) Material and Equipment under Fund from sale proceeds of American Loan Commodities—			(54) Scheme for the purchase of Raw Silk—		
Rural Electrification—			Gross Expenditure	..	..
Gross Expenditure	..	10,77,611	Deduct—Receipts and Recoveries on Capital Account	..	..
Deduct—Receipts and Recoveries on Capital Account	..	10,77,611	Net Expenditure	..	..
Net Expenditure	..	..	(55) Bulk purchase of Medical Equipment for the intensification of Malaria Eradication—		
(46) Scheme of Government Trading Special Development—			Gross Expenditure	2,82,09,190	2,82,09,190
Gross Expenditure	..	6	Deduct—Receipts and Recoveries on Capital Account	4,49,67,872	4,49,67,872
Deduct—Receipts and Recoveries on Capital Account	..	..	Net Expenditure	-1,67,51,622	-1,67,51,622
Net Expenditure	..	6	(56) Purchase of Tools and Equipment for the training of Instructors—		
(47) Purchase of American Cotton under American Aid Programme—			Gross Expenditure	..	2,18,000
Gross Expenditure	..	7,35,50,094	Deduct—Receipts and Recoveries on Capital Account	..	2,18,000
Deduct—Receipts and Recoveries on Capital Account	..	7,79,62,921	Net Expenditure	..	..
Net Expenditure	..	-4,11,927	(57) Material and Equipment under Technical Co-operation Aid Programme—		
(48) Purchase and Distribution of Fertilizers—			(i) Locust Control—		
Gross Expenditure	..	..	Gross Expenditure	13,520	23,000
Deduct—Receipts and Recoveries on Capital Account	..	-96,628	Deduct—Receipts and Recoveries on Capital Account	91,958	23,000
Net Expenditure	..	-96,628	Net Expenditure	-78,438	..
(49) Small Industries Corporation—			(ii) Scheme for the Training of Craftsmen—		
Gross Expenditure	..	6,64,045	Gross Expenditure	22,523	34,000
Deduct—Receipts and Recoveries on Capital Account	..	6,06,028	Deduct—Receipts and Recoveries on Capital Account	18,754	(a) 32,000
Net Expenditure	..	58,017	Net Expenditure	3,769	(b) ..
(50) Purchase of Sugarcane Cloves from the United States of America—			(iii) Railway Rehabilitation—		
Gross Expenditure	..	13,100	Gross Expenditure	..	35,19,000
Deduct—Receipts and Recoveries on Capital Account	..	13,100	Deduct—Receipts and Recoveries on Capital Account	..	31,14,500
Net Expenditure	..	..	Net Expenditure	..	4,04,500
(51) Grow More Food Scheme in Union Territories—			(iv) Determination of Soil Fertility and Fertilizers use—		
Gross Expenditure	11,86,834	19,34,614	Gross Expenditure	64,114	6,28,300
Deduct—Receipts and Recoveries on Capital Account	8,68,983	13,12,147	Deduct—Receipts and Recoveries on Capital Account	64,114	81,200
Net Expenditure	3,17,851	6,22,467	Net Expenditure	..	5,47,100
(52) Printing Enterprise at Faridabad and Noida—			(v) Community Development Programme—		
Gross Expenditure	..	14,497	Gross Expenditure	11,72,784	7,82,100
Deduct—Receipts and Recoveries on Capital Account	..	14,497	Deduct—Receipts and Recoveries on Capital Account	15,21,372	7,92,100
Net Expenditure	..	..	Net Expenditure	-3,48,588	-1,10,000
(53) Pull Milk Supply Scheme—			(vi) Tube Well Casing—		
Gross Expenditure	1,25,16,924	1,48,82,487	Gross Expenditure	..	..
Deduct—Receipts and Recoveries on Capital Account	1,27,92,750	1,51,79,442	Deduct—Receipts and Recoveries on Capital Account	..	..
Net Expenditure	-2,75,826	-2,96,955	Net Expenditure	..	..
Carried over	38,70,99,024	1,10,31,05,002	(vii) Forest Research and Desert Afforestation—		
			Gross Expenditure	14,982	(b) 22,700
			Deduct—Receipts and Recoveries on Capital Account	14,982	(b) 22,700
			Net Expenditure	..	..
			Carried over	35,99,24,145	1,18,02,500

(a) Includes *pro forma* Rs. = 65,864 in rectification of misclassification in previous years.

(b) Differs from the figures shown in the Central Finance Accounts for 1960-61 by Rs. 20,00,000 due to error in those Accounts which has been rectified in the Accounts 1962-63.

No. 84-A—ACCOUNT of CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING during and to end of the year 1959-61—*contd.*

		Expenditure during the year	Expenditure to end of the year			Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT		Rs.	Rs.	CENTRAL GOVERNMENT		Rs.	Rs.
Drought forward		36,99,24,145	1,18,02,54,203	Brought forward		34,32,22,721	1,20,67,67,413
River Valley Development Schemes—				(xv) Modern Storage of Foodgrains—			
Gross Expenditure		15,42,710	6,99,32,515	Gross Expenditure		11,44,403	1,39,63,759
Deduct—Receipts and Recoveries on Capital Account		16,95,091	6,99,32,515	Deduct—Receipts and Recoveries on Capital Account		11,44,734	1,39,63,895
Net Expenditure		-1,52,381	..	Net Expenditure		-331	-17
Import of Iron and Steel—				(xvi) Exploratory Lignite Construction—			
Gross Expenditure		8,99,06,375	46,51,82,837	Gross Expenditure		..	25,21,935
Deduct—Receipts and Recoveries on Capital Account		10,48,80,861	44,77,66,313	Deduct—Receipts and Recoveries on Capital Account		..	25,21,935
Loss on disposal of material and equipment transferred to Special Development Fund		..	-74,04,089	Net Expenditure		..	..
Loss to be met from the Iron and Steel Equalisation Fund		..	-40,01,157	(xvii) National Filaria Control—			
Net Expenditure		-2,39,74,486	69,11,278	Gross Expenditure		97,104	1,59,68,542
Import of Fertilizers—				Deduct—Receipts and Recoveries on Capital Account		1,32,589	1,59,39,999
Gross Expenditure		..	8,82,55,966	Net Expenditure		-35,485	28,543
Deduct—Receipts and Recoveries on Capital Account		25,90,126	6,83,21,126	(xix) National Water Supply and Sanitation Schemes—			
Net Expenditure		-25,90,126	1,99,34,840	Gross Expenditure		55,21,758	3,44,91,596
Village Workers' Training Programmes—				Deduct—Receipts and Recoveries on Capital Account		55,76,885	3,17,40,149
Gross Expenditure		1,31,916	40,29,894	Net Expenditure		-5,527	27,51,444
Deduct—Receipts and Recoveries on Capital Account		1,36,930	39,81,403	(xx) Central Labour Institute—			
Net Expenditure		-5,914	48,491	Gross Expenditure		61,461	(a) 5,45,733
Expansion and Modernisation of Marine Fisheries—				Deduct—Receipts and Recoveries on Capital Account		61,461	(a) 5,45,733
Gross Expenditure		6,38,814	1,23,41,177	Net Expenditure		..	..
Deduct—Receipts and Recoveries on Capital Account		6,38,814	1,21,31,340	(xxi) Assistance to Agricultural Research, Education and Extension Organisations—			
Net Expenditure		-30	2,09,837	Gross Expenditure		16,42,749	72,65,169
Assistance to Medical Colleges and Allied Institutions—				Deduct—Receipts and Recoveries on Capital Account		15,66,755	71,69,281
Gross Expenditure		3,54,693	43,91,992	Net Expenditure		75,985	1,44,588
Deduct—Receipts and Recoveries on Capital Account		3,33,150	43,06,212	(xxii) Expansion of Aviation Ground Facilities—			
Net Expenditure		21,543	85,780	Civil Aviation Department—			
Development and Demonstration of improved methods of Low Cost Housing Construction—				Gross Expenditure		4,98,996	1,21,80,006
Gross Expenditure		..	2,32,752	Deduct—Receipts and Recoveries on Capital Account		5,91,831	1,22,04,228
Deduct—Receipts and Recoveries on Capital Account		..	10,998	Net Expenditure		-5,925	-24,222
Net Expenditure		..	2,21,854	(xxiii) Construction, Equipment, Operations and Mechanics Technical Training Centre—			
Council of Scientific and Industrial Research—				Gross Expenditure		13,996	21,49,187
Gross Expenditure		11,025	7,62,962	Deduct—Receipts and Recoveries on Capital Account		13,996	21,49,187
Deduct—Receipts and Recoveries on Capital Account		11,025	7,61,832	Net Expenditure		..	..
Net Expenditure		..	1,130	Carried over		34,32,01,780	1,20,91,27,543
Carried over		34,32,22,721	1,20,67,67,413				

* Excludes Rs. 13,924 *proforma* in rectification of the wrong adjustment in the year 1959-60.

No. 84-A—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61—*con'd.*

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
	Rs.	Rs.		Rs.	Rs.
Brought forward	34,32,01,789	1,20,91,27,566	Brought forward	34,32,02,553	1,20,92,51,852
(xxiv) Health Instructors' Training Centre—			(xxvii) Hot Line Training Centre—		
Gross Expenditure	23,501	1,79,737	Gross Expenditure	..	5,24,000
Deduct—Receipts and Recoveries on Capital Account	22,641	1,73,701	Deduct—Receipts and Recoveries on Capital Account	..	5,24,000
Net Expenditure	860	6,036	Net Expenditure	..	..
(xxv) Agricultural Information, Production and Training—			(xxviii) Directorate of Economic and Statistics—		
Gross Expenditure	87,348	55,69,769	Gross Expenditure	1,538	1,53,800
Deduct—Receipts and Recoveries on Capital Account	87,444	56,25,719	Deduct—Receipts and Recoveries on Capital Account	1,538	1,53,800
Net Expenditure	—96	—53,950	Net Expenditure	..	..
(xxvi) Project for Assistance to Industrial Research and Technical Service Organisation—			(xxix) Anti-Economic Research—		
Gross Expenditure	.. (a) 1,13,15,671	..	Gross Expenditure	..	3,11,000
Deduct—Receipts and Recoveries on Capital Account	.. (a) 1,13,14,188	..	Deduct—Receipts and Recoveries on Capital Account	..	3,11,000
Net Expenditure	..	1,483	Net Expenditure	..	..
(xxvii) Assistance to Technical Education Institutions—			(xxx) Tele-Communication Development—		
Gross Expenditure	4,333	36,10,824	Gross Expenditure	..	2,00,000
Deduct—Receipts and Recoveries on Capital Account	4,333	36,10,824	Deduct—Receipts and Recoveries on Capital Account	..	2,00,000
Net Expenditure	..	..	Net Expenditure	..	..
(xxviii) Live Stock Improvement—			(xxxi) Project for Improved Statistics and Report—		
Gross Expenditure	..	3,26,946	Gross Expenditure	18,968	18,96,800
Deduct—Receipts and Recoveries on Capital Account	..	3,26,946	Deduct—Receipts and Recoveries on Capital Account	18,968	18,96,800
Net Expenditure	..	..	Net Expenditure	..	..
(xxix) Ground Water Exploration—			(xxxii) Assistance to Industrial Research and Training Organisation—		
Gross Expenditure	6,531	10,72,41,957	Gross Expenditure	75,429	26,11,000
Deduct—Receipts and Recoveries on Capital Account	6,531	10,75,69,140	Deduct—Receipts and Recoveries on Capital Account	75,429	26,11,000
Net Expenditure	..	—3,27,283	Net Expenditure	..	..
(xxx) Government of India Presses—			(xxxiii) Rice Research Institute—		
Gross Expenditure	..	33,86,164	Gross Expenditure	..	18,00,000
Deduct—Receipts and Recoveries on Capital Account	..	33,86,164	Deduct—Receipts and Recoveries on Capital Account	..	18,00,000
Net Expenditure	..	..	Net Expenditure	..	..
(xxxi) Improvement of Rajasthan Power Facilities			(xxxiv) Indian Meteorological Department—		
Gross Expenditure	..	50,71,430	Gross Expenditure	..	3,00,000
Deduct—Receipts and Recoveries on Capital Account	..	50,71,430	Deduct—Receipts and Recoveries on Capital Account	..	3,00,000
Net Expenditure	..	..	Net Expenditure	..	..
Carried over	34,32,02,553	1,20,92,51,852	Carried over	34,32,02,553	1,20,92,51,852

(a) Differs from the figures shown in the Central Finance Accounts for 1960-61 by Rs. 18,00,000 due to error in those Accounts which has been rectified in the Accounts for 1962-63.

No. 81-A—ACCOUNT OF CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING during and to end of the year 1960-61.—*contd.*

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
	Rs.	Rs.		Rs.	Rs.
Brought forward	34,32,02,553	1,20,92,77,582	Brought forward	34,23,65,119	1,20,92,99,311
National Small Industries Corporation—					
Expenditure	1,64,543	14,97,446	(xvii) Poultry Development Scheme—		
Receipts and Recoveries on Capital Account	1,64,543	15,21,161	Gross Expenditure . . . . .	..	7,07,342
Net Expenditure . . . . .	..	—23,715	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	6,99,746
Scheme for the Study of the effect of Thermal Environmental Conditions—			Net Expenditure . . . . .	..	7,596
Expenditure . . . . .	..	76,089	(xviii) Directorate of Extension and Training—		
Receipts and Recoveries on Capital Account . . . . .	..	76,089	Gross Expenditure . . . . .	..	2,86,018
Net Expenditure . . . . .	..	..	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	2,86,018
Water Resources Survey of Irrigation—			Net Expenditure . . . . .	..	..
Expenditure	6,777	19,97,112	(xlix) Key Village Scheme—		
Receipts and Recoveries on Capital Account	17,899	19,95,731	Gross Expenditure . . . . .	..	4,33,906
Net Expenditure	—11,122	1,381	Deduct Receipts and Recoveries on Capital Account . . . . .	..	3,94,839
Assistance to Nuclear Research—			Net Expenditure . . . . .	..	45,067
Expenditure	4,06,699	12,42,577	(i) Crop Production and Development—		
Receipts and Recoveries on Capital Account	4,06,699	12,42,577	Gross Expenditure	2,13,765	7,34,373
Net Expenditure . . . . .	..	..	Deduct—Receipts and Recoveries on Capital Account	2,13,765	7,34,373
Road Electrification Scheme—			Net Expenditure . . . . .	..	..
Expenditure	5,43,214	1,56,41,659	(ii) Development Officers Training Scheme—		
Receipts and Recoveries on Capital Account	13,47,116	1,56,32,771	Gross Expenditure . . . . .	..	485
Net Expenditure	—8,03,902	8,888	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	485
Assistance to Home Science and Nutrition Research—			Net Expenditure . . . . .	..	..
Expenditure	1,36,602	4,95,653	(iii) Training for Agricultural Machinery Utilization—		
Receipts and Recoveries on Capital Account	1,20,437	4,79,488	Gross Expenditure	22,564	6,04,395
Net Expenditure	16,165	16,165	Deduct—Receipts and Recoveries on Capital Account	22,564	6,04,395
Flood Control Projects—			Net Expenditure . . . . .	..	..
Expenditure	35,705	6,22,764	(iv) Crop Production and Development—		
Receipts and Recoveries on Capital Account	74,280	6,03,754	Gross Expenditure . . . . .	..	..
Net Expenditure	—38,575	19,010	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..
Carried over	34,23,65,119	1,20,92,99,311	Carried over	34,23,65,119	1,20,93,51,974

No. 84-A -ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1950-51—*contd.*

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
	Rs.	Rs.		Rs.	Rs.
Brought forward	34,23,95,119	1,20,93,51,974	Brought forward	34,22,25,631	1,20,96,2
<i>(iii)</i> National Dairy Research Institute—			<i>(lviii)</i> Assistance to Foundry Training—		
Gross Expenditure	..	1,54,297	Gross Expenditure	..	3,67
Deduct—Receipts and Recoveries on Capital Account	..	19,274	Deduct—Receipts and Recoveries on Capital Account	..	3,67
Net Expenditure	..	1,35,023	Net Expenditure	..	
<i>(iv)</i> Training for maintenance of Electrical Transmitters and Distributors—			<i>(lix)</i> Assistance for Teachers Training for Audiovisual Education—		
Gross Expenditure	1,45,190	5,86,991	Gross Expenditure	2,28,386	6,90
Deduct—Receipts and Recoveries on Capital Account	2,51,678	4,44,710	Deduct—Receipts and Recoveries on Capital Account	2,28,386	2,90
Net Expenditure	-1,39,488	1,41,381	Net Expenditure	..	3,90
<i>(v)</i> National Institute of Basic Education—			<i>(lx)</i> Soil Conservation and Demonstration Scheme—		
Gross Expenditure	4,795	78,775	Gross Expenditure	..	3,36
Deduct—Receipts and Recoveries on Capital Account	4,795	78,775	Deduct—Receipts and Recoveries on Capital Account	..	3,36
Net Expenditure	..	..	Net Expenditure	..	
<i>(vi)</i> Assistance to Indian Statistical Institute—			<i>(lxi)</i> Central Potato Research Institute—		
Gross Expenditure	..	11,900	Gross Expenditure	..	
Deduct—Receipts and Recoveries on Capital Account	..	11,900	Deduct—Receipts and Recoveries on Capital Account	..	
Net Expenditure	..	..	Net Expenditure	..	
<i>(vii)</i> Calcutta Milk Scheme—			<i>(lxii)</i> Technical Assistance to Irrigation Research Institute—		
Gross Expenditure	8,34,832	9,75,926	Gross Expenditure	..	4,00
Deduct—Receipts and Recoveries on Capital Account	8,34,832	9,75,926	Deduct—Receipts and Recoveries on Capital Account	..	4,00
Net Expenditure	..	..	Net Expenditure	..	
Carried over	34,22,25,631	1,20,96,28,378	Carried over	34,22,25,631	1,21,00,2

No. 84-A—ACCONUT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61—*contd.*

	Expenditure during the year		Expenditure to end of the year			Expenditure during the year		Expenditure to end of the year	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					CENTRAL GOVERNMENT				
Brought forward	34,22,25,631	1,21,00,28,374			Brought forward	34,20,68,741	1,21,14,31,894		
Tube Wells—									
Gross Expenditure . . . . .	..	441			(lxxi) Rural Institute—				
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	6,013			Gross Expenditure	2,683	1,04,203		
Net Expenditure . . . . .	..	—5,572			Deduct—Receipts and Recoveries on Capital Account	846	1,02,366		
Purchase of American Cotton—					Net Expenditure	1,837	1,837		
Gross Expenditure . . . . .	..	7,63,952			(lxxii) Assistance to Training in Adult Education—				
Deduct—Receipts and Recoveries on Capital Account	—91,729	—5,09,244			Gross Expenditure	9,538	1,29,616		
Net Expenditure	91,729	12,73,196			Deduct—Receipts and Recoveries on Capital Account . . . . .	..	1,20,078		
Veterinary Research Schemes—					Net Expenditure	9,538	9,538		
Gross Expenditure . . . . .	..	1,27,485			(lxxiii) Medical Education—				
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	1,72,643			Gross Expenditure	64,527	64,550		
Net Expenditure . . . . .	..	—45,158			Deduct—Receipts and Recoveries on Capital Account	64,527	64,527		
Special Welfare Education—					Net Expenditure . . . . .	..	23		
Gross Expenditure	12,195	57,503			(lxxiv) National Productivity Council—				
Deduct—Receipts and Recoveries on Capital Account	7,422	52,730			Gross Expenditure	4,08,322	5,91,411		
Net Expenditure	4,773	4,773			Deduct—Receipts and Recoveries on Capital Account	4,08,322	5,91,341		
Extensive Training Programme for Secondary School Teachers—					Net Expenditure . . . . .	..	70		
Gross Expenditure	6,62,630	53,85,287			(lxxv) Co-operative Membership Education—				
Deduct—Receipts and Recoveries on Capital Account	9,42,622	53,05,441			Gross Expenditure	104	2,07,259		
Net Expenditure	—2,79,992	79,846			Deduct—Receipts and Recoveries on Capital Account . . . . .	..	1,19,182		
Assistance to Educational Administration—					Net Expenditure	104	88,077		
Gross Expenditure . . . . .	..	2,65,555			(lxxvi) Health Education—				
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	2,04,762			Gross Expenditure	1,04,140	1,04,488		
Net Expenditure . . . . .	..	60,793			Deduct—Receipts and Recoveries on Capital Account	1,02,912	1,02,912		
Assistance to Central Institute of Education—					Net Expenditure	1,228	1,576		
Gross Expenditure	26,648	35,774			(lxxvii) Insect Borne Disease Control—				
Deduct—Receipts and Recoveries on Capital Account	48	132			Gross Expenditure	53,866	64,311		
Net Expenditure	26,600	35,642			Deduct—Receipts and Recoveries on Capital Account	49,450	59,890		
Uttar Pradesh Agricultural University—					Net Expenditure	4,416	4,421		
Gross Expenditure	15,142	15,142			(lxxviii) Animal Husbandry—				
Deduct—Receipts and Recoveries on Capital Account	15,142	15,142			Gross Expenditure	1,13,255	1,13,255		
Net Expenditure . . . . .	..	..			Deduct—Receipts and Recoveries on Capital Account	2,26,734	2,26,734		
Carried over	34,20,68,741	1,21,14,31,894			Net Expenditure	—1,13,479	—1,13,479		
					(lxxix) Dairy Development—				
					Gross Expenditure	30,85,177	32,26,044		
					Deduct—Receipts and Recoveries on Capital Account	30,85,177	32,26,044		
					Net Expenditure . . . . .	..	..
					Carried over	34,19,72,385	1,21,14,23,957		

No. 81-A—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61—*contd.*

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT Brought forward	34,19,72,385	1,21,14,23,957	CENTRAL GOVERNMENT Brought forward	33,90,10,899	1,22,03,57,514
(lxxx) Delhi Thermal Plant—			(v) United Kingdom Equipment for Vallabh Bhai Patel Chest Institute—		
Gross Expenditure	13,49,760	13,49,760	Gross Expenditure	16,595	1,00,000
Deduct—Receipts and Recoveries on Capital Account	13,49,760	13,49,760	Deduct—Receipts and Recoveries on Capital Account	16,595	1,00,000
Net Expenditure	..	..	Net Expenditure	..	..
(lxxxi) General Nursing—			(vi) National Dairy Research Institute—		
Gross Expenditure	1,15,123	1,15,123	Gross Expenditure	58,762	6,10,000
Deduct—Receipts and Recoveries on Capital Account	1,15,080	1,15,080	Deduct—Receipts and Recoveries on Capital Account	58,762	6,10,000
Net Expenditure	43	43	Net Expenditure	..	..
(lxxxii) Malaria Eradication—			(vii) Atomic Reactors— Nuclear Research—		
Gross Expenditure	7,35,75,450	34,21,09,947	Gross Expenditure	2,24,072	2,74,000
Deduct—Receipts and Recoveries on Capital Account	7,45,36,333	34,38,90,676	Deduct—Receipts and Recoveries on Capital Account	2,24,072	2,74,000
Net Expenditure	-9,60,883	-17,80,729	Net Expenditure	..	..
(lxxxiii) Indian Air Lines—			(viii) Locust Control—		
Gross Expenditure	10,553	10,553	Gross Expenditure	..	21,000
Deduct—Receipts and Recoveries on Capital Account	10,553	10,553	Deduct—Receipts and Recoveries on Capital Account	..	21,000
Net Expenditure	..	..	Net Expenditure	..	..
(lxxxiv) Geological Survey of India—			(ix) Council of Scientific and Industrial Research—		
Gross Expenditure	6,204	(a) 6,68,087	Gross Expenditure	3,69,750	23,00,000
Deduct—Receipts and Recoveries on Capital Account	6,160	(a) 6,68,043	Deduct—Receipts and Recoveries on Capital Account	3,69,750	23,00,000
Net Expenditure	44	44	Net Expenditure	..	..
(lxxxv) Industrial Safety—			(x) Indian School of Mines and Applied Geology—		
Gross Expenditure	2,125	2,125	Gross Expenditure	..	1,30,000
Deduct—Receipts and Recoveries on Capital Account	2,125	2,125	Deduct—Receipts and Recoveries on Capital Account	..	1,30,000
Net Expenditure	..	..	Net Expenditure	..	..
(58) Material and Equipment received under COLOMBO PLAN—			(xi) Bombay Transport—		
(i) Indian Railways—			Gross Expenditure	..	2,07,000
Gross Expenditure	1,32,035	19,71,93,206	Deduct—Receipts and Recoveries on Capital Account	..	2,07,000
Deduct—Receipts and Recoveries on Capital Account	1,32,035	19,52,78,360	Net Expenditure	..	..
Net Expenditure	..	19,14,846	(xii) All India Radio—		
(ii) Cable Wire Industries—			Gross Expenditure	2,40,677	72,00,000
Gross Expenditure	5,85,47,427	15,83,20,585	Deduct—Receipts and Recoveries on Capital Account	2,30,113	72,00,000
Deduct—Receipts and Recoveries on Capital Account	6,05,48,117	15,38,68,339	Net Expenditure	10,564	..
Net Expenditure	-20,00,690	44,52,246	(xiii) Audio Visual Equipment for Co-operative Training Experiment—		
(iii) River Valley Projects—			Gross Expenditure	..	1,80,000
Gross Expenditure	..	2,41,50,107	Deduct—Receipts and Recoveries on Capital Account	..	1,80,000
Deduct—Receipts and Recoveries on Capital Account	..	1,98,03,000	Net Expenditure	..	..
Net Expenditure	..	43,47,107	(xiv) Rural Electrification Scheme—		
(iv) Water and Power Research Station—			Gross Expenditure	5,63,454	10,77,000
Gross Expenditure	11,106	6,40,134	Deduct—Receipts and Recoveries on Capital Account	2,36,635	10,77,000
Deduct—Receipts and Recoveries on Capital Account	11,106	6,40,134	Net Expenditure	3,26,819	3,00,000
Net Expenditure	..	..	Carried over	33,93,48,282	1,22,07,000
Carried over	33,90,10,899	1,22,03,57,514			

(a) Includes *proforma* Rs. 10,359 in rectification of misclassification in previous year.

No. 84-A—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61—*contd.*

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	33,93,48,282	1,22,07,60,737	Brought forward	33,93,48,282	1,22,07,60,737
Geological Survey of India—			(xxv) Audio Visual Education—		
Gross Expenditure	..	3,398	Gross Expenditure	..	3,31,502
Deduct—Receipts and Recoveries on Capital Account	..	3,398	Deduct—Receipts and Recoveries on Capital Account	..	3,31,502
Net Expenditure	..	..	Net Expenditure	..	..
Indian Institute of Technology—			(xxvi) Kaira Milk Supply Scheme—		
Gross Expenditure	..	5,10,662	Gross Expenditure	..	3,14,955
Deduct—Receipts and Recoveries on Capital Account	..	5,10,662	Deduct—Receipts and Recoveries on Capital Account	..	3,14,955
Net Expenditure	..	..	Net Expenditure	..	..
Tuberculosis Control—			(xxvii) Bombay Milk Supply Scheme—		
Gross Expenditure	..	2,04,276	Gross Expenditure	..	11,17,907
Deduct—Receipts and Recoveries on Capital Account	..	2,04,276	Deduct—Receipts and Recoveries on Capital Account	..	11,17,907
Net Expenditure	..	..	Net Expenditure	..	..
Central Rice Research Institute—			(xxviii) Greater Calcutta Milk Supply Scheme—		
Gross Expenditure	..	79,575	Gross Expenditure	..	56,000
Deduct—Receipts and Recoveries on Capital Account	..	79,575	Deduct—Receipts and Recoveries on Capital Account	..	56,000
Net Expenditure	..	..	Net Expenditure	..	..
National Dairy Research Scheme—			(xxix) Dairy Development—		
Gross Expenditure	..	71,141	Gross Expenditure	..	6,975
Deduct—Receipts and Recoveries on Capital Account	..	71,141	Deduct—Receipts and Recoveries on Capital Account	..	6,971
Net Expenditure	..	..	Net Expenditure	..	4
Implementation of Agricultural Research—			(xxx) Floating Dispensary Scheme in Andaman—		
Gross Expenditure	..	27,541	Gross Expenditure	..	5,92,455
Deduct—Receipts and Recoveries on Capital Account	..	27,541	Deduct—Receipts and Recoveries on Capital Account	..	5,92,455
Net Expenditure	..	..	Net Expenditure	..	..
Coffee Research Station—			(xxxi) Christian Medical College—		
Gross Expenditure	..	10,493	Gross Expenditure	..	2,10,907
Deduct—Receipts and Recoveries on Capital Account	..	10,493	Deduct—Receipts and Recoveries on Capital Account	..	2,10,907
Net Expenditure	..	..	Net Expenditure	..	..
Training of Craftsmen—			(xxxii) Central Potato Research Institute—		
Gross Expenditure	..	34,420	Gross Expenditure	..	32,258
Deduct—Receipts and Recoveries on Capital Account	..	34,420	Deduct—Receipts and Recoveries on Capital Account	..	32,258
Net Expenditure	..	..	Net Expenditure	..	..
Development of Co-operation Movement—			(xxxiii) Books and Equipment for B.E. College—		
Gross Expenditure	2,109	20,098	Gross Expenditure	..	2,32,017
Deduct—Receipts and Recoveries on Capital Account	2,109	20,098	Deduct—Receipts and Recoveries on Capital Account	..	2,32,017
Net Expenditure	..	..	Net Expenditure	..	..
Silver Jubilee T. B. Hospital					
Gross Expenditure	..	8,665	Gross Expenditure	..	2,32,017
Deduct—Receipts and Recoveries on Capital Account	..	8,665	Deduct—Receipts and Recoveries on Capital Account	..	2,32,017
Net Expenditure	..	..	Net Expenditure	..	..
Carried over	33,93,48,282	1,22,07,60,737	Carried over	33,93,48,282	1,22,07,60,741

No. 84-A—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61—*cond.*

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.	CENTRAL GOVERNMENT	Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	33,93,48,282	1,22,07,60,741	Brought forward	33,94,60,469	1,22,08,72,928
(xxvii) Import of Thresher for Extension Teachers Training Institute, Nilokheri—			(xxviii) Animal Husbandry—		
Gross Expenditure	4,748	4,748	Gross Expenditure	10,087	10,087
Deduct—Receipts and Recoveries on Capital Account	4,748	4,748	Deduct—Receipts and Recoveries on Capital Account	10,087	10,087
Net Expenditure . . . . .	..	..	Net Expenditure . . . . .	..	..
(xxviii) Import of Copper Ingots from Australia—			(xxvix) Supplies to Medical Institutions—		
Gross Expenditure	42,95,884	42,95,884	Gross Expenditure	20,490	20,490
Deduct—Receipts and Recoveries on Capital Account	41,50,364	41,50,364	Deduct—Receipts and Recoveries on Capital Account	20,490	20,490
Net Expenditure	1,45,520	1,45,520	Net Expenditure . . . . .	..	..
(xxvix) I.L.D.C. Microscope for Safdarjang Hospital—			(xi) T. B. Hospital Mehrauli		
Gross Expenditure	1,109	1,109	Gross Expenditure	1,07,576	1,07,576
Deduct—Receipts and Recoveries on Capital Account	1,109	1,109	Deduct—Receipts and Recoveries on Capital Account	1,07,576	1,07,576
Net Expenditure . . . . .	..	..	Net Expenditure . . . . .	..	..
(xxvii) Cobalt Beam Therapy			(xii) Wool Testing Equipment—		
Gross Expenditure	15,66,532	15,66,532	Gross Expenditure	16,047	16,047
Deduct—Receipts and Recoveries on Capital Account	15,99,865	15,99,855	Deduct—Receipts and Recoveries on Capital Account	16,047	16,047
Net Expenditure	—33,333	—33,333	Net Expenditure . . . . .	..	..
Carried over	33,94,60,469	1,22,08,72,928	Loss or Gain by Exchange	231	300
			Total 85-A—Capital Outlay on Schemes of Government Trading	33,94,60,700	1,22,08,77,928
			Charged	1,01,437	..
			Voted	33,93,59,263	..

(a) Differs from the last year's closing balance by Rs. 5,734 (net) due to *proforma* corrections since carried out.

No. 84-B—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1960—61.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF ANDHRA PRADESH			GOVERNMENT OF ASSAM		
Supply Scheme—			Standard Cloth Scheme—		
Gross Expenditure	2,05,93,450	47,18,25,355	Gross Expenditure . . . . .	..	4,94,33,310
Deduct—Receipts and Recoveries on Capital Account	2,38,69,365	40,88,42,071	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	5,07,29,145
Net Expenditure	—32,15,915	6,29,83,284	Net Expenditure . . . . .	..	—12,95,835
Materials and Equipment received under T.C.A. Programme—			Scheme for the Purchase and Distribution of Cloth and Yarn—		
Community Development Projects—			Community Development Projects—		
Gross Expenditure	2,61,650	53,31,934	Gross Expenditure	8,414	3,92,23,875
Deduct—Receipts and Recoveries on Capital Account	1,76,683	40,91,165	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	3,89,64,584
Net Expenditure	84,967	12,40,769	Net Expenditure	8,414	2,59,291
Malaria Control—			Consumers Goods Schemes—		
Gross Expenditure	36,02,933	1,08,66,611	Gross Expenditure	1,03,02,140	3,75,54,452
Deduct—Receipts and Recoveries on Capital Account	36,02,956	1,08,66,634	Deduct—Receipts and Recoveries on Capital Account	93,83,731	3,54,82,935
Net Expenditure	—23	—23	Net Expenditure	9,18,409	20,71,517
Malaria Control —			Expenditure on Establishment and Purchase of Goods—		
Gross Expenditure . . . . .	..	10,41,113	Gross Expenditure . . . . .	..	32,131
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	10,41,113	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	31,801
Net Expenditure . . . . .	..	..	Net Expenditure . . . . .	..	330
Assistance to Agricultural Research, Education and Extension Organisation—			Material and Equipment received under T.C.A. Programme		
Gross Expenditure	49,159	1,67,348	Community Development Projects—		
Deduct—Receipts and Recoveries on Capital Account	49,159	1,52,920	Gross Expenditure	8,46,162	18,25,871
Net Expenditure . . . . .	..	14,428	Deduct—Receipts and Recoveries on Capital Account	8,46,162	15,12,913
Net Miscellaneous Schemes—			Net Expenditure		
Gross Expenditure	2,13,32,078	23,67,71,998	Net Expenditure		
Deduct—Receipts and Recoveries on Capital Account	1,95,88,119	24,21,40,612	Net Expenditure		
Net Expenditure	17,43,959	—53,68,614	Net Expenditure		
Total Expenditure	—13,87,012	5,88,69,844	Net Expenditure		
Charged . . . . .	..	..	Net Expenditure		
Voted	—13,87,012	..	Net Expenditure		
GOVERNMENT OF ASSAM			Assistance to Agricultural Research Education and Extension Organisation—		
Supply Scheme—			Assistance to Agricultural Research Education and Extension Organisation—		
Gross Expenditure	6,16,82,399	99,12,01,358	Gross Expenditure	89,525	1,22,729
Deduct—Receipts and Recoveries on Capital Account	51,84,81,269	95,76,31,949	Deduct—Receipts and Recoveries on Capital Account	60,036	60,681
Net Expenditure	32,01,130	3,35,69,409	Net Expenditure	29,489	62,058

No. 84-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61
—contd.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF ASSAM			GOVERNMENT OF BIHAR		
National Water Supply and Sanitation Schemes—			Grain Supply Scheme—		
Gross Expenditure	10,522	35,589	Gross Expenditure	17,00,75,599	2,06,32,46,750
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	25,067	Deduct—Receipts and Recoveries on Capital Account	14,55,35,539	1,93,06,30,750
Net Expenditure	10,522	10,522	Net Expenditure	2,45,40,060	12,66,25,000
Flood Control—			Standard Cloth Scheme—		
Gross Expenditure	8,683	64,947	Gross Expenditure . . . . .	..	7,86,09,000
Deduct—Receipts and Recoveries on Capital Account	8,683	64,947	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	8,12,06,000
Net Expenditure . . . . .	..	..	Net Expenditure . . . . .	..	—25,73,000
Village Workers Training Programme—			Materials and Equipment received under T.C.A. Programme—		
Gross Expenditure . . . . .	..	14,674	Community Development Projects—		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	Gross Expenditure	37,597	54,35,000
Net Expenditure . . . . .	..	14,674	Deduct—Receipts and Recoveries on Capital Account	17,22,007	45,07,000
Expansion and Modernisation of Marine Fisheries—			Net Expenditure	—16,84,410	9,27,000
Gross Expenditure . . . . .	..	17,472	Cost of Equipment received from T.C.A. for Training Centres—		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	Gross Expenditure . . . . .	..	4,000
Net Expenditure . . . . .	..	17,472	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	4,000
Agricultural Information Production and Training—			Net Expenditure . . . . .	..	..
Gross Expenditure . . . . .	..	131	Malaria Control—		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	Gross Expenditure	80,81,054	1,35,71,334
Net Expenditure . . . . .	..	131	Deduct—Receipts and Recoveries on Capital Account	80,81,054	1,35,71,334
Cost of Equipment received under Colombo Plan—			Net Expenditure . . . . .	..	..
Umtru Hydro-Electric Project—			Filaria Control—		
Gross Expenditure . . . . .	..	7,00,000	Gross Expenditure	9,09,702	19,15,702
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	7,00,000	Deduct—Receipts and Recoveries on Capital Account	9,09,702	19,15,702
Net Expenditure . . . . .	..	..	Net Expenditure . . . . .	..	..
Town and Village Electrification Scheme—			Tube Well—		
Gross Expenditure	1,15,315	11,27,071	Gross Expenditure . . . . .	..	92,19,702
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	10,11,756	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..
Net Expenditure	1,15,315	1,15,315	Net Expenditure . . . . .	..	92,19,702
Total Expenditure	42,83,304	3,51,37,867	Other Miscellaneous Schemes—		
Charged . . . . .	..	..	Gross Expenditure . . . . .	..	7,35,000
Voted	42,83,304	..	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..
			Net Expenditure . . . . .	..	6,82,000
			Deduct—Outlay transferred to Revenue to end of the year . . . . .	..	1,98,00,000
			Total Expenditure	2,28,55,650	11,50,83,000
			Charged . . . . .	..	..
			Voted	2,28,55,650	..

84-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61
—contd.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF GUJARAT			GOVERNMENT OF KERALA		
Coir Supply Scheme—			Coir Yarn Purchase Scheme—		
Gross Expenditure	13,51,15,942	13,51,15,942	Gross Expenditure	10,768	8,62,756
Deduct—Receipts and Recoveries on Capital Account	12,25,01,887	12,25,01,887	Deduct—Receipts and Recoveries on Capital Account	11	1,60,493
Net Expenditure	1,26,14,055	1,26,14,055	Deduct—Capital Expenditure financed from Ordinary Revenues	..	—23,178
Miscellaneous Schemes—			Net Expenditure		
Gross Expenditure	1,20,24,390	1,20,24,390		10,757	7,25,441
Deduct—Receipts and Recoveries on Capital Account	1,45,71,493	1,45,71,493	Materials and Equipment received under T.C.A. Programme—		
Net Expenditure	—25,47,103	—25,47,103	Malaria Control—		
Total Expenditure	1,00,66,952	(a)1,00,66,952	Gross Expenditure	16,12,754	37,29,719
Charged	2,685	..	Deduct—Capital Expenditure financed from Ordinary Revenues	16,12,754	37,18,019
Voted	1,00,64,267	..	Net Expenditure	..	11,700
GOVERNMENT OF KERALA			Filaria Control—		
Coir Supply Scheme—			Gross Expenditure	8,858	5,20,114
Gross Expenditure	9,34,98,165	24,38,40,358	Deduct—Capital Expenditure financed from Ordinary Revenues	8,858	5,20,113
Deduct—Receipts and Recoveries on Capital Account	8,55,40,162	22,63,84,823	Net Expenditure	..	1
Deduct—Capital expenditure financed from Ordinary Revenues	79,58,003	1,74,55,535	Assistance to Agricultural Research, Education and Extension Organisation—		
Net Expenditure	..	..	Gross Expenditure	..	4,30,417
Coconut Supply Scheme—			Deduct—Capital Expenditure financed from Ordinary Revenues	..	4,30,417
Gross Expenditure	1,26,20,048	4,45,90,044	Net Expenditure	..	..
Deduct—Receipts and Recoveries on Capital Account	1,40,36,205	4,32,03,775	Distribution of Power Looms—		
Deduct—Capital expenditure financed from Ordinary Revenue	..	8,75,092	Gross Expenditure	10,84,653	10,84,653
Deduct—Recoveries from Other Governments and Departments	..	1,76,066	Deduct—Amount debitible to 'P—Loans and Advances by State Government'	10,84,653	10,84,653
Net Expenditure	—14,16,157	3,35,111	Net Expenditure	..	..
Cultural Implements Supply Scheme including Pumping Set Supply Scheme—			Other Miscellaneous Schemes—		
Gross Expenditure	30,593	72,384	Gross Expenditure	20,89,980	46,79,220
Deduct—Receipts and Recoveries on Capital Account	24,621	92,261	Deduct—Receipts and Recoveries on Capital Account	..	59
Deduct—Capital Expenditure financed from Ordinary Revenues	789	—52,585	Deduct—Capital Expenditure financed from Ordinary Revenues	1,69,700	25,79,608
Net Expenditure	5,183	32,708	Deduct—Amount debitible to 'P—Loans and Advances by State Governments'	17,70,924	17,70,924
Coconut Scheme—			Net Expenditure		
Gross Expenditure	18	3,04,967		1,49,356	3,28,629
Deduct—Receipts and Recoveries on Capital Account	..	40,431	Total Expenditure		
Net Expenditure	18	2,64,536		—12,50,843	16,98,126
			Charged		
			Voted		
				—12,50,843	..

(a) Represents expenditure incurred during 1960-61 only as the Capital expenditure between the successor States has not yet been allocated.

J. and JJ.—Miscellaneous.

No. 84-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61—contd.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH			GOVERNMENT OF MADHYA PRADESH		
Grain Supply Scheme—			Materials and Equipment received under T.C.A. Programme—		
Gross Expenditure	7,84,87,921	1,92,95,47,292	Malaria Control—		
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>2,98,84,617</i>	<i>1,87,49,38,992</i>	Gross Expenditure	50,37,000	50,37,000
<i>Deduct—Recoveries from other Governments and Departments</i>	<i>9,49,027</i>	<i>27,48,396</i>	<i>Deduct—Receipts and Recoveries on Capital Account</i>		
Net Expenditure	4,76,54,277	(a)65,18,59,904	Net Expenditure	50,37,000	50,37,000
		(b)	National Water Supply and Sanitation Programme for Urban Areas—		
Standard Cloth Scheme—			Gross Expenditure	19,52,866	19,52,866
Gross Expenditure . . . . .	..	3,79,57,469	<i>Deduct—Receipts and Recoveries on Capital Account . . . . .</i>	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	<i>3,80,57,239</i>	Net Expenditure	19,52,866	19,52,866
Net Expenditure . . . . .	..	—99,770	Community Development Project—		
Purchase and Sale of Petrol, Oil and Lubricants by Bhopal Tractor Organisation—			Gross Expenditure	44,773	(g)20,20,650
Gross Expenditure	6,56,880	33,34,500	<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	<i>(h)19,55,556</i>
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>6,54,173</i>	<i>28,97,465</i>	Net Expenditure	44,773	63,114
Net Expenditure	2,707	4,37,035	Other Miscellaneous Schemes—		
Purchase and Sale of Improved Implements, Barbed Wire, etc. to Cultivators—			Gross Expenditure	30,91,968	(c)2,10,97,828
Gross Expenditure . . . . .	..	1,400	<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>2,27,515</i>	<i>1,38,59,882</i>
<i>Deduct—Receipts and Recoveries on Capital Account . . . . .</i>	..	..	Net Expenditure	28,64,453	(e)72,38,146
Net Expenditure . . . . .	..	1,400	Total Expenditure	5,82,77,026	(i)9,02,62,569
Purchase and distribution of Seeds, Manures and Implements—			Charged	31,046	..
Gross Expenditure	2,81,39,963	(e)19,37,16,219	Voted	5,82,45,980	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>2,74,68,102</i>	<i>(f)17,13,30,068</i>	GOVERNMENT OF MADRAS		
Net Expenditure	6,71,781	(e)&(f)2,23,86,151	Grain Supply Scheme—		
Scheme for Purchase and distribution of Fertilizers—			Gross Expenditure	52,105	(j)1,86,11,422
Gross Expenditure . . . . .	..	5,47,270	<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>3,22,495</i>	<i>1,94,23,282</i>
<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	<i>13,537</i>	Net Expenditure	—2,70,390	—8,11,860
Net Expenditure . . . . .	..	5,33,733	Development Schemes—		
Community Development Project—			Gross Expenditure . . . . .	..	1,91,11,949
Gross Expenditure	1,32,330	(d)55,84,948	<i>Deduct—Receipts and Recoveries on Capital Account</i>	..	<i>3,13,63,511</i>
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>83,155</i>	<i>47,33,952</i>	Net Expenditure . . . . .	..	—1,22,51,562
Net Expenditure	49,175	(d)8,50,996			

- (a) Includes Rs. 1,54,68,42,370 due to *proforma* corrections since made.
 (b) Includes Rs. —1,54,76,72,629 due to *proforma* corrections since made.
 (c) Excludes Rs. 65,31,040, due to *proforma* corrections since made.
 (d) Excludes Rs. 18 due to *proforma* corrections since made.
 (e) Includes Rs. 8,04,32,091 due to *proforma* corrections since made.
 (f) Includes Rs. —7,29,54,125 due to *proforma* corrections since made.
 (g) Includes Rs. 41,094

due to *proforma* corrections since made. The expenditure in respect of this scheme was shown under the Scheme 'Cost of Equipment received from T.C.A. for Training Centres.'
 (h) Includes Rs. —1,16,649 due to *proforma* corrections since made.—
 (i) Includes Rs. —1,046 adjusted *proforma*.

4-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61
—contd.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF MADRAS			GOVERNMENT OF MADRAS		
Materials and Equipment received under T.C.A. Programme—			Project for Rural Electrification Loan Commodities—		
Community Development Projects—			Gross Expenditure	67,034	39,32,774
Gross Expenditure	10,59,125	38,91,800	Deduct—Receipts and Recoveries on Capital Account	67,034	39,32,774
Deduct—Receipts and Recoveries on Capital Account	10,59,125	38,91,800	Net Expenditure . . . . .	..	..
Net Expenditure . . . . .	..	..	Cost of Equipment Received under Colombo Plan—		
Control—			Kindah Hydro-Electric Project—		
Gross Expenditure	83,80,837	1,47,96,898	Gross Expenditure . . . . .	..	9,33,94,968
Deduct—Receipts and Recoveries on Capital Account	83,80,837	1,47,96,898	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	9,33,94,968
Net Expenditure . . . . .	..	..	Net Expenditure . . . . .	..	..
Other Miscellaneous Schemes—			Gross Expenditure	5,04,62,996	(a)22,20,12,504
Gross Expenditure	6,798	2,52,063	Deduct—Receipts and Recoveries on Capital Account	4,42,99,974	19,86,51,516
Deduct—Receipts and Recoveries on Capital Account	6,798	2,52,063	Net Expenditure	61,63,022	2,39,80,988
Net Expenditure . . . . .	..	..	Total Expenditure	77,31,659	(b)—15,48,29,921
Equipment received from T.C.A. Training Centres—			Charged	799	..
Gross Expenditure . . . . .	..	1,19,845	Voted	77,30,860	..
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	1,19,845			
Net Expenditure . . . . .	..	..	GOVERNMENT OF MAHARASHTRA		
Grants to Agricultural Research, Extension and Extension Organisations—			Grain Supply Scheme—		
Gross Expenditure	19,14,700	21,65,296	Gross Expenditure	20,67,90,582	1,44,11,98,320
Deduct—Receipts and Recoveries on Capital Account	19,75,139	21,65,293	Deduct—Receipts and Recoveries on Capital Account	18,77,82,289	1,33,95,55,578
Net Expenditure	(—)60,439	3	Deduct—Amount met out of Revenue . . . . .	..	12,27,01,012
Water Supply and Sanitation Schemes in Rural Areas—			Net Expenditure	1,90,08,293	(c) & (d) 2,10,38,270
Gross Expenditure . . . . .	..	10,39,257	Standard Cloth Scheme—		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	9,71,157	Gross Expenditure . . . . .	..	22,59,608
Net Expenditure . . . . .	..	59,100	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	50,37,877
Water Supply and Sanitation Schemes in Urban Areas—			Deduct—Amount met out of Revenue . . . . .	..	50,113
Gross Expenditure	18,99,466	18,99,466	Net Expenditure . . . . .	..	8,37,382
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	Milk Distribution Scheme, Bombay—		
Net Expenditure	18,99,466	18,99,466	Gross Expenditure	37,44,522	(e)6,24,34,559
			Deduct—Receipts and Recoveries on Capital Account	30,52,617	2,83,94,670
			Deduct—Amount met out of Revenue . . . . .	..	5,15,327
			Net Expenditure	6,91,905	(c) & (d) 35,24,562
			Materials and Equipment received under T.C.A. Programme—		
			Community Development Projects—		
			Gross Expenditure . . . . .	..	41,54,729
			Deduct—Receipts and Recoveries on Capital Account	2,806	4,86,071
			Net Expenditure	—2,806	36,88,658

Includes Rs.—2,29,630 adjusted *proforma*

Includes Rs.—2,30,676 adjusted *proforma*

Excludes Rs. 2,59,232 by *proforma* adjustments for rectification of misclassifications etc. in accounts in previous years.

Excludes Rs. 8,25,494 by *proforma* adjustments for rectification of misclassifications etc. in accounts in previous years.

Excludes Rs. 45 by *proforma* adjustments for rectification of misclassifications etc. in accounts in previous years.

CHICAGO—56

J. and JJ.—Miscellaneous.

No. 84-B—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1961-62
—contd.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF MAHARASHTRA			GOVERNMENT OF MYSORE		
Assistance to Agricultural Research, Education and Extension Organisation—			Milk Supply Scheme—		
Gross Expenditure	1,130	1,130	Gross Expenditure . . . . .	..	1,24,800
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	2,60,000
Net Expenditure	1,130	1,130	Net Expenditure . . . . .	..	-1,35,200
Agricultural Information, Production and Training—			Purchase and Distribution of Manures—		
Gross Expenditure	3,216	3,216	Gross Expenditure . . . . .	..	2,00,000
Deduct—Receipts and Recoveries on Capital Account	3,216	3,216	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	90,000
Net Expenditure . . . . .	..	..	Net Expenditure . . . . .	..	-80,000
Animal Husbandry—			Scheme for the Purchase of Seed for the Grow More Food Campaign—		
Gross Expenditure	77,125	77,125	Gross Expenditure . . . . .	..	41,000
Deduct—Receipts and Recoveries on Capital Account	496	496	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	25,000
Net Expenditure	76,629	76,629	Net Expenditure . . . . .	..	16,000
Other Miscellaneous Schemes—			Scheme for the Purchase of Iron and Steel—		
Gross Expenditure	6,59,06,804	46,87,48,273	Gross Expenditure . . . . .	..	92,000
Deduct—Receipts and Recoveries on Capital Account	5,69,58,064	34,00,29,894	Deduct—Receipts and Recoveries on Capital Account . . . . .	..	76,000
Deduct—Amount met out of Revenue . . . . .	..	5,16,89,345	Net Expenditure . . . . .	..	16,000
Net Expenditure	89,48,740	7,70,29,034	Scheme for the Purchase and Distribution of Iron, Steel and Cement for Agricultural Purposes—		
Total Expenditure	2,87,23,891	(c)9,24,44,361	Gross Expenditure	3,53,696	8,71,000
Charged	7,64,065	..	Deduct—Receipts and Recoveries on Capital Account	4,71,204	16,15,000
Voted	2,79,59,826	..	Net Expenditure	-1,17,508	-1,44,000
GOVERNMENT OF MYSORE					
Grain Supply Scheme—					
Gross Expenditure	1,58,02,865	53,08,69,198			
Deduct—Receipts and Recoveries on Capital Account	2,41,06,831	54,95,89,685			
Deduct—Capital Expenditure financed from Ordinary Revenues . . . . .	..	29,00,000			
Net Expenditure	-83,03,966	-2,16,20,487			

(a) Excludes Rs. 55,393 by *proforma* adjustments for rectification of misclassifications etc. in accounts in previous years.

(b) Excludes Rs. 43,400 by *proforma* adjustments for rectification of misclassifications etc. in accounts in previous years.

(c) Excludes Rs. 11,83,564 by *proforma* adjustments for rectification of misclassifications etc. in accounts in previous years.

TABLE B—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61
—contd.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF MYSORE			GOVERNMENT OF ORISSA		
Gross Expenditure for the Purchase of Ammonium Sulphate and Other Fertilizers —		4,300	Grain Purchase Scheme—		
Deduct—Receipts and Recoveries on Capital Account		2,45,648	Gross Expenditure	53,77,833	78,92,134
Net Expenditure		—2,41,348	Deduct—Receipts and Recoveries on Capital Account	3,53,126	4,83,849
Gross Expenditure In Coorg—		18,29,656	Net Expenditure	—57,30,959	(b) 74,08,285
Deduct—Receipts and Recoveries on Capital Account		10,46,148	Standard Cloth Scheme—		
Deduct—Capital Expenditure financed from Ordinary Revenues		7,925	Gross Expenditure		2,21,82,033
Net Expenditure		7,75,583	Deduct—Receipts and Recoveries on Capital Account	95	2,21,59,699
Gross Expenditure on Scrap Iron		660	Net Expenditure	—95	—9,77,657
Deduct—Receipts and Recoveries on Capital Account		2,064	Trading in Iron Ore—		
Net Expenditure		—1,404	Gross Expenditure	10,59,133	9,56,507
Materials and Equipment Received Under T.C.A. Programme			Deduct—Receipts and Recoveries on Capital Account	396	5,307
Community Development Projects—			Net Expenditure	—10,59,529	9,50,200
Gross Expenditure	30,020	22,16,616	Community Development Projects—		
Deduct—Receipts and Recoveries on Capital Account	1,17,243	12,80,312	Gross Expenditure	3,24,300	7,37,584
Net Expenditure	—87,223	9,36,304	Deduct—Receipts and Recoveries on Capital Account		
Gross Expenditure on Control—	61,48,012	1,52,74,525	Net Expenditure	3,24,300	(c) 7,37,584
Deduct—Receipts and Recoveries on Capital Account		5,86,100	Materials and Equipment Received under T.C.A. Programme—		
Net Expenditure	61,48,012	1,46,88,425	Community Development Programme—		
Gross Expenditure on Control—	48,431	48,431	Gross Expenditure	78,341	36,92,701
Deduct—Receipts and Recoveries on Capital Account			Deduct—Receipts and Recoveries on Capital Account	73,939	31,22,102
Net Expenditure	48,431	48,431	Net Expenditure	4,402	(d) 2,70,599
Assistance to Agricultural Research, Education and Extension Organisations—			Village Workers Training Programme—		
Gross Expenditure	1,76,454	2,96,608	Gross Expenditure		19,065
Deduct—Receipts and Recoveries on Capital Account	1,76,454	2,03,567	Deduct—Receipts and Recoveries on Capital Account		19,059
Net Expenditure		88,041	Net Expenditure		6
Total Expenditure	—23,12,254	—56,66,054	Other Miscellaneous Schemes—		
Charged	—84,21,474		Gross Expenditure	1,80,397	1,14,09,065
Voted	61,09,220		Deduct—Receipts and Recoveries on Capital Account	71,277	1,29,74,900
			Net Expenditure	1,09,120	—5,65,835
			Add—Establishment and other charges transferred from the Revenue head '63—Extraordinary charges'	16,87,680	2,72,07,379
GOVERNMENT OF ORISSA			Total Expenditure	3,16,560	(b) 55,53,703
Gross Expenditure on Supply Scheme—	49,81,641	16,19,10,920	Charged		
Deduct—Receipts and Recoveries on Capital Account		19,12,87,778	Voted	3,16,560	
Net Expenditure	49,81,641	—2,93,76,858			
		(a)			

(a) The difference in the progressive expenditure under this scheme is due to separate exhibition of the expenditure relating to 'Grain Purchase Scheme'.

(b) See footnote (a) above. Also includes minus Rs. 110 wrongly booked under 'XXXIX—Civil Works' during 1954-55 corrected *pro forma*.

(c) Excludes Rs. 2,66,197 (viz. Rs. 30,17,776—Rs. 27,51,579) wrongly booked under this scheme transferred *pro forma* to the scheme 'Community Development Programme under T.C.A.'

(d) Includes Rs. 2,66,197 *vide* footnote (c) above.

No. 84-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61
—contd.

	Expenditure during the year	Expenditure to end of the year	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF PUNJAB				
Grain Supply Scheme—				
Gross Expenditure	10,10,88,796	1,12,27,39,136		
Deduct—Receipts and Recoveries on Capital Account	8,42,86,234	1,13,57,67,778 (a)		
Net Expenditure	1,68,02,562	—1,30,28,642 (a)		
Standard Cloth Scheme—				
Gross Expenditure . . . . .	..	..
Deduct—Receipts and Recoveries on Capital Account	—15,71,441	..		
Net Expenditure	15,71,441	..		
Motor Transport Organisation—				
Gross Expenditure . . . . .	..	39,76,010		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	41,04,217		
Net Expenditure . . . . .	..	—1,28,207		
Construction of Tube-wells—				
Gross Expenditure . . . . .	..	(c) 1,57,42,319		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..
Net Expenditure . . . . .	..	1,57,42,319 (c) & (d)		
Exploratory Tubewells Organisation—				
Gross Expenditure	5,14,210	5,14,210		
Deduct—Receipts and Recoveries on Capital Account	5,14,210	5,14,210		
Net Expenditure . . . . .	..	..
Materials and Equipment Received under T.C.A. Programme.				
Community Development Projects—				
Gross Expenditure	87,089	—1,08,41,943 (b)		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	9,99,545		
Net Expenditure	87,089	—1,18,41,488		
Assistance to Agricultural Research, Education and Extension Organisations—				
Gross Expenditure . . . . .	..	4,34,129		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	4,34,129		
Net Expenditure . . . . .	..	..
GOVERNMENT OF PUNJAB				
National Water Supply and Sanitation Schemes—				
Gross Expenditure . . . . .			..	4,14,217
Deduct—Receipts and Recoveries on Capital Account . . . . .			..
Net Expenditure . . . . .			..	4,14,217
Project for Rural Electrification Loan Commodities—				
Gross Expenditure			29,117	15,89,217
Deduct—Receipts and Recoveries on Capital Account			3,25,000	3,25,000
Net Expenditure			— 2,95,883	12,58,217
Tube-Wells Casing—				
Gross Expenditure . . . . .			..	15,79,319
Deduct—Receipts and Recoveries on Capital Account . . . . .			..
Net Expenditure . . . . .			.. (d)	15,79,319
Dairy Development—				
Gross Expenditure			20,78,109	21,34,418
Deduct—Receipts and Recoveries on Capital Account . . . . .			..
Net Expenditure			20,78,109	21,34,418
Other Miscellaneous Schemes—				
Gross Expenditure			1,30,86,923	(a) 9,93,678
Deduct—Receipts and Recoveries on Capital Account			1,31,48,157	9,03,678
Net Expenditure			—61,234	89,70,000
Total Expenditure			2,01,82,084	51,04,418
Charged			31,96,331	
Voted			1,69,85,753	
GOVERNMENT OF RAJASTHAN				
Grain Supply Scheme—				
Gross Expenditure			3,01,744	} —73,18,217
Deduct—Receipts and Recoveries on Capital Account			10,84,705	
Net Expenditure			— 7,82,961	—73,18,217

(a) Includes *proforma* adjustment of Rs. +39 in respect of recoveries erroneously taken under this head instead of under "Other Misc. Schemes" during 1959-60.

(b) Includes Rs. — 1,48,85,167 on account of *pro-forma* corrections. This amount was erroneously shown under the Scheme 'Community Development Projects' in previous years.

(c) Includes Rs. 1,48,35,167 on account of *proforma* corrections. This amount was erroneously shown under the Scheme 'Community Development Projects' in previous years.

(d) The difference in the progressive expenditure under these schemes is due to separate exhibition of the expenditures booked jointly under scheme 'Tube wells'.

No. 84-B—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61
—contd.

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF RAJASTHAN			GOVERNMENT OF WEST BENGAL		
Materials and Equipment Received under T.C.A. Programme.			Grain Supply Scheme—		
Community Development Project—			Gross Expenditure	20,93,52,139	4,61,68,40,063
Gross Expenditure	5,09,859	17,63,769	Deduct—Receipts and Recoveries on Capital Account	22,91,37,476	4,50,57,64,266
Deduct—Receipts and Recoveries on Capital Account	4,84,301	17,13,327	Deduct—Capital Expenditure financed from Ordinary Revenues . . . . .	..	4,80,56,239
Net Expenditure	25,058	50,442	Deduct—Recoveries from other Governments Departments, etc. . . . .	..	8,92,53,168
National Water Supply and Sanitation Schemes—			Net Expenditure	-1,97,85,337	-1,72,33,610
Gross Expenditure	24,67,686	31,58,686	Materials and Equipment received under T.C.A. Programme—		
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	6,91,000	Community Development Projects.		
Net Expenditure	24,67,686	24,67,686	Gross Expenditure	1,52,166	57,24,478
National Extension Service—			Deduct—Receipts and Recoveries on Capital Account	1,52,166	57,24,478
Gross Expenditure . . . . .	..	12,78,305	Net Expenditure . . . . .	..	..
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	12,78,284	Construction of Boats Schemes—		
Net Expenditure . . . . .	..	24	Gross Expenditure . . . . .	..	5,902
Agriculture—			Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..
Gross Expenditure	44,82,670	2,30,39,431	Net Expenditure . . . . .	..	5,902
Deduct—Receipts and Recoveries on Capital Account	40,38,038	1,14,10,315	Other Miscellaneous Schemes—		
Net Expenditure	4,44,632 (a)	1,16,29,116	Gross Expenditure	-12,61,535	24,19,65,062
Industries and Supplies—			Deduct—Receipts and Recoveries on Capital Account	59,775	26,07,67,390
Gross Expenditure	8,02,066	8,02,066	Net Expenditure	-13,21,310	-1,98,02,328
Deduct—Receipts and Recoveries on Capital Account	5,70,906	5,70,906	Total Expenditure	-2,11,06,647	-3,60,39,036
Net Expenditure	2,31,160	2,31,160	Charged	35,709	..
Total Expenditure	23,85,575	70,59,457	Voted	-2,11,42,356	..
Charged . . . . .	..	..	GOVERNMENT OF JAMMU AND KASHMIR		
Voted	23,85,575	..	Grain Supply Scheme—		
GOVERNMENT OF UTTAR PRADESH			Gross Expenditure	3,97,39,020	11,32,93,132
Grain Supply Scheme—			Deduct—Receipts and Recoveries on Capital Account	5,84,62,552	11,07,29,331
Gross Expenditure	13,68,90,545	44,46,76,097	Net Expenditure	-1,87,23,532	(b)24,74,051
Deduct—Receipts and Recoveries on Capital Account	14,27,56,204	-39,97,20,941	Maize—		
Net Expenditure	-58,65,659	4,49,55,156	Gross Expenditure . . . . .	..	25,87,203
Standard Cloth Scheme—			Deduct—Receipts and Recoveries on Capital Account . . . . .	..	21,17,148
Gross Expenditure . . . . .	..	2,83,779	Net Expenditure . . . . .	..	(b)4,70,055
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	Milk Powder Supply Scheme—		
Net Expenditure . . . . .	..	2,83,779	Gross Expenditure . . . . .	..	28,458
Other Miscellaneous Schemes—			Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..
Gross Expenditure	2,16,343	-2,48,47,637	Net Expenditure . . . . .	..	28,458
Deduct—Receipts and Recoveries on Capital Account	2,26,781	4,47,295	Skimmed Milk—		
Net Expenditure	-10,438	-2,52,94,922	Gross Expenditure	6,058	6,078
Deduct—Amount transferred from Supply Scheme Stabilisation Fund to end of the year . . . . .	..	3,00,00,000	Deduct—Receipts and Recoveries on Capital Expenditure	77,247	77,247
Total Expenditure	-58,76,097	-1,00,55,987	Net Expenditure	-71,189	-71,189
Charged . . . . .	..	..	
Voted	-58,76,097	..			

(a) Expenditure relating to the scheme "Agriculture" was exhibited under "Other Miscellaneous Schemes" in previous years.

(b) The difference in the progressive expenditure under this Scheme is due to separate exhibition of the expenditure relating to the scheme

No. 84-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1960-61—*concl'd.*

	Expenditure during the year	Expenditure to end of the year		Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.		Rs.	Rs.
GOVERNMENT OF JAMMU AND KASHMIR— <i>concl'd.</i>			GOVERNMENT OF JAMMU AND KASHMIR— <i>concl'd.</i>		
Standard Cloth Scheme—			Kerosine Oil Scheme—		
Gross Expenditure . . . . .	..	..	Gross Expenditure . . . . .	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	2,155	3,150	<i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	..
Net Expenditure	—2,155	—3,150	Net Expenditure . . . . .	..	..
Salt Supply Scheme—			Other Miscellaneous Schemes—		
Gross Expenditure	19,40,082	77,15,170	Gross Expenditure . . . . .	..	1,00,000
<i>Deduct</i> —Receipts and Recoveries on Capital Account	21,64,552	76,88,361	<i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	..
Net Expenditure	—2,24,470	26,809	Net Expenditure . . . . .	..	1,00,000
Fertilizers Supply Scheme—			General Establishment		
Gross Expenditure	3,00,000	64,28,979		..	1,80,000
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—2,00,157	—1,98,123	Total Expenditure	—2,13,01,665	90,000
Net Expenditure	5,00,457	66,27,102	Charged	57,94,793	
Cement Supply Scheme—			Voted		
Gross Expenditure	41,62,616	78,13,219		—2,70,96,458	
<i>Deduct</i> —Receipts and Recoveries on Capital Account	46,79,721	83,36,795	Total 85-A—Capital Outlay on Schemes of Government Trading		
Net Expenditure	—5,17,105	—10,23,576		10,15,88,183	22,37,804
Sugar Supply Scheme—			Charged		
Gross Expenditure	1,37,33,830	2,48,06,524		14,03,954	
<i>Deduct</i> —Receipts and Recoveries on Capital Account	1,59,97,501	2,45,30,848	Voted		
Net Expenditure	—22,63,671	2,75,676		10,01,84,229	

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".

85-C—ACCOUNT showing APPROPRIATIONS to the CONTINGENCY FUND of INDIA and of the STATES during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Central Government	15,00,00,000
Government of Andhra Pradesh	20,00,000
Government of Bihar	4,00,00,000
Government of Gujarat	3,00,00,000	3,00,00,000
Government of Kerala	50,00,000
Government of Madhya Pradesh	2,00,00,000
Government of Maharashtra	5,00,00,000
Government of Mysore	2,00,00,000
Government of Orissa	35,00,000
Government of Punjab	1,00,00,000
Government of Rajasthan	1,00,00,000
Government of Uttar Pradesh	4,00,00,000
Government of Jammu and Kashmir	40,00,000
Total (Voted)	3,00,00,000	38,45,00,000

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 utilised 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 net 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 (Now 85-A)—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.

85-D—ACCOUNT showing TRANSFER of the SALE PROCEEDS of AMERICAN LOAN WHEAT to the SPECIAL DEVELOPMENT FUND during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Transfer of sale proceeds of American loan wheat	73,32,01,898
Total (Voted)	73,32,01,898

85-D—Compensation to Displaced Persons

This capital major head opened in the accounts for 1954-55 records the expenditure incurred on the payment of compensation to displaced persons. The expenditure debited initially to this head is to be written back to revenue under the head "57—Miscellaneous—Expenditure on Displaced Persons" in equal annual instalments spread over a period of 15 years.

No. 84-E—ACCOUNT showing EXPENDITURE incurred on PAYMENT of COMPENSATION to DISPLACED PERSONS during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Gross Payments	9,11,43,516	1,04,98,04,762
Deduct—Amount financed from the Revenues	9,56,91,174	53,05,84,352
<i>Net</i> Expenditure outside the Revenue Account	(a) —45,47,658	51,92,20,410

(a) Includes Rs. —6,763 on account of recoupment of expenditure incurred from the Contingency Fund during 1959-60.

85-E—Transfer of Development Assistance from the Government of United States of America

Under the three agreements under the T.C.A. Development Assistance Programme, Iron, Steel, Railway Equipment, Fertilizers and surplus Agricultural Commodities (Wheat and Cotton) will be made available by the United States of America to India. The cost of Iron, Steel, Railway Equipment and Fertilizers etc. is treated as loan and is required to be transferred to a new sub-major head "Fund from the sale of American Loan Commodities (First Loan; Second Loan; Third Loan)" under the major head "Special Development Fund" in Section "S—Deposits and Advances". As the sale proceeds of these commodities are credited to the major head "87 (now 85-A)—Capital Outlay etc." 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.

2. In the case of agricultural commodities received under this programme, the rupee value thereof is credited to an U.S. Title Account in India. The amount so deposited is later on given to the Government of India either as loan or grant for utilization on agreed development projects. Sums so received by the Government of India are credited to "N—Public Debt" or "LI—Extraordinary Receipts". Simultaneously, equivalent amounts are to be credited to the sub-major head "Fund from the sale of American Loan Commodities" under the major head "Special Development Fund" by per contra debit to this major head.

No. 84-F—ACCOUNT showing TRANSFER of DEVELOPMENT ASSISTANCE from the UNITED STATES of AMERICA during and to end of the year 1960-61.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Assistance under I Loan	1,40,00,000	6,12,97,492
Transfer of sale proceeds of American Loan Commodities . . . . .	..	7,11,89,144
Loan Assistance under Public Law 480	49,83,04,992	83,79,38,892
Transfer of Loan received from U.S.A. to Special Development Fund . . . . .	..	1,09,48,893
Assistance under II Loan	7,29,43,228	16,39,35,049
Third Development Assistance Loan	7,76,79,231	15,29,68,479
Total	66,29,27,451	1,29,82,77,949

COMBINED FINANCE AND REVENUE ACCOUNTS
1960-61

Sections K. and KK.—Defence Services

Revenue Account—

Receipts Rs. 23,14,76,502

Expenditure Rs. 2,70,70,04,552

Capital Account Outside the Revenue Account—

Expenditure Rs. 33,38,72,779

Major Head	No. of Account	Details of Accounts	Page	Details	Amount of each Account		
					Major Head Total		
					Revenue	Expenditure	
					Rs.	Rs.	Rs.
General	85	General Summary of Defence Services—Net expenditure	429	2,80,94,00,829	..	..	..
Defence Services—Effective.	86-A	Abstract Account of Receipts	433	..	22,84,91,858	..	..
Do.	86-B	Abstract Account of Expenditure:—					
		(i) Army	433	..	..	1,84,61,95,730	
		(ii) Navy	433	..	..	17,63,53,129	
		(iii) Air Force	433	..	..	53,19,24,893	
Do.	86-C	Detailed Account of Receipts	434-435	..	..	..	..
Do.	86-D	Detailed Account of Expenditure.	436-439	..	..	..	..
Defence Services—Non-Effective.	87-A	Abstract Account of Receipts	439	..	29,84,644	..	..
Do.	87-B	Abstract Account of Expenditure.	440	..	..	15,25,30,800	..
Do.	87-C	Detailed Account of Receipts	440	..	..	..	..
Do.	87-D	Detailed Account of Expenditure.	441	..	..	..	..
Defence Capital Outlay outside the Revenue Account.	87-E	Abstract Account of Expenditure.	442	..	..	33,38,72,779	..
Do.	87-F	Detailed Account of Expenditure.	442-443	..	..	..	..
		Total			2,80,94,00,829	23,14,76,502	3,04,08,77,331

No. 85—GENERAL SUMMARY of DEFENCE SERVICES during the year ended 31st March, 1961.

	Gross Expenditure	Receipts	Net Expenditure
	Rs.	Rs.	Rs.
Defence Services—Effective	2,55,44,73,752	22,84,91,858	2,32,59,81,894
Defence Services— Non-Effective	15,25,30,800	29,84,644	14,95,46,156
Defence Capital Outlay	33,38,72,779	..	33,38,72,779
Total	3,04,08,77,331	23,14,76,502	2,80,94,00,829

K. and KK.—Defence Services.

Sections K. and KK.—Defence Services

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 IX). The transactions are set forth in abstract under several Main Heads in Account No. 86-A. This Account is followed by Detailed Account No. 86-C which gives figures, head by head, under the principal sub-headings.

B—DISBURSEMENTS

Major Heads "58", "59" and "60" record all charges connected with Army (including Military Engineer Services), Navy and Air Force respectively, other than Non-Effective charges which are recorded under Major Head "60-A—Defence Services—Non-Effective". The charges under Major Head "58" are again distributed under nine Main Heads denoted by international numerals (*viz.* 1 to 9). The transactions are set forth in abstract under several Main Heads in Account No. 86-B followed by Detailed Account No. 86-D, which gives the figures, head by head, under the principal descriptive heading.

A brief description of each of the heads is given below—

EXPENDITURE IN INDIA

Major Head 58—Defence Services—Effective—Army

Main Head 1—Pay and Allowances of the Regular Army—

This is the most important head covering all charges in connection with pay and allowances (excepting conservancy allowance which is debited to Main Head 4) of all Military personnel of the Regular Army in various Arms and Services including Reservists but excluding the personnel of the Defence Security Corps serving with the Navy and Air Force, the charges in respect of which are adjusted under Major Heads "59" and "60" respectively and those employed in the Manufacturing Establishments (Main Head 5).

Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.—

Under this head is recorded expenditure on pay and allowances and miscellaneous expenses of the Forces which are 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. The pay and allowances of civilian engineer officers and staff (other than working charged personnel) employed in the Military Engineer Services are also charged to this head. The pay and allowances of Industrial Establishment employed in Engineer Store Depots are also debited 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 the military personnel and stores, payments to Railways on account of maintenance etc., charges for rolling stock, coastal moves, sea and passages in and outside India, hired transport for the conveyance of military personnel and stores, conservancy charges in Military stations including conservancy allowance paid to Army personnel, special establishments employed during hot weather, miscellaneous allowances and expenses of units and formations, including entertainment grants paid to certain service officers, grants for amenities to troops, grants to meet expenditure connected with training camps, manoeuvres, etc., grants for the purchase of educational materials and other miscellaneous items such as printing stationery, telegrams and telephones, purchases of maps, grants-in-aid to Cantonment Boards and institutions, anti-malaria measures, etc. Commencing from the year 1957-58, transportation and miscellaneous expenses pertaining to Engineer Store Depots are also debited to this head.

Head 5—Expenditure on Manufacturing Establishments—

Under this head are recorded charges relating to several Manufacturing Establishments of the Army other than the expenditure of Capital nature which is booked under Major Head "86—Defence Capital Outlay". These charges comprise 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 the Armed Forces and Farms which supply a reliable and hygienic supply of dairy produce to the Armed Forces and fodder for the animals of the Army (except those belonging to the Army Remount Depots). The cost of supplies made from these Manufacturing Establishments for the Navy and Air Force are recorded under Major Heads "59" and "60" by contra *credit* to this Main Head.

Head 6—Purchase and Sale of Stores [other than for Manufacturing Establishments and Military Engineer Services (including Engineer Store Depots)]—

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 6 respectively, is brought to account under this head. The expenditure on the procurement of engineer and transportation stores for the Engineer Stores Depots (excluding engineer stores for works, maintenance, etc.) is also brought to account under this head.

Purchase of engineer stores for the Military Engineer Services, Navy and Air Force Works, maintenance etc., is, however, accounted for under Main Head 7 of Major Head "58" and Major Heads "59" and "60" respectively.

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 power installations and furniture, hire charges of land and buildings including compensation and procurement of transport, plant, machinery and engineer and transportation stores, is brought to account under this head. The expenditure incurred on Major Works in respect of projects undertaken prior to 1st April, 1948, is also recorded under this head. The works transactions of the Ordnance Factories, Military Farms, Navy and Air Force are, however, recorded under their respective heads with a view to exhibiting in one place the entire expenditure connected therewith. The expenditure on the procurement of engineer and transportation stores, transportation and miscellaneous expenses and pay of Military Establishment in respect of the Engineer Store Depots, which was hitherto debited to this head, is booked under Main Heads 6, 4 and 3 respectively.

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 cost of which is debitable to Major Head "86—Defence Capital Outlay", are brought to account under this head.

Head 9—Loss or Gain by Exchange—

All sterling transactions are converted at the official rate of exchange *i.e.*, Re. 1—1*sh.* 0*d.* and compiled under the heading "Charges in England". Then these are converted at 1*sh.* 5³¹/₃₂*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 Defence Security Corps attached to Naval Establishments and of Civilians employed with the Naval Establishments including those employed in the office of the Controller of Defence Accounts (Navy), pay and allowances of Reservists, transportation and miscellaneous expenses, procurement of stores for the use of the Navy including supplies arranged through the Army authorities, direct cost of works (other than Capital projects) including maintenance, etc. as well as departmental charges levied by the M.E.S. on the cost of works, and expenditure in England. Expenditure on Capital projects (including Naval Dockyard Expansion), acquisition of land and purchase of Naval Stores 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 Defence Security Corps attached to 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), pay and allowances of Reservists, transportation and miscellaneous charges, procurement of stores including cost of supplies obtained from the Army and cost of erection, recondition, repair and overhaul of Air Force equipment under contract with Civilian firms, construction of works (other than Capital Projects) and maintenance of Air Force buildings, air fields and other installations as well as departmental charges levied by the M.E.S. on the cost of works and charges in England. The expenditure on purchase of aircraft is also recorded under this Major Head with effect from 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 Military Engineer Services), Navy and Air Force are brought to account under Main Heads I to VII and IX of Sub-Major Head I and Sub-Major Heads II and III respectively of Major Head "XLVII".

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 was changed from 1st April, 1937, and all English transactions with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Account to be brought to account along with similar transactions, in this country.

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 VIII—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, 1961.

Heads of Receipts	Receipts in	Receipts in	Total India
	India	England (Sterling converted into Rupees @£1=Rs. 13½)	and England
	Rs.	Rs.	Rs.
Major Head XLVII—Defence Services—Effective			
<i>Sub-Major Head I—Army—</i>			
MAIN HEADS—			
I. Pay and Allowances of the Regular Army	5,85,721	..	5,85,721
II. Pay and Allowances of the Territorial Army etc.	1,74,562	..	1,74,562
III. Pay and Allowances of Civilians	6,54,390	..	6,54,390
IV. Transportation and Miscellaneous	6,41,79,741	..	6,44,79,741
V. Manufacturing Establishments	4,65,70,224	..	4,65,70,224
VI. Stores	7,33,71,751	..	7,33,71,751
VII. Military Engineer Services (including Stores)	2,12,75,492	..	2,12,75,492
VIII. Receipts in England . . . . .	..	16,87,761	16,87,761
IX. Loss or Gain by Exchange	2,935	..	2,935
Total Sub-Major Head I—Army	20,71,14,816	16,87,761	20,88,02,577
Sub-Major Head II—Navy	51,71,013	45,398	52,16,411
Sub-Major Head III—Air Force	1,39,94,652	4,78,218	1,44,72,870
Total Receipts—Defence Services—Effective	22,62,80,481	22,11,377	22,84,91,858

No. 86-B—ABSTRACT ACCOUNT of DEFENCE SERVICES—EFFECTIVE—CHARGES for the year ended 31st March, 1961.

Heads of Expenditure	Charges in	Charges in	Total India
	India	England (Sterling converted into Rupees @£1=Rs. 13½)	and England
	Rs.	Rs.	Rs.
Major Head 58—Defence Services—Effective—Army—			
MAIN HEADS—			
1. Pay and Allowances of Regular Army	65,74,84,690	..	65,74,84,690
2. Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.	3,56,92,549	..	3,56,92,549
3. Pay and Allowances of Civilians employed with (or for) the Army.	28,38,18,756	..	28,38,18,756
4. Transportation, Conservancy and Hot Weather and Mis- cellaneous (other than those pertaining to Manufac- turing Establishments).	17,75,71,011	..	17,75,71,011
5. Expenditure on Manufacturing Establishments	26,55,48,010	..	26,55,48,010
6. Purchase and Sale of Stores [other than for Manufac- turing Establishments and Military Engineer Services (excluding Engineer Store Depots)].	29,51,51,351	..	29,51,51,351
7. Expenditure on Works (other than Capital Projects), Maintenance etc.	11,17,93,866	..	11,17,93,866
8. Charges in England . . . . .	..	1,91,02,275	1,91,02,275
9. Loss or Gain by Exchange	33,222	..	33,222
Total Major Head 58—Defence Services—Effective—Army	1,82,70,93,455	1,91,02,275	1,84,61,95,730*
Major Head 59—Defence Services—Effective—Navy (including Stores and Works).	13,22,29,238	4,41,23,891	17,63,53,129†
Major Head 60—Defence Services—Effective—Air Force (including Stores and Works).	39,05,77,349	14,13,47,544	53,19,24,893‡
Total Charges—Defence Services—Effective	2,34,99,00,042	20,45,73,710	2,55,44,73,752

	*	†	‡
	Rs.	Rs.	Rs.
Not charged	1,84,58,86,654	17,62,96,888	53,19,17,276
Charged	3,09,076	56,241	7,617
Total	1,84,61,95,730	17,63,53,129	53,19,24,893

No. 86-C—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE—RECEIPTS for the year ended 31st March, 1952

Heads of Receipts

	Rs.
Major Head XLVII—Defence Services—Effective—	
SUB-MAJOR HEAD I—ARMY—	
MAIN HEAD I—PAY AND ALLOWANCES OF THE REGULAR ARMY—	
Miscellaneous Receipts	5,85.72
Total Receipts under Main Head I—Pay and Allowances of the Regular Army	5,85.72
MAIN HEAD II—PAY AND ALLOWANCES OF THE TERRITORIAL ARMY, ETC.—	
Miscellaneous Receipts	1,74.00
Total Receipts under Main Head II—Pay and Allowances of the Territorial Army, etc.	1,74.00
MAIN HEAD III—PAY AND ALLOWANCES OF CIVILIANS—	
(1) Recoveries on account of Audit Fees from Cantonment Boards	50.00
(2) Miscellaneous Receipts	6,04.30
Total Receipts under Main Head III—Pay and Allowances of Civilians	6,54.30
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.	15,96.11
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 . . . . .	..
D.—Recoveries on account of hospital stoppages	6,28.20
E.—Receipts from Cantonments and Military Lands and Estates	14,97.00
F.—Other Miscellaneous Receipts	6,07,58.20
Total Receipts under Main Head IV—Transportation and Miscellaneous	6,44,79.71
MAIN HEAD V—MANUFACTURING ESTABLISHMENTS—	
SUB-HEADS—	
A.—Factories	4,16,92.00
B.—Military Farms	48,77.50
Total Receipts under Main Head V—Manufacturing Establishments	4,65,70.00
MAIN HEAD VI—STORES—	
SUB-HEADS—	
A.—Army Service Corps	1,45,68.00
B.—Animals	32.00
C.—Army Ordnance Corps	5,47,71.00
D.—Medical and Veterinary Stores	2,04.00
E.—Engineer Stores (Engineer Store Depots)	37,94.00
Total Receipts under Main Head VI—Stores	7,33,71.00

86-C—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE—RECEIPTS for the year ended 31st March, 1961
—concl'd.

Heads of Receipts

	Rs.
Major Head XLVII—Defence Services—Effective—concl'd.	
MAIN HEAD VII—MILITARY ENGINEER SERVICES (INCLUDING STORES)—	
SUB-HEADS—	
A.—Rents	97,96,261
B.—Recoveries on account of Supply of Water and Electricity	49,76,878
C.—Receipts from the disposal of surplus lands, buildings, etc.	19,72,938
D.—Other Miscellaneous Receipts	45,29,415
Total Receipts under Main Head VII—Military Engineer Services (including stores)	2,12,75,492
MAIN HEAD VIII—RECEIPTS IN ENGLAND—	
SUB-HEAD A—Transportation and Miscellaneous	16,87,761
Total Receipts under Main Head VIII—Receipts in England	16,87,761
MAIN HEAD IX—LOSS OR GAIN BY EXCHANGE—	
Loss or Gain by Exchange	2,935
Total Main Head IX—Loss or Gain by Exchange	2,935
Total Receipts under Sub-Major Head I—Army	20,88,02,577
Sub-Major Head II—NAVY—	
SUB-HEADS—	
A.—Receipts in respect of Supplies and Services	20,95,106
B.—Sale proceeds of Stores, etc.	15,23,353
C.—Receipts from Works	7,55,926
D.—Miscellaneous	7,96,549
E.—Receipts in England	45,398
F.—Loss or Gain by Exchange	79
Total Receipts under Sub-Major Head II—Navy	52,16,411
MAJOR HEAD III—AIR FORCE—	
SUB-HEADS—	
A.—Receipts in respect of Supplies and Services	65,99,910
B.—Works	28,18,552
C.—Miscellaneous Receipts	45,75,358
D.—Receipts in England	4,78,218
E.—Loss or Gain by Exchange	832
Total Receipts under Sub-Major Head III—Air Force	1,44,72,870
Total Receipts under Major Head XLVII—Defence Services—Effective	22,84,91,858

No. 86-D—DETAILED ACCOUNT OF DEFENCE SERVICES—EFFECTIVE—CHARGES for the year ended 31st March, 1961.

Heads of Expenditure

	Rs.
Major Head 58 Defence Services—Effective—Army	
MAIN HEAD 1—PAY AND ALLOWANCES OF REGULAR ARMY—	
SUB-HEADS—	
A— Pay and Allowances of Officers	13,96,12,432
B— Pay and Allowances of Other Ranks	50,06,14,688
C— Pay and Allowances of Non-Combatants (Enrolled)	1,70,80,088
D— Release Benefits	1,78,066
Total Charges under Main Head 1—Pay and Allowances of Regular Army	65,74,84,660
MAIN HEAD 2—PAY AND ALLOWANCES AND MISCELLANEOUS EXPENSES OF TERRITORIAL ARMY, ETC.—	
SUB-HEADS—	
A— Territorial Army	1,78,61,968
B— National Cadet Corps	1,17,72,568
C— Lok Sahayak Sena	60,02,388
D— Auxiliary Cadet Corps	55,300
Total Charges under Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.	3,56,92,544
MAIN HEAD 3— PAY AND ALLOWANCES OF CIVILIANS EMPLOYED WITH (OR FOR) THE ARMY—	
SUB-HEADS—	
A— Fighting Services	1,53,02,811
B— Specialised Training Establishments	42,71,148
C— Educational Establishments	16,25,088
D— Army Services Corps Units and Formations	1,10,07,211
E— Remounts and Veterinary Establishments	22,41,848
F— Ordnance Establishments	8,89,27,778
G— Electrical and Mechanical Engineer Units and Formations	3,14,80,478
H— Hospitals and other Medical Establishments	75,50,148
I— Defence Accounts Offices	3,52,78,088
J— Technical Development Organisation	3,34,18,578
K— Recruiting Organisation	7,38,948
L— Army Headquarters, Command Headquarters and other Staff Formations	1,97,32,811
Carried over	25,16,41,811

o. 86-D—DETAILED ACCOUNT OF DEFENCE SERVICES—EFFECTIVE—CHARGES for the year ended 31st March, 1961—
contd.

Hheads of Expenditure

	Rs.
Major Head 58—Defence Services—Effective—Army—contd.	
Brought forward	25,16,41,328
M—Military Engineer Services	2,80,62,927
N—Scientific Adviser to the Ministry of Defence	18,91,568
O—Other Miscellaneous Establishments	22,22,933
Total Charges under Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army.	28,38,18,756
MAIN HEAD 4—TRANSPORTATION, CONSERVANCY AND HOT WEATHER AND MISCELLANEOUS (OTHER THAN THOSE PERTAINING TO MANUFACTURING ESTABLISHMENTS)—	
SUB-HEADS—	
A—Transportation	11,20,79,983
B—Conservancy and Hot Weather Establishment Charges	1,04,32,680
C—Miscellaneous	5,50,58,348
Total Charges under Main Head 4—Transportation, Conservancy, etc.	17,75,71,011
MAIN HEAD 5—EXPENDITURE ON MANUFACTURING ESTABLISHMENTS—	
SUB-HEADS—	
A—Factories	24,20,18,334
B—Military Farms	2,35,29,676
Total Charges under Main Head 5—Expenditure on Manufacturing Establishments	26,55,48,010
MAIN HEAD 6—PURCHASE AND SALE OF STORES [OTHER THAN FOR MANUFACTURING ESTABLISHMENTS AND MILITARY ENGINEER SERVICES (EXCLUDING ENGINEER STORES DEPOTS)]—	
SUB-HEADS—	
A—Army Services Corps Stores	21,40,32,426
B—Animals	78,90,353
C—Army Ordnance Corps Stores	8,99,21,147
D—Medical Stores	54,99,929
E—Engineer Stores (Engineer Store Depots)	—2,21,92,504
Total Charges under Main Head 6—Purchase and Sale of Stores [other than for manufacturing Establishments and Military Engineer Services (excluding Engineer Stores Depots)]	29,51,51,351
MAIN HEAD 7—EXPENDITURE ON WORKS (OTHER THAN CAPITAL PROJECTS), MAINTENANCE, ETC—	
SUB-HEADS—	
A—Works	1,78,20,470
B—Maintenance, Buildings, Communications, etc.	5,59,14,601
C—Maintenance and Operation of Installations	2,35,20,154
D—General Charges	1,35,39,309
E—Tools, Plant and Machinery	26,93,988
F—Stores (including Transportation Charges)	—19,40,494
G—Military Engineer Services Advances	2,45,838
Total Charges under Main Head 7—Expenditure on works (other than Capital Projects), Maintenance, etc.	11,17,93,866

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE —CHARGES for the year ended 31st March, 1961—
contd.

Heads of Expenditure

	Rs.
Major Head 58—Defence Services—Effective—Army—concl'd.	
MAIN HEAD 8—CHARGES IN ENGLAND—	
SUB-HEADS—	
A—Pay and Allowances	15,71,20
B—Expenditure on Manufacturing Establishments	18,44,80
C—Purchase of Stores for the Army	1,46,29,30
D—Transportation	2,63,50
E—Miscellaneous	7,91,40
F—Release Benefits	1,71
Total Charges under Main Head 8—Charges in England	1,91,02,20
MAIN HEAD 9—LOSS OR GAIN BY EXCHANGE—	
Loss or Gain by Exchange	33,20
Total Charges under Main Head 9—Loss or Gain by Exchange	33,20
Total Charges under Major Head 58—Defence Services—Effective—Army	1,84,61,95,70
Major Head 59—Defence Services—Effective—Navy (including Stores and Works)	
SUB-HEADS—	
A—Pay and Allowances of the Indian Navy	4,44,08,00
B—Pay and Allowances of Reservists	1,96,00
C—Pay and Allowances of Civilians	3,45,60,00
D—Transportation and Miscellaneous	89,44,10
E—Expenditure on Stores	3,45,36,50
F—Cost of Works (Other than Capital Projects), Maintenance, etc.	95,06,70
G—Charges in England	4,41,23,80
H—Loss or Gain by Exchange	76,70
Total Charges under Major Head 59—Defence Services—Effective—Navy	17,63,53,10

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE—CHARGES for the year ended 31st March, 1961—
concl'd.

Heads of Expenditure		Rs.
Major Head 60—Defence Services—Effective—Air Force—(including Stores and Works)—		
Sub-HEADS—		
A—Pay and Allowances of the Air Force Personnel		10,55,10,877
B—Pay and Allowances of Reserve and Auxiliary Services		5,43,582
C—Pay and Allowances of Civilians		3,26,51,131
D—Transportation and Miscellaneous Charges		2,53,56,814
E—Expenditure on Stores		19,67,34,698
F—Cost of Works (other than Capital Projects), Maintenance, etc.		2,95,34,425
G—Charges in England		14,13,47,544
H—Loss or Gain by Exchange		2,45,822
Total Charges under Major Head 60—Defence Services—Effective—Air-Force		53,19,24,893

XLVIII/60-A—Defence Services—Non-Effective.

Non-Effective charges are classified under five Main Heads viz. 1, 2, 3, 4 and 5 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 V of the Major Head "XLVIII".

2. Non-Effective charges consist of payments of pensions and gratuities to individuals who have retired after completing prescribed periods of satisfactory service with the Armed Forces, wound and injury pensions, pensions to families of personnel whose death is directly attributable to conditions of service, equated payments of commuted portions of pensions and Capital Outlay on sterling pensions and rewards for military service, such as allowances attached to military decorations and medals and Jangi Inams.

3. Under the revised arrangements, the control, administration and payment of sterling pensions, in general, have been transferred to the United Kingdom Government with effect from 1st April, 1955. The expenditure in England represents pension payments on account of pensions and gratuities paid in England and medical treatment of retired Officers, etc. mostly British Personnel who had previously served with the Indian Army, Navy or Air Force and retired or otherwise became non-effective.

4. The receipts represent mainly pension contributions from other Governments or Departments and miscellaneous receipts, such as hospital stoppages from retired officers, etc.

60-A—ABSTRACT ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE—RECEIPTS for the year ended 31st March, 1961.

Heads of Receipts	Receipts in	Receipts in	Total India and England
	India	England (Sterling converted into Rupees @ £1 = Rs. 13½)	
	Rs.	Rs.	Rs.
Major Head XLVIII—Defence Services—Non-Effective—			
Main Head I—Army	24,45,800	..	24,45,800
Main Head II—Navy	23,426	..	23,426
Main Head III—Air Force	72,115	..	72,115
Main Head IV—Receipts in England . . . . .	..	4,42,533	4,42,533
Main Head V—Loss or Gain by Exchange	770	..	770
Total Receipts under Major Head XLVIII Defence Services— Non-Effective	25,42,111	4,42,533	29,84,644

No. 87-B—ABSTRACT ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE—CHARGES for the year ended 31st March, 1961

Heads of Expenditure	Charges in India	Charges in England (Sterling converted into Rupees @ £1 = Rs. 13½)	Total in India and England
	Rs.	Rs.	Rs.
Major Head 60-A—Defence Services—Non-Effective—			
Main Head 1—Army	14,84,34,852	..	14,84,34,852
Main Head 2—Navy	26,72,155	..	26,72,155
Main Head 3— Air Force	9,24,052	..	9,24,052
Main Head 4—Charges in England . . . . .	..	4,98,873	4,98,873
Main Head 5—Loss or Gain by Exchange	868	..	868
Total Charges under Major Head 60-A—Defence Services—Non-Effective	15,20,31,927	4,98,873	15,25,30,800
		* { Charged . Rs. 80,41,573	
		{ Voted . Rs. 14,44,86,327	

No. 87-C - DETAILED ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE—RECEIPTS for the year ended 31st March, 1961

Heads of Receipts		Rs.
Major Head XLVIII—Defence Services—Non-Effective—		
MAIN HEAD I—ARMY—		
Sub-Head A—Receipts in India		24,45,800
Total Receipts under Main Head I—Army		24,45,800
MAIN HEAD II—NAVY—		
Sub-Head A—Receipts in India		23,42,000
Total Receipts under Main Head II—Navy		23,42,000
MAIN HEAD III—AIR FORCE—		
Sub-Head A—Receipts in India		72,11,000
Total Receipts under Main Head III—Air Force		72,11,000
MAIN HEAD IV—RECEIPTS IN ENGLAND—		
SUB-HEADS—		
A—Army		4,42,533
B—Navy . . . . .		..
C— Air Force		79,000
Total Receipts under Main Head IV—Receipts in England		4,42,533
MAIN HEAD V—LOSS OR GAIN BY EXCHANGE—		
Loss or Gain by Exchange		750
Total Receipts under Main Head V—Loss or Gain by Exchange		750
Total Receipts under Major Head XLVIII—Defence Services—Non-Effective		29,84,641

ST-D—DETAILED ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE—CHARGES for the year ended 31st March, 1961

Heads of Expenditure

	Rs.
Major Head 60-A—Defence Services—Non-Effective—	
HEAD 1—ARMY	
HEADS—	
A—Rewards for Military Services	23,57,961
B—Pensions	14,60,76,891
Total Charges under Main Head 1—Army	14,84,34,852
HEAD 2—NAVY—	
HEADS—	
A—Rewards for Military Services	7,943
B—Pensions, etc.	26,64,212
Total Charges under Main Head 2—Navy	26,72,155
HEAD 3—AIR FORCE—	
HEADS—	
A—Rewards for Military Services	43,956
B—Pensions	8,80,096
Total Charges under Main Head 3—Air Force	9,24,052
HEAD 4—CHARGES IN ENGLAND—	
HEADS—	
A—Army	4,82,914
B—Navy	8,813
C—Air Force	7,146
Total Charges under Main Head 4—Charges in England	4,98,873
HEAD 5—LOSS OR GAIN BY EXCHANGE—	
Loss or Gain by Exchange	868
Total Main Head 5—Loss or Gain by Exchange	868
Total Charges under Major Head 60-A—Defence Services—Non-Effective	15,25,30,800

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, 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, Naval Dockyard Expansion and investment in Industries, is recorded under it. Commencing from the year 1951-52, the expenditure on the purchase of aircraft is, however, adjusted under Major Head "60—Defence Services—Effective—Air Force".

3. Recoveries on account of sale proceeds 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.

4. Two new Detailed Heads, 3 and 4, have been opened under Sub-Head E—Industrial Development—under this Major Head, with effect from the accounts of the year 1960-61, to cater for investments in the share capitals of the Madras Dock Ltd. and the Garden Reach Workshops Ltd.

No. 87-E—ABSTRACT ACCOUNT OF DEFENCE CAPITAL OUTLAY during and to end of the year 1960-61.

Heads of Expenditure	Expenditure during the year 1960-61	Expenditure to end of the year 1960-61
Major Head 86—Defence Capital Outlay—	Rs.	Rs.
Estimated Balance brought forward on 15th August, 1947 . . . . .	..	1,44,15,54,512.14
Sub-Head A—Army (including Factories and Farms)	10,18,61,596	91,43,97,000
Sub-Head B—Navy	15,24,01,368	91,84,50,937.50
Sub-Head C—Air Force	3,87,86,216	37,50,26,000
Sub-Head D—Stores and fixed installations taken over from the United Kingdom Government on 1st April, 1947.	—1,09,72,420	65,07,43,500
Sub-Head E—Industrial Development	5,17,96,019	24,32,27,000
Total Major Head 86—Defence Capital Outlay	*33,38,72,779	4,54,34,00,978.50
* { Voted	33,36,84,577	
{ Charged	1,88,202	

No. 87-F—DETAILED ACCOUNT OF DEFENCE CAPITAL OUTLAY during and to end of the year 1960-61.

Heads of Expenditure	Expenditure during the year 1960-61	Expenditure to end of the year 1960-61
Major Head 86—Defence Capital Outlay --	Rs.	Rs.
Estimated balance brought forward on 15th August, 1947		1,44,15,54,512.14
SUB-HEAD A—ARMY (INCLUDING FACTORIES AND FARMS)—		
(a) Army	7,98,01,761	52,13,60,000
(b) Factories	1,91,83,413	32,64,25,000
(c) Farms	12,69,566	1,56,14,500
(d) Technical Development Establishment	11,78,469	23,59,000
(e) National Defence Academy	4,28,387	4,92,31,000
Total Sub-Head A—Army including Factories and Farms	10,18,61,596	91,43,97,000

(A) The figure is provisional and subject to determination.

(B) A sum of Rs. 45,656 has been deducted to rectify an excess booking made under Capital Head during the year 1959-60, which was chargeable to Revenue Head of Account, Major Head 59-G, Charges in England.

NOTE:—The figures of capital expenditure on assets taken over from Jammu and Kashmir State Forces in consequence of the financial integration of Jammu and Kashmir State with the Union of India in 1954 have been ignored for the purpose of correcting the provisional figures, as no specific data is available for making distinction between Capital and Revenue expenditure.

No. 87-F—DETAILED ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1960-61—*concl'd.*

Heads of expenditure	Expenditure	Expenditure
	during the year 1960-61	to end of the year 1960-61
	Rs.	Rs.
HEAD B—NAVY—		
1. Works other than Dockyard Expansion	67,53,784	14,20,60,938
2. Acquisition of land	45,25,164	2,17,02,591
3. Purchase of Naval Vessels	12,98,53,303	69,73,64,636(b)
4. <i>Deduct</i> —Receipts from the Disposal of Naval Lands, buildings, etc. financed originally from Capital.	1,41,998	3,83,388
5. Dockyard Expansion Scheme	1,14,11,115	5,77,06,160
Total Sub-Head B—Navy .	15,24,01,368	91,84,50,937(b)
HEAD C—AIR FORCE—		
1. Works	3,82,35,951	30,27,29,844
2. Acquisition of land	4,09,665	75,26,523
3. Purchase of Air-Craft	1,40,600	6,47,70,513
4. <i>Deduct</i> —Receipts from disposal of Air Force Lands, buildings, etc., financed originally from Capital.	..	..
Total Sub-Head C—Air Force .	3,87,86,216	37,50,26,880
HEAD D—STORES AND FIXED INSTALLATIONS TAKEN OVER FROM THE UNITED KINGDOM GOVERNMENT ON 1ST APRIL 1947—		
(a) Payments for stores and fixed installations . . . . .	..	1,33,33,33,333
(b) <i>Deduct</i> —Receipts and Recoveries	1,09,72,420	68,25,89,571
Total Sub-Head D—Stores and Fixed Installations etc. .	—1,09,72,420	65,07,43,762
HEAD E—INDUSTRIAL DEVELOPMENT—		
1. Investments in the Share Capital of Hindustan Aircraft Limited	3,94,75,100	18,14,91,700
2. Wireless projects	25,00,147	5,19,14,762
3. Investment in the share Capital of the Mazagon Dock, Limited	49,14,803	49,14,803
4. Investment in the share Capital of the Garden Reach Workshops Limited	49,05,969	49,05,969
Total Sub-Head E—Industrial Development .	5,17,96,019	24,32,27,234
TOTAL—DEFENCE CAPITAL OUTLAY .	33,38,72,779	4,54,34,00,978(b)

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

Revenue Rs. 61,54,38,207

Expenditure Rs. 50,05,29,235

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head	
				Revenue	Expenditure
				Rs.	Rs.
Grants-in-aid from Central Government	88	Receipts—State	445	61,34,45,828	..
Grants-in-aid to State Governments	88	Expenditure—Central	445	..	49,85,36,856
Miscellaneous Adjustments between Central and State Governments	89	Receipts—State	446	19,92,379	..
Miscellaneous Adjustments between Central and State Governments	89	Expenditure—Central	446	..	19,92,379
TOTAL				61,54,38,207	50,05,29,235

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

This Section records the grants-in-aid paid by the Central Government to State Governments including those paid under article 275 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, 1961.

RECEIPTS					EXPENDITURE			
STATE GOVERNMENTS	Grants-in-aid under Art. 275 of the Constitution	Other Grants-in-aid	Deduct—Refunds	Total	CENTRAL GOVERNMENT Grants-in-aid to State Governments—	Grants-in-aid under Art. 275 of the Constitution	Other Grants-in-aid	Total
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Andhra Pradesh	4,67,05,300	(a) 1,85,92,000	..	6,52,97,300	Andhra Pradesh	4,67,05,300	..	4,67,05,300
Assam	7,01,30,000	..	..	7,01,30,000	Assam	7,01,30,000	..	7,01,30,000
Bihar	5,29,51,000	(b) 2,50,00,000	..	7,79,51,000	Bihar	5,29,51,000	..	5,29,51,000
Gujarat	49,69,000	..	..	49,69,000	Gujarat	49,69,000	..	49,69,000
Kerala	1,84,21,000	(c) 87,91,000	..	2,72,12,000	Kerala	1,84,21,000	..	1,84,21,000
Madhya Pradesh	5,20,11,026	(d) 1,23,95,000	..	6,44,06,026	Madhya Pradesh	5,20,11,026	..	5,20,11,026
Madras	(e) 8,36,000	..	..	8,36,000	Madras	(e) 8,11,000	..	8,11,000
Maharashtra	40,85,130	(f) 3,450	..	40,88,580	Maharashtra	40,85,130	..	40,85,130
Mysore	6,12,16,400	..	..	6,12,16,400	Mysore	6,12,16,400	..	6,12,16,400
Orissa	(g) 5,00,37,000	(h) 3,45,867	..	5,04,53,867	Orissa	(g) 5,00,37,000	..	5,00,37,000
Punjab	(i) 2,62,56,000	..	..	2,62,56,000	Punjab	(i) 2,49,60,000	..	2,49,60,000
Rajasthan	3,08,15,000	(j) 6,02,000	..	3,14,17,000	Rajasthan	3,08,15,000	..	3,08,15,000
Uttar Pradesh	..	(k) 3,95,09,000	..	3,95,09,000	Uttar Pradesh	..	..	..
West Bengal	5,14,25,000	(l) 68,34,034	..	5,82,59,034	West Bengal	5,14,25,000	..	5,14,25,000
Jammu & Kashmir	3,00,00,000	(m) 14,50,000	5,379	3,14,44,621	Jammu & Kashmir	3,00,00,000	..	3,00,00,000
TOTAL	49,99,28,856	11,35,22,351	5,379	61,34,45,828	TOTAL (Charged)	49,85,36,856	..	49,85,36,856

(a) The corresponding debit for Rs. 1,85,92,000 appears in the Central books under the head "57—Miscellaneous—Miscellaneous and Unforeseen Charges".

(b) The corresponding debit for Rs. 2,50,00,000 appears in the Central books under the head "57—Miscellaneous—Miscellaneous and Unforeseen Charges—Assistance to States for raising the emoluments of low paid employees".

(c) The corresponding debit for Rs. 87,91,000 appears in the Central books under the head "57—Miscellaneous—Payment to State Governments for reduction in the share of Income Tax consequent upon changes in Company Taxation".

(d) The corresponding debit for Rs. 1,23,95,000 appears in the Central books under the head "57—Miscellaneous—Miscellaneous and Unforeseen Charges—Assistance to States for raising the emoluments of low paid employees".

(e) The difference of Rs. 25,000 is due to the adjustment in the accounts for 1960-61 of the excess credit passed on by Accountant General, Madras to Accountant General, Kerala in the accounts for 1958-59.

(f) The corresponding debit for Rs. 3,450 appears in the Central books under the head "37—Education—E. General—Promotion of Arts and Culture".

(g) The corresponding debit for Rs. 71,000 appears in the Central books under the head "37—Education".

(h) Out of the corresponding debit for the difference of Rs. 3,45,867, Rs. 2,39,614 appear under the head "40-A—Rural Development—Other Departments—Statistics—Census—C—Abstraction and Compilation—Other Charges" in the Central books.

(i) The corresponding debit for Rs. 12,96,000 appears in the Central books under the head "57—Miscellaneous—Grants-in-aid, Contributions and Unforeseen Charges".

(j) The corresponding debit for Rs. 6,02,000 appears in the Central books under the head "88—Grants for Development—Grants under Gadgil Committee award".

(k) The corresponding debit for Rs. 3,95,09,000 appears in the Central books under the head "57—Miscellaneous—Payment to State Governments to cover reduction in the share of Income tax consequent upon changes in Company Taxation".

(l) The corresponding debit for the difference of Rs. 68,34,034 appears under the other heads as given below:—

(i) "37—Education—E—General—Provision of Arts and Culture" Rs. 7,500; (ii) "37—Education—E—General—Miscellaneous" Rs. 24,14,561; (iii) "47—Miscellaneous Departments—Grants-in-aid and Contributions for statistical purposes" Rs. 1,302; (iv) "57—Miscellaneous—Grants-in-aid, Contributions, etc." Rs. 36,93,000; (v) "57—Miscellaneous—Miscellaneous and Unforeseen Charges" Rs. 262 and (vi) "Section 'S'—Deposits and Advances—Part IV—Suspense—Suspense Accounts—Pay and Accounts Offices Suspense" Rs. 7,17,409.

(m) The corresponding debit for Rs. 14,50,000 appears in the Central books under the head "57—Miscellaneous—Miscellaneous and Unforeseen Charges—Assistance to State Governments for raising the emoluments of low paid employees".

No. 89—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and STATE GOVERNMENTS during the year ended 31st March, 1961.

	RECEIPTS			EXPENDITURE		
	Contributions from the Central Government on account of the administration of the Indian Arms Act	Contributions from the Central Government on account of the administration of the Petroleum and Explosives Acts	Total	Payments to the State Governments on account of the administration of the Indian Arms Act	Payments to the State Governments on account of the administration of the Petroleum and Explosives Acts	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Governments—						
Andhra Pradesh	26,000	22,000	48,000	Andhra Pradesh	26,000	22,000
Assam	45,500	7,800	53,300	Assam	45,500	7,800
Bihar . . . . .	..	27,902	27,902	Bihar . . . . .	..	27,902
Gujarat	94,377	43,979	(a) 1,38,356	Gujarat	1,39,000	58,000
Kerala	31,687	5,748	37,435	Kerala	31,687	5,748
Madhya Pradesh	2,21,000	32,000	2,53,000	Madhya Pradesh	2,21,000	32,000
Madras	69,000	71,225	1,40,225	Madras	69,000	71,225
Maharashtra	2,40,123	75,021	(a) 3,15,144	Maharashtra	1,96,000	61,000
Orissa	9,047	4,436	13,483	Orissa	9,047	4,436
Punjab	2,17,000	20,000	2,37,000	Punjab	2,17,000	20,000
Rajasthan	1,50,000	30,000	1,80,000	Rajasthan	1,50,000	30,000
Uttar Pradesh	1,51,859	94,200	2,46,059	Uttar Pradesh	1,51,859	94,200
West Bengal	2,58,825	23,150	2,81,975	West Bengal	2,58,825	23,150
Jammu and Kashmir	20,000	..	20,000	Jammu and Kashmir	20,000	..
Total	15,34,918	4,57,461	19,92,379	Total (Voted)	15,34,918	4,57,461

(a) The difference of Rs. 58,144 between the receipts and expenditure is due to the fact that the receipts collected in the areas forming Government of Maharashtra State during the month of April, 1960, were passed on to the A. G. Maharashtra for adjustment in his books in terms of Section 64 of the Bombay Reorganisation Act, 1960.

Sections M. and MM.—Extraordinary Items.

Revenue Rs. 42,15,68,189

Expenditure { Within the Revenue Account Rs. 84,62,98,078
 Outside the Revenue Account Rs. 18,90,85,298

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account		
				Major Head Total		
				Detail	Revenue	Expenditure
				Rs.	Rs.	Rs.
Extraordinary Receipts	90	Receipts	450-451	..	16,23 13,277	..
Extraordinary Charges	90-A	Expenditure	450	..	..	5,93,38,446
Expenditure connected with Post War Planning and Development.	90-B	Expenditure	451	..	..	2,54,78,782
Community Development Projects, National Extension Service and Local Development Works.	90-C	Receipts	452-453	..	25,88,90,370	..
" " " "	90-D	Expenditure	454-457	..	..	75,59,24,924
Civil Defence	91-A	Receipts	458	..	2,884	..
" "	91-B	Expenditure	458	..	..	1,22,949
Pre-partition Receipts	91-C	Receipts	458	..	3,61,658	..
Pre-partition Payments	91-D	Expenditure	459	..	..	54,32,977
Total Receipts and Expenditure within the Revenue Account.				..	42,15,68,189	84,62,98,078
CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT						
Payments under the Indus Waters Treaty.	91-E	Expenditure	459	..	..	8,28,08,726
Grants for Development	91-F	Expenditure	459	..	..	10,62,76,572
Payments to Pakistan for Unique Institutions.	91-G	Expenditure	459	..	..	..
Statement showing by Major Heads the Plan Expenditure incurred during the year 1960-61 by the Central and State Governments.	91-H	Expenditure	460-463	8,84,84,92,263	..	..
Total Expenditure outside the Revenue Account.				8,84,84,92,263	..	18,90,85,298

Section M.—Extraordinary Items

This Section records receipts and expenditure of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and State Governments. The receipts do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head. The cost of leave salaries and travelling allowances granted to retrenched personnel of the non-Commercial Civil Departments, is recorded in this Section, *vide* Notes on '85—Payments to Retrenched Personnel on page 404.

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 account from 1944-45. The major head is intended to record primarily initial expenditure on planning of schemes or projects and 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, most of the development schemes were assumed to have been integrated into and become a part of the Plan. A separate statement showing the Plan expenditure by major heads of account has been included in this section.

4. The extra expenditure incurred by a State Government as a result of the War (1939) which may be recoverable from the Central Government is, pending such recovery, debited to the detailed head "Charges incurred as a direct result of the War" opened under the major head "63—Extraordinary Charges". Recoveries from the Central Government are accounted for as a deduct entry "*Deduct*—Recoveries of War Charges" under the same head or taken to revenue under "LI—Extraordinary Receipts—Other Items—Recoveries of War Charges", according as the recoveries are effected in the same year or in a subsequent year.

5. The major head "63-B—Community Development Projects", opened during the year 1952-53, for recording expenditure on Community Development Projects has, with effect from the accounts for the year 1955-56, been redesignated as "63-B—Community Development Projects, National Extension Service and Local Development Works" and a new receipt major head "LI-A—Receipts on account of Community Development Projects, National Extension Service and Local Development Works" has also been opened with effect from the account of the same year. With the introduction of the integrated scheme of classification, with effect from the accounts for the year 1955-56, the receipts and expenditure on the three schemes *viz.* (i) Community Development Projects, (ii) National Extension Service and (iii) Local Development Works, which were being hitherto booked under different heads of account, are now recorded under three distinct sub-major heads, *viz.*, (i) Community Development Projects, (ii) National Extension Service and (iii) Local Development Works under the above two major heads.

The characteristic features of the Community Development Programme, which includes National Extension Service, are that (i) it is partly financed by the Government of United States of America under the Indo-U.S., T.C.A. Agreement, (ii) the expenditure thereon is shareable between the Central and State Governments on the prescribed basis and (iii) people's contribution in cash, kind or labour to supplement Government's resources, is an essential component of the programme.

The central object of the programme is to secure the fullest development of the material and the human resources of rural areas. For the attainment of this object, the programme comprises intensive work for agricultural development, social education, improvement in the health of the population and introduction of new skills and new occupation so that the programme as a whole can lift the rural community to higher levels of organisation and arouse enthusiasm for new knowledge and new ways of life.

Local Development Works cover schemes which have their origin in the people themselves working through voluntary associations, village Panchayats etc. The basic idea here also is to stimulate the enthusiasm of the people for the Five Year Plan through local schemes in the execution of which they will be prepared to contribute either in cash or in kind (by supply of material) or through voluntary labour.

6. The major heads "LII-A—Transfer from Revenue Reserve Fund" and "64-A—Transfer to Revenue Reserve Fund" record the amounts transferred from or to the deposit head "Revenue Reserve Fund". These heads were originally opened in connection with the transactions of the Central Government but later some State Governments began to operate on these heads for the transfer of a portion of their realised revenue surpluses to the Revenue Reserve Fund and certain other Funds which function to a certain extent as Revenue Reserve Funds. During the year 1960-61, however, no Government operated upon these heads.

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. heads 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 accounts, in so far as they pertain to assets and liabilities taken over by the Government of India by bringing over the corresponding opening debit and credit balances on 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 have also operated upon the major heads 'LII-C—Pre-partition Receipts' and '64-C—Pre-partition Payments' for the record of the pre-partition transactions pertaining to them.

Section MM.—Extraordinary Items

Capital Account Outside the Revenue Account

87—Capital Outlay on Payments under the Indus Waters Treaty

9. This major head was opened with effect from the year 1960-61 to record payment under the Indus Waters Treaty,

88—Grants 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 Article 275 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 445).

89—Payments to Pakistan for Unique Institutions

11. This new major head was opened with effect from the accounts for 1948-49 for the record of payments to Pakistan for meeting expenditure on setting up of ordnance factories and Unique Institutions. The amount will be added to Pakistan's debt to India.

No. 90—ACCOUNT of EXTRAORDINARY RECEIPTS credited

	Central Government	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of Land . . . . .	..	..	..	2,78,388	..	..
Sale of other Government Assets . . . . .	..	..	..	..	..	..
Subventions from the Central Government for Development Schemes.	..	..	..	..	..	..
Grants from U. S. A. for Development	3,68,46,252	..	..	..	..	..
Other items	4,367	72,82,609	65,77,500	12,49,793	79,52,065	..
<i>Deduct—Refunds</i> . . . . .	..	..	..	711	194	..
Total Extraordinary Receipts	3,68,50,619	72,82,609	65,77,500	15,27,470	79,52,861	

No. 90-A—ACCOUNT of EXTRAORDINARY CHARGES met from ORDINARY REVENUES during the year ended 31st March 1955

	STATE GOVERNMENTS					Total
	Central Government	Government of Madras	Government of Orissa	Government of Rajasthan	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extra Police Force . . . . .	..	..	..	..	30,46,082	30,46,082
Food . . . . .	..	..	..	..	1,77,44,630	1,77,44,630
Loss on sale of subsidised Food . . . . .	..	..	..	..	245	245
Establishment for Price Control . . . . .	..	2,95,118	..	..	..	2,95,118
<i>Deduct—Amount transferred to "85-A—Capital Outlay on Schemes of Government Trading".</i>	..	..	16,87,680	..	..	16,87,680
Rationing and Grain Supply Schemes . . . . .	..	..	19,88,031	..	..	19,88,031
Cost of Evacuee Agricultural Land . . . . .	..	..	..	13,50,000	..	13,50,000
Purchase of Lease Lend Lorries . . . . .	..	..	—2,44,232	..	..	—2,44,232
Transfer of Grant from U. S. Government	3,68,46,252	..	..	..	..	3,68,46,252
Total Extraordinary Charges	3,68,46,252	2,95,118	56,119	13,50,000	2,07,90,957	5,93,556
Charged . . . . .	..	..	..	..	6,244	6,244
Voted	3,68,46,252	2,95,118	56,119	13,50,000	2,07,84,713	5,93,556

REVENUE during the year ended 31st March, 1961

STATE GOVERNMENTS

	Government of Madras	Government of Maharashtra (x)	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	11,821	1,08,51,700	..	..	2,00,576	1,13,42,485
2	..	..	..	58,76,387	..	..	..	71,907	59,48,294
3	..	..	72,00,000	..	..	6,67,58,000	..	..	7,39,58,000
4	..	..	..	..	..	..	..	..	3,68,46,252
5	1,66,077	5,000	1,00,02,566	..	38,253	..	9,88,484	958	3,42,68,572
6	7,137	..	..	..	32,479	..	395	9,500	50,326
7	1,58,940	5,000	1,72,02,566	58,88,208	1,08,57,474	6,67,58,000	9,88,089	2,63,941	16,23,13,277

90-B—ACCOUNT of EXPENDITURE connected with POST WAR PLANNING and DEVELOPMENT for the year ended 31st March, 1961

	STATE GOVERNMENTS		
	Government of Orissa	Government of Uttar Pradesh	Total
	Rs.	Rs.	Rs.
Secretariat	7,86,635	..	7,86,635
Local Commissions and Committees	8,881	..	8,881
Miscellaneous	7,23,195	2,39,60,071	2,46,83,266
Total	15,18,711	2,39,60,071	2,54,78,782
Charged . . . . .	..	2,788	2,788
Voted	15,18,711	2,39,57,283	2,54,75,994

(x) Includes figures for April, 1960 of the composite Bombay State.

No. 90-C—ACCOUNT of RECEIPTS on account of COMMUNITY DEVELOPMENT PROJECTS, NATIONAL

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—COMMUNITY DEVELOPMENT PROJECTS—							
Grants from the Government of India . . . . .	..	1,40,38,233	57,70,632	20,00,000	69,98,581	49,32,925	1,60,71,112
Other Receipts	2,44,408	3,89,240	2,10,407	1,78,737	6,00,835	23,05,136	10,25,574
<i>Deduct—Refunds</i>	1,389	40,655	198	..	20,463	52	31,046
Total	2,42,519	1,43,87,418	59,80,841	21,78,737	75,78,948	72,38,009	1,70,65,640
B—NATIONAL EXTENSION SERVICE—							
Grants from the Government of India . . . . .	..	20,83,000	7,10,000	2,18,42,195	6,20,250	8,16,000	..
Other Receipts	14,071	15,885	..	17,84,353	734	..	..
<i>Deduct—Refunds</i>	305	307	..	1,626	80	..	..
Total	13,766	20,88,578	7,10,000	2,36,24,922	6,20,904	8,16,000	..
C—LOCAL DEVELOPMENT WORKS—							
Grants from the Government of India . . . . .	..	29,28,550	7,53,940	33,50,000	5,20,158	26,63,200	70,25,795
Other Receipts	919	84,558	..	1,96,121	5,317	1,06,852	1,41,106
<i>Deduct—Refunds</i> . . . . .	..	17,055	..	4,880	..	4,534	5,288
Total	919	29,96,053	7,53,940	35,41,241	5,25,475	27,65,518	71,61,613
D—GENERAL—							
Grants from the Government of India . . . . .	..	4,02,256	..	..	..	24,926	..
Other Receipts	34,069	400	..	..	294	20,953	..
<i>Deduct—Refunds</i> . . . . .	..	..	..	..	..	..	..
Total	34,069	4,02,656	..	..	294	45,879	..
TOTAL RECEIPTS ON ACCOUNT OF COMMUNITY DEVELOPMENT PROJECTS ETC.	2,91,273	1,98,84,705	74,44,781	2,93,44,900	87,25,621	1,08,65,406	2,42,27,253

EXTENSION SERVICE and LOCAL DEVELOPMENT WORKS for the year ended 31st March, 1961

EXHIBIT

	Government of Madras	Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu & Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,43,52,506	1,82,13,147	1,14,73,702	1,08,25,269	68,50,000	1,10,61,301	..	83,15,111	33,12,000	13,42,14,709
2	43,08,307	11,77,893	5,57,549	8,12,185	6,55,499	2,56,991	..	3,64,641	9,020	1,31,57,022
3	64,579	37,114	52,633	821	11,381	726	..	..	..	2,60,962
4	1,80,56,324	1,93,53,526	1,19,78,618	1,16,36,733	74,94,118	1,13,17,566	..	86,79,752	33,21,620	14,71,10,769
5	19,10,000	..	28,71,000	14,02,000	31,86,493	..	2,93,53,283	18,08,000	..	6,66,05,221
6	..	10,054	2,90,831	..	1,28,495	..	5,560	55	3,372	22,43,410
7	..	5,595	20,539	..	2,103	..	..	..	..	30,555
8	19,10,000	4,459	31,31,292	14,02,000	33,12,985	..	2,93,58,843	18,08,055	3,372	6,88,18,076
9	41,00,000	6,25,206	10,88,269	9,21,900	29,55,500	42,57,200	60,09,005	12,56,000	3,98,100	3,91,52,823
10	29,01,326	19,498	1,70,051	43,713	..	76,461	..	2,22,094	24,189	30,93,165
11	48,845	700	15,066	..	..	..	..	..	..	96,368
12	63,52,481	6,44,004	12,43,254	9,65,613	29,55,500	43,33,661	60,09,005	14,78,994	4,22,289	4,21,49,560
13	10,174	..	42,228	2,03,784	..	..	..	..	..	6,83,368
14	35,414	..	36,926	541	..	..	..	..	..	1,28,597
15	..	..	..	..	..	..	..	..	..	..
16	45,588	..	79,154	2,04,325	..	..	..	..	..	8,11,965
17	2,00,64,393	2,00,02,389	1,61,35,318	1,42,08,671	1,37,62,503	1,56,51,227	3,53,67,848	1,19,66,801	37,47,281	25,88,90,370

Includes figures for April, 1960 of the composite Bombay State.

No. 90-D—ACCOUNT of EXPENDITURE connected with COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—COMMUNITY DEVELOPMENT PROJECTS—								
Supervision . . . . .	..	..	4,97,208	..	..	1,29,211	2,63,299	1,74,752
Project/Block Headquarters. District Establishment	24,95,043	1,30,39,947	19,48,077	25,90,893	43,05,432	28,78,106	70,26,816	96,30,199
Animal Husbandry and Agricultural Extension. Irrigation	5,68,470	24,55,745	16,65,120	6,57,675	8,30,937	27,86,368	21,56,342	30,88,325
Reclamation	15,09,849	2,35,426	20,93,854	12,56,223	9,84,124	23,05,919	55,77,766	6,76,644
Health and Rural Sanitation. Education	8,72,007	..	2,19,867	..	..	..	..	..
Social Education	9,76,377	38,67,271	12,11,726	4,92,202	24,03,531	11,46,568	37,27,371	32,02,856
Communication	5,17,964	28,10,853	6,95,677	3,82,146	11,38,914	1,42,954	10,90,691	27,22,676
Rural Arts, Crafts and Industries. Multipurpose Projects	6,66,028	27,63,702	10,60,374	2,80,605	13,77,343	5,54,777	15,48,794	27,55,980
Housing	8,49,781	32,89,261	12,14,143	10,68,562	7,24,000	7,46,218	8,27,815	24,11,977
Works	4,62,738	33,57,566	8,92,638	5,63,680	14,00,070	8,01,830	17,92,630	16,59,171
Suspense	10,55,620	25,70,241	32,39,025	..	15,27,149	..	42,82,615	..
Grants to State Governments. <i>Deduct</i> —Amount met from Special Development Fund.	5,52,214	..	5,20,669	5,91,551	16,24,194	45,972	21,15,622	..
	47,959	..	..	..	..	..	..	..
	..	..	..	-31,192	99,830	-145	42,956	..
	17,14,46,166	..	..	..	..	..	..	..
	1,012	..	..	..	..	..	..	..
Total	18,20,19,204	3,43,90,012	1,52,58,376	78,52,345	1,64,15,524	1,17,37,778	3,04,52,737	2,63,22,571
B—NATIONAL EXTENSION SERVICE—								
Supervision . . . . .	..	..	..	..	..	..	..	..
Project/Block Headquarters. Irrigation . . . . .	..	..	..	2,47,44,058	..	..	..	..
Education . . . . .	..	..	..	28,09,047	..	..	..	..
Social Education . . . . .	..	..	..	33,74,203	..	..	..	..
Health and Rural Sanitation. Communication . . . . .	..	..	..	49,20,433	..	..	..	..
Rural Arts, Crafts and Industries. Animal Husbandry and Agricultural Extension.	..	..	..	30,44,199	..	..	..	..
Housing . . . . .	..	..	..	13,05,813	..	..	..	..
Recurring expenditure on personnel retained on National Service pattern.	..	..	..	51,93,984	..	..	..	..
	..	..	..	38,44,004	..	..	..	..
	15,89,921	73,25,264	31,08,000	..	28,97,047	23,35,815	91,14,420	59,27,744
Suspense . . . . .	..	..	..	27,10,962	..	-8,130	..	..
Development Schemes . . . . .	..	..	..	..	..	..	..	..
Grants to State Governments. Grants-in-aid to Panchayat Samities.	2,67,52,630	..	..	..	..	..	..	..

Total	2,83,42,551	73,25,264	31,08,000	6,27,23,154	28,97,047	23,27,685	91,14,420	59,27,744
Carried over	21,03,61,755	4,17,15,276	1,83,66,376	7,05,75,499	1,63,12,571	1,40,65,463	3,95,67,157	3,22,50,315

CENTRAL AND LOCAL DEVELOPMENT WORKS for the year ended 31st March, 1961

ITEMS

Government of Maharashtra (x)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu & Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	36,216	6,058	23,544	5,24,481	..	3,09,579	2,62,674	22,27,060
..	55,82,478	57,69,479	38,99,308	1,48,27,593	..	46,99,498	9,18,927	7,96,11,787
1,08,89,771	..	..	..	..	..	..	..	1,08,89,771
18,45,904	15,40,165	18,90,578	17,38,862	1,54,955	..	9,82,093	10,65,634	2,33,37,173
10,25,929	17,44,537	47,53,174	22,949	1,99,109	..	..	6,66,110	2,32,51,613
9,59,041	..	..	1,17,067	..	..	..	1,70,607	23,38,589
36,85,158	29,19,089	23,71,528	26,18,708	2,69,795	..	11,76,655	12,52,415	3,13,21,250
52,21,310	18,39,052	14,31,163	12,00,711	..	..	13,18,654	49,918	2,05,62,683
29,99,041	16,19,679	20,99,534	14,07,984	1,72,343	..	10,54,904	3,02,750	2,06,63,838
16,48,549	13,85,204	18,63,416	16,77,744	12,162	..	24,12,036	7,50,834	2,08,81,752
30,56,341	16,24,606	9,52,950	16,11,566	73,945	..	21,42,066	3,550	2,03,95,367
17,08,584	..	16,24,492	..	..	..	..	..	1,60,07,726
21,46,050	22,10,936	19,59,544	..	..	..	..	..	1,17,66,752
..	..	..	..	..	..	..	0,34,463	9,82,422
5,63,173	-27,229	..	..	..	..	-6,49,748	..	-2,355
..	..	..	..	..	..	..	..	17,14,46,166
..	..	..	..	..	..	..	..	1,012
3,57,48,851	2,04,74,763	2,46,31,916	1,43,18,443	1,62,34,393	..	1,34,45,787	63,77,882	45,56,80,585
..	..	..	6,79,133	..	..	..	..	6,79,133
..	..	..	36,05,453	..	..	65,797	..	2,84,15,308
..	..	..	..	..	..	83,351	..	1,08,59,802
..	..	..	..	..	..	..	..	28,09,047
..	..	..	..	..	..	..	..	33,74,203
..	..	..	..	..	..	..	..	49,20,433
..	..	..	..	..	..	..	..	30,44,199
..	..	..	..	..	..	24,114	..	13,29,927
..	..	..	..	..	..	..	..	51,93,984
..	..	..	..	..	..	..	..	38,44,004
61,74,068	40,00,155	34,98,580	..	..	1,23,26,262	59,43,552	13,19,362	6,55,60,190
..	..	-19,444	..	..	..	..	..	26,83,388
..	..	..	..	..	6,74,77,054	..	..	6,74,77,054
..	..	..	..	..	..	..	..	2,67,52,630
..	..	..	..	30,72,000	..	..	..	30,72,000
61,74,068	40,00,155	34,79,136	42,84,586	30,72,000	7,98,03,316	61,16,814	13,19,362	23,00,15,302
4,19,22,919	2,44,74,918	2,81,11,052	1,86,03,029	1,93,06,393	7,98,03,316	1,95,62,601	76,97,244	68,56,05,884

Includes figures for April, 1960 of the composite Bombay State.

M. and M.M.—Extraordinary Items.

No. 90-D—ACCOUNT of EXPENDITURE connected with COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	21,03,61,755	4,17,15,276	1,83,66,376	7,05,75,499	1,93,12,571	1,40,65,463
C—LOCAL DEVELOPMENT WORKS—						
District Establishment .	..	84	..	3,18,660	..	..
Project Block Headquarters	36,000	..	..	..	85,493	..
Water Supply . . . .	..	2,934	13,11,066	9,12,087	11,20,924	6,61,553
Improvement of Agriculture	..	..	..	..	..	..
Rural Sanitation . . .	..	..	..	992	17,794	..
Roads, Buildings, including small Bridges and Culverts.	1,35,840	6,293	64,829	9,03,767	6,91,746	18,93,665
Other Miscellaneous Schemes	..	470	..	13,972	1,40,113	..
Grants-in-aid, Contributions, etc.	80,830	45,43,500	..	..	..	..
Works	3,967	..	..	..	..	..
Total .	2,56,637	45,53,281	13,75,895	21,49,478	20,56,070	25,55,218
D—GENERAL—						
Training Schemes . . .	53,24,036	4,07,439	..	..	47,961	56,508
Other Schemes	5,87,034	1,310	..	..	985	41,625
Deduct—Amount met from Special Development Fund, Technical co-operation Ad- ministration Funds, etc.	26,154	..	..	..	..	..
Total .	58,84,916	4,08,749	..	..	48,946	98,133
E—PRE-EXTENSION BLOCKS ON STATE ACCOUNT—						
District Establishment .	..	..	..	..	7,07,950	..
Animal Husbandry and Agri- cultural Extension.	..	..	..	..	66,781	..
Total .	..	..	..	..	7,74,731	..
Repayments of Capital Expen- diture on Grants for Deve- lopment.	1,68,93,723	..	..	..	..	..
TOTAL EXPENDITURE CON- NECTED WITH COMMUNITY DEVELOPMENT PROJECTS ETC. (VOTED)	23,33,97,031	(a) 4,66,77,306	1,97,42,271	7,27,24,977	2,21,92,318	1,67,18,314

(a) Includes Rs. 22,6 95 on account of repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

EXPENDITURE AND LOCAL DEVELOPMENT WORKS for the year ended 31st March, 1961—*concl'd.*

EXPENDITURE

Government of Madhya Pradesh	Government of Madras	Govt. of Maharashtra (2)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu & Kashmir	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,97,67,157	3,22,50,315	4,19,22,919	2,44,74,918	2,81,11,052	1,86,03,029	1,93,06,393	7,98,03,316	1,05,62,601	76,97,244	68,56,95,884
..	..	1,42,229	..	..	..	..	..	3,11,044	..	7,72,017
..	..	..	17,378	..	..	..	..	..	..	1,38,871
15,18,675	35,74,553	5,70,208	95,867	3,76,738	..	..	..	8,47,051	52,008	1,10,43,654
4,800	20	17,122	..	..	..	..	..	..	..	22,242
5,919	90,251	4,14,827	3,418	..	..	..	..	..	..	5,23,204
14,70,600	38,02,531	18,91,995	10,923	3,91,128	..	7,254	..	11,36,718	27,145	1,24,33,548
..	..	3,59,827	31,369	30,000	..	..	..	838	..	5,76,589
..	..	..	5,90,719	..	24,04,567	25,88,154	68,15,000	..	..	1,70,22,770
..	..	..	..	..	..	..	..	..	..	3,967
30,00,003	74,67,358	33,95,608	7,49,679	7,97,856	24,04,567	25,95,408	68,15,000	22,95,651	79,153	4,25,46,892
..	34,997	1,44,661	10,59,366	1,20,132	80,500	..	..	..	..	72,75,600
..	4,596	2,144	4,300	..	..	..	..	..	..	6,41,994
..	..	..	..	..	..	..	..	..	..	26,154
..	39,593	1,46,805	10,63,666	1,20,132	80,500	..	..	..	..	78,91,440
..	..	19,51,352	..	..	..	..	..	..	..	26,59,302
..	..	1,70,932	..	..	..	..	..	..	..	2,37,713
..	..	21,22,234	..	..	..	..	..	..	..	28,97,015
..	..	..	..	..	..	..	..	..	..	1,68,93,723
4,25,67,160	3,97,57,266	4,75,87,616	2,62,88,263	2,90,29,040	2,10,88,096	2,19,01,801	8,66,18,316	2,18,58,252	77,76,397	75,59,24,924

Includes figures for April, 1960 of the composite Bombay State.

Account No.—91 has not been compiled as no Government operated upon the Major Heads 'LII-A/64-A—Transfer from/to Revenue Reserve Fund' during the year.

M and MM.—Extraordinary Items.

No. 91-A—ACCOUNT of RECEIPTS connected with CIVIL DEFENCE for the year ended 31st March, 1951

	Government of Bihar	Government of Maharashtra(x)	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.
Miscellaneous	1,841	1,023	20	2,884
Total Receipts under Civil Defence	1,841	1,023	20	2,884

No. 91-B—ACCOUNT of EXPENDITURE connected with CIVIL DEFENCE during the year ended 31st March, 1951

	STATE GOVERNMENTS				Total
	Central Government	Government of Bihar	Government of Maharashtra(x)	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	
Expenditure on Air Raid Precautions . . . . .	..	..	245	..	245
Miscellaneous . . . . .	..	..	..	19,358	19,358
Expenditure in connection with Registration of Foreigners Act, 1939.	..	..	2,24,350	..	2,24,350
Expenditure in connection with examination of activities of Foreigners.	..	20,278	22,180	..	42,458
Expenditure connected with War Injuries Scheme.	71,417	..	..	..	71,417
Deduct—Share paid by the Central Government.	..	17,835	2,10,043	7,001	2,34,879
Total Expenditure under Civil Defence (Voted).	71,417	2,443	36,732	12,357	1,22,949

91-C—ACCOUNT of PRE-PARTITION RECEIPTS during the year ended 31st March, 1961

	STATE GOVERNMENTS			Total
	Central Government	Government of Punjab	Government of West Bengal	
	Rs.	Rs.	Rs.	
Police . . . . .	..	20	..	20
Industries and Supplies	432	..	..	432
Stationery and Printing	599	..	..	599
Miscellaneous	6,035	100	..	6,135
Posts and Telegraphs	—1,195	..	..	—1,195
Defence Services Effective	1,10,026	..	..	1,10,026
Undisbursed amount of claims passed by the Application Committee.	..	..	477	477
Receipts in England	2,45,164	..	..	2,45,164
Total Pre-partition Receipts	3,61,061	120	477	3,61,658

(x) Includes figures for April, 1960 of the composite Bombay State.

No. 91-D—ACCOUNT of EXPENDITURE connected with PRE PARTITION PAYMENTS made during the year ended 31st March 1961

	STATE GOVERNMENTS				Total
	Central Government	Government of Assam	Government of Punjab	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	
Excise Duties	6,76,145	..	..	..	6,76,145
on Income other than Corporation	25,291	..	..	..	25,291
Revenue	..	..	188	..	188
Revenue Expenditure financed	..	..	4,725	..	4,725
Ordinary Revenues	..	..	8,56,428	..	8,56,428
on Debt and Other Obligations	19,311	..	..	..	19,311
Administration	1,279	..	10,161	..	11,440
Administration of Justice	..	..	48	..	48
	425	..	587	..	1,012
	..	..	5,756	..	5,756
Urban Areas	12,173	..	..	..	12,173
Urbanisation	..	..	8,066	..	8,066
Urban Councils	321	..	..	..	321
Public Health	..	513	27,145	..	27,658
Public Culture	..	..	65,704	..	65,704
Stores and Supplies	35,065	..	3,341	..	38,406
Miscellaneous Departments	1,615	..	6,918	..	8,533
Public Works	-2,95,888	1,841	48,724	..	-2,45,323
Stationery and Printing	55	..	..	..	55
Miscellaneous	10,04,564	..	..	..	10,04,564
Highways	3,94,110	..	..	..	3,94,110
Posts and Telegraphs	38,204	..	..	..	38,204
Police Services	21,00,044	..	..	..	21,00,044
Resolutions passed by the Application Committee	..	..	..	3,80,118	3,80,118
Resolutions in England	..	..	..	..	..
Total Pre-partition Payments	40,12,714	2,354	10,37,791	3,80,118	54,32,977
Charged	1,34,078	..	..	..	1,34,078
Voted	38,78,636	2,354	10,37,791	3,80,118	52,98,899

No. 91-E—ACCOUNT of CAPITAL OUTLAY ON PAYMENTS under the INDUS WATERS TREATY during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Payments to the International Bank for Re-construction and Development for credit to Indus Basin Development Fund	8,28,08,726	8,28,08,726
Total (Voted)	8,28,08,726	8,28,08,726

No. 91-F—ACCOUNT of CAPITAL OUTLAY ON GRANTS for DEVELOPMENT during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Grants for Industrial Housing	4,48,31,651	15,63,46,801
Grants for Development Schemes	3,98,21,978	56,78,97,973
Grants to State Governments	7,17,93,505	72,79,70,799
Grants for Grow More Food Schemes	..	12,52,32,158
Receipts and Recoveries on Capital Account	2,57,222	40,48,522
Amount met from Special Development Fund	..	1,65,14,142
Amount met from Reserve Fund	..	68,72,865
Amount financed from Ordinary Revenue	4,99,13,340	16,74,12,998
Total (Voted)	10,62,76,572	1,38,25,69,250

No. 91-G—ACCOUNT of PAYMENTS to PAKISTAN for UNIQUE INSTITUTIONS during and to end of the year 1960-61

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Payments to the Government of Pakistan for setting up Unique Institutions	..	2,47,26,000
Total (Voted)	..	2,47,26,000

No. 91-H—STATEMENT showing by MAJOR HEADS the PLAN EXPENDITURE incurred

Major Head	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7—Land Revenue	3,69,530	4,29,935	1,00,000	21,65,805	31,17,444	..	1
10—Forest	2,52,66,694	17,97,250	43,09,572	52,21,866	15,26,059	18,91,492	2
15-f—Open Lines Works—Revenue	11,49,64,688	..	..	..	..	..	3
17—Interest on Irrigation Works (Commercial) . . . . .	..	..	..	..	..	..	4
18—Other Revenue Expenditure financed from Ordinary Revenues.	6,46,582	..	1,33,729	9,11,909	10,63,781	25,13,837	5
25—General Administration	3,41,930	29,53,120	35,55,360	1,75,48,391	12,99,775	4,82,769	6
27—Administration of Justice . . . . .	..	..	..	..	5,001	..	7
28—Jails . . . . .	..	4,10,926	..	2,81,251	..	3,36,612	8
29—Police . . . . .	..	..	..	..	..	..	9
50—Ports and Pilotage . . . . .	..	..	64,394	..	..	..	10
30-A—Mercantile Marine	2,93,440	..	..	..	..	..	11
52-A—Dangs District . . . . .	..	..	..	..	15,35,386	..	12
34—Tribal Areas	69,39,696	..	..	..	..	..	13
36—Scientific Departments	9,19,49,418	4,129	..	3,98,150	53,407	6,034	14
37—Education	34,41,19,546	3,53,28,574	3,08,74,924	5,60,61,181	(b) 3,67,75,889	2,79,52,643	15
38—Medical	5,10,34,029	1,67,19,137	45,59,570	1,51,21,766	(c) 33,57,598	54,95,159	16
39—Public Health	2,50,71,251	91,10,522	82,06,732	2,00,64,817	81,80,713	62,34,951	17
40—Agriculture	6,00,82,514	1,31,31,074	1,01,79,265	3,17,60,501	(d) 1,83,71,963	69,54,701	18
40-A—Rural Development	77,45,352	..	..	..	..	4,69,677	19
41—Animal Husbandry	1,90,21,316	90,05,995	15,00,629	1,03,45,858	15,81,746	13,47,107	20
42—Co-operation	81,53,760	1,16,57,575	72,59,415	33,78,118	66,60,240	13,24,202	21
45—Industries and Supplies	23,80,69,915	73,88,069	71,76,385	1,76,24,021	55,82,539	47,00,296	22
45-A—Capital Outlay on Industrial Development	2,17,826	..	..	..	..	..	23
4.—Broadcasting	16,4,057	..	..	..	..	..	24
47—Miscellaneous Departments	3,38,24,347	1,85,11,594	2,10,081	20,61,813	1,00,86,953	1,08,32,523	25
50—Civil Works	19,80,349	80,36,625	1,53,20,292	51,37,985	(e) 28,93,014	1,05,60,390	26
50-A—Capital Outlay on Civil Works—financed from Revenue	..	..	..	..	..	..	27
51-B—Other Revenue Expenditure connected with Multi-purpose River Schemes.	64,74,958	..	..	95,920	15,090	..	28
52-A—Other Revenue Expenditure connected with Electricity Schemes.	8,96,432	3,86,548	..	..	..	..	29
53—Stationery and Printing . . . . .	..	..	..	..	..	5,92,408	30
57—Miscellaneous	16,71,75,491	15,18,516	25,14,347	45,40,186	77,93,919	15,43,701	31
61—Grants-in-aid to State Governments	9,55,42,100	..	..	..	..	..	32
65-A—Expenditure connected with Post-War Planning and Development.	..	..	..	..	..	..	33
65-L—Community Development Projects, National Extension Service and Local Development Works.	18,61,60,944	(a) 3,88,62,083	1,66,34,271	6,21,80,398	1,92,95,271	1,41,63,785	34
Carried over	1,52,19,76,494	17,52,50,572	11,25,98,066	24,78,76,949	12,96,95,808	9,74,02,287	35

(a) Excludes Rs. 22,005 being repayment to the Contingency Fund of the advances taken but not recouped in the previous year.
 (b) Includes expenditure of Rs. 34,37,500 met from the Contingency Fund.
 (c) Includes expenditure of Rs. 69,141 met from the Contingency Fund.
 (d) Includes expenditure of Rs. 58,71,850 met from the Contingency Fund.
 (e) Includes expenditure of Rs. 1,00,000 met from the Contingency Fund.

During the year 1960-61 by the CENTRAL and STATE GOVERNMENTS.

DEPARTMENTS

Item No.	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (*)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	10,42,208	..	33,78,818	3,60,252	1,43,532	1,28,28,596	13,02,663	2,21,45,160	..	..	4,73,87,953
2	58,60,328	15,68,783	30,24,578	47,84,255	13,60,394	48,51,298	41,59,383	80,70,642	46,54,022	17,68,078	7,83,64,994
3	..	..	..	..	..	..	..	..	..	..	11,49,64,688
4	..	..	..	1,99,63,214	..	..	..	..	..	..	1,99,63,214
5	..	..	37,14,941	77,50,797	5,67,150	8,08,333	9,64,186	..	25,64,497	7,40,459	2,23,83,201
6	8,84,727	16,69,740	6,44,14,769	2,86,419	21,83,536	16,39,046	..	7,42,074	6,71,316	1,64,775	3,16,37,756
7	..	..	14,075	..	..	..	..	..	..	..	19,076
8	88,585	4,34,231	62,859	..	1,39,078	..	..	..	..	..	17,53,545
9	..	591	..	..	..	..	..	..	..	..	591
10	..	..	1,72,268	1,45,423	..	..	..	..	2,00,000	..	5,82,085
11	..	..	..	..	..	..	..	..	..	..	2,93,440
12	..	..	47,383	..	..	..	..	..	..	..	15,82,749
13	..	..	..	..	..	..	..	..	..	..	69,39,696
14	1,54,708	..	2,90,392	4,39,259	8,87,194	1,79,225	..	5,55,788	..	..	9,49,17,704
15	3,96,54,143	4,02,22,901	6,14,22,418	2,36,30,451	1,77,06,606	2,86,68,593	5,87,69,474	3,74,98,380	12,69,94,743	68,17,221	96,95,06,747
16	86,09,515	75,98,829	1,01,01,678	71,82,268	78,10,612	69,11,009	71,72,961	1,24,12,465	3,09,49,233	32,28,667	19,82,72,506
17	1,32,86,839	2,26,04,161	1,42,77,357	91,03,185	37,23,984	1,15,19,257	1,11,98,774	1,42,88,247	1,93,70,463	8,07,371	19,70,48,524
18	1,29,81,373	1,84,34,606	2,13,85,413	95,44,212	62,35,886	73,06,605	81,99,635	2,14,67,255	3,48,87,776	11,73,828	31,85,96,627
19	..	..	..	1,18,22,443	..	..	..	..	..	..	2,00,37,472
20	47,80,553	56,98,161	49,49,580	25,45,503	31,99,340	27,99,723	33,26,759	54,46,831	44,95,955	11,32,453	8,11,77,509
21	30,23,459	99,91,383	1,04,18,339	26,64,660	27,42,783	47,70,344	38,31,821 (b)	1,18,98,966	18,20,075	4,86,943	9,00,42,083
22	51,45,742	1,49,20,945	95,89,080	51,04,730	48,32,895 (g)	1,00,60,065	33,99,122	1,51,62,090	1,21,81,122	4,09,404	36,11,46,420
23	..	..	..	59,298	..	..	..	..	..	..	2,77,124
24	..	..	..	..	..	..	..	..	..	..	16,04,057
25	1,07,84,596	2,25,24,528	3,02,43,281	9,73,221	2,14,00,432	26,83,835	1,21,96,310	61,97,366	1,11,64,694	42,609	19,37,38,183
26	28,62,145	1,10,72,534	25,90,932	1,08,20,327	1,13,11,380	40,67,977	..	..	1,42,69,882	75,250	10,09,98,073
27	..	..	..	..	..	..	25,00,752	..	..	..	25,00,752
28	..	..	3,573	..	9,36,065	9,26,551	..	..	..	..	84,52,167
29	..	..	..	..	..	..	..	..	..	1,09,379	13,92,369
30	..	..	..	2,48,527	4,99,723	8,017	..	..	..	..	13,48,675
31	55,86,938	..	2,15,09,379	34,51,201	18,55,902	46,73,676	47,82,174	1,18,86,316	91,38,273	39,47,941	26,19,27,960
32	..	..	..	..	..	..	..	..	..	..	9,56,42,100
33	..	..	..	..	12,69,611	..	..	..	..	..	12,69,611
34	2,76,69,012	1,70,39,083	4,14,13,548	2,13,91,577	2,55,30,460	1,43,98,943	2,19,01,801	6,74,77,054	2,18,68,262	75,13,723	60,34,90,205
35	14,22,23,871	17,37,80,478	24,30,24,641	14,22,80,222	11,41,45,603	11,91,01,093	14,17,15,815	23,52,48,644	29,44,20,304	2,84,18,691	3,91,91,58,836

*) Includes expenditure of Rs. 32,942 met from Contingency Fund.

b) Excludes Rs. 62,614 being repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

c) Includes expenditure of Rs. 6,36,000 met from Contingency Fund.

d) Includes Rs. 1,50,000 met from Contingency Fund.

e) Includes figures for April, 1960 of the composite Bombay State.

M. and MM.—Extraordinary Items.

No. 91-II—STATEMENT showing by MAJOR HEADS the PLAN EXPENDITURE incurred

Major Head	STATE					
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,52,19,76,494	17,52,50,572	11,25,98,066	24,78,76,949	12,66,55,808	9,74,02,257
65-A—Capital Outlay on Forests	2,22,850	15,39,260	10,87,271	27,23,713	17,66,515	15,785
66—Capital Outlay on the Security Printing Press	..	..	..	..	..	..
67-A—Construction of Indian Railways—Commercial	84,70,47,532	..	..	..	..	..
67-B—Construction of Indian Railways—Strategic	4,77,91,188	..	..	..	..	..
68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial).	..	4,48,00,140	..	27,66,543	7,99,47,533	1,05,61,270
68-A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	19,07,047	2,96,90,750	1,15,63,985	4,48,17,543	1,26,53,954	1,50,12,567
69—Capital Outlay on Posts and Telegraphs	10,89,53,449	..	..	..	..	..
70—Capital Outlay on Improvement of Public Health	28,95,694	32,25,347	..	1,72,05,034	44,14,903	66,62,358
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	5,46,44,836	62,08,487	36,471	42,24,620	6,96,725	10,06,316
72—Capital Outlay on Industrial Development	69,51,87,368 (a)	1,26,97,392	57,93,060	49,97,959	(b) 1,20,76,515	68,85,542
72-A—Capital Outlay on Civil Aviation	3,45,71,540	..	..	..	..	..
72-B—Capital Outlay on Broadcasting	67,64,293	..	..	..	..	..
73—Capital Outlay on Ports	1,20,59,794	..	..	..	64,37,393	1,68,311
77—Capital Outlay on Currency and Coinage	69,042	..	..	..	..	..
77-A—Capital Outlay on Mints outside the Revenue Account	8,490	..	..	..	..	..
78—Jebhi Capital Outlay	2,32,60,687	..	..	..	..	..
79—Expenditure on New Capital for Punjab at Chandigarh	..	..	..	..	..	..
80—Family Development Schemes	..	..	..	..	..	..
80A—Capital Outlay on Multipurpose River Schemes	1,08,11,689	9,99,43,770	..	4,17,25,340	..	..
81—Capital Account of Civil Works outside the Revenue Account.	35,37,64,716	4,38,29,781	2,01,01,245	5,28,22,437	(c) 8,76,01,215	(d) 3,18,44,220
81A—Capital Outlay on Electricity Schemes	54,68,336	2,83,78,318	..	3,76,554	36,699	..
82—Capital Account of Other Works outside the Revenue Account.	..	10,63,069	70,729	1,52,79,793	2,54,468	9,17,771
82A—Capital outlay on R. H. Road Coordination Scheme outside the Revenue Account	..	..	..	..	..	..
82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	25,22,085	..	..	28,95,797	..	33,65,168
82-C—Capital Outlay on Slaughterhouses	100	..	..	..	..	..
82-D—Capital Outlay on Development Scheme	3,93,73,485	..	..	..	..	..
82-E—Capital Outlay on Schemes of Government Housing	—2,51,32,945	..	1,55,351	..	5,74,329	—14,00,579
82-F—Capital Outlay on Development Assistance from the Government of the United States of America	5,82,29,793	..	..	..	..	..
88—Capital Development	14,70,28,741	..	..	..	..	..
Total	4,13,16,35,895	5,00,29,826	16,29,63,975	47,09,2,480	32,66,96,907	17,91,57,429

(a) Includes Rs. 2,50,000 expenditure on the R. H. Road Coordination Scheme in 1958-59 but not included in the previous year.
 (b) Includes expenditure of Rs. 15,00,000 met from Contingency Fund.
 (c) Includes expenditure of Rs. 8,70,450 met from Contingency Fund.
 (d) Includes expenditure of Rs. 8,21,394 met from Contingency Fund.

for the year 1960-61 by the CENTRAL and STATE GOVERNMENTS—concl'd.

GOVERNMENTS

	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra (z)	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	14,22,23,871	17,37,80,476	24,30,24,041	14,22,80,222	11,41,45,603	11,91,01,093	14,17,15,815	23,52,48,644	29,44,20,304	2,84,18,091	2,91,91,59,536
1	..	27,34,092	26,38,738	..	3,14,218	..	..	..	..	3,94,480	1,33,76,925
2	..	..	..	..	..	..	..	..	..	..	..
3	..	..	..	..	..	..	..	..	..	..	84,70,47,732
4	..	..	..	..	..	..	..	..	..	..	4,77,91,188
5	1,56,80,938	4,04,30,026	11,40,70,629	8,28,80,017	78,68,313	4,35,12,919	8,28,11,518	..	79,16,175	44,55,118	52,86,84,144
6	1,90,17,740	1,64,91,525	2,68,18,999	61,71,778	31,56,291	..	..	..	..	1,24,67,703	19,87,69,782
7	..	..	..	..	..	..	..	..	..	..	10,89,53,449
8	34,01,685	55,27,997	1,31,44,998	10,68,934	13,74,246	..	58,73,715	..	..	36,52,657	7,05,07,569
9	18,26,629	1,03,338	16,41,026	..	38,98,442	-4,42,699	4,55,618	..	9,67,307	..	7,57,67,111
10	42,21,349	14,20,310	1,84,00,000	2,40,34,512	21,74,295	(c) 15,08,326	..	..	67,29,324	49,67,938	1,00,21,43,959
11	..	..	..	..	..	..	..	..	..	..	3,15,71,540
12	..	..	..	..	..	..	..	..	..	..	87,64,283
13	..	..	15,40,433	..	5,09,921	..	..	..	..	..	2,97,15,658
14	..	..	..	..	..	..	..	..	..	..	69,012
15	..	..	..	..	..	..	..	..	..	..	8,499
16	..	..	..	..	..	..	..	..	..	..	2,32,60,687
17	..	..	..	..	..	1,15,06,563	..	..	..	..	1,15,06,563
18	..	..	57,352	..	..	..	..	..	..	..	57,352
19	3,25,95,435	..	..	..	5,55,99,475	5,40,96,420	4,46,86,274	..	4,25,37,977	..	38,19,95,459
20	5,18,61,734	2,57,07,262	6,14,07,774	7,02,89,102	2,58,82,996	4,40,23,152	5,59,01,164	..	2,83,32,093	2,32,34,616	97,65,16,512
21	..	..	6,68,77,087	8,13,86,171	82,28,557	..	..	..	..	1,07,73,550	29,15,25,674
22	..	98,84,821	3,45,837	6,92,943	20,87,364	..	..	..	10,61,70,361	24,91,614	13,98,57,112
23	..	..	..	..	..	8,00,000	..	..	..	..	8,00,000
24	..	..	..	1,12,87,003	..	..	..	..	..	..	1,99,77,049
25	..	..	..	..	..	..	..	..	..	..	109
26	..	..	..	..	..	..	..	..	..	..	3,93,73,485
27	83,75,229	37,32,522	-10,79,050	61,09,220	..	..	..	..	..	..	-46,76,318
28	..	..	..	..	..	..	..	..	..	..	3,62,29,794
29	..	..	..	..	..	..	..	..	..	..	14,72,38,311
30	27,91,87,610	27,98,12,379	54,98,88,554	42,62,59,902	22,52,39,721	27,41,05,774	33,14,41,100	23,52,48,644	48,70,72,641	9,08,54,473	8,84,84,92,261

(d) Excludes Rs. 10,00,000 being repayment to the Contingency Fund of the advances taken but not recouped in the previous year.

(e) Includes figures for April, 1960 of the composite Bombay State.

Section N—Public Debt.

Debt of the Central Government

The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent Debt and 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.

The Public Debt of the Central Government consists of rupee loans raised in India, sterling loans raised in England, and dollar loans viz. (i) Loans from the International Bank for Reconstruction and Development, (ii) Loans from the U.S.A. for purchase of American wheat, (iii) Development Assistance Loan from the U.S.A., (iv) Loans from Development Loan Fund, U.S.A., (v) Loan from U.S.A. under Public Law 480, (vi) Loan from Export Import Bank, U.S.A. and (vii) First and Second Wheat Loans from Canada, Loans from the Federal Republic of Germany for Rourkela Steel Plant and Deutsche Bank Loans (1959), and 1960, Loan from the U.S.S.R. on account of cost of Steel Plant, Equipment, etc. and Assistance for the establishment of Industrial Enterprises, and for the Construction of Petroleum Refinery and Loan from Export Import Bank, U.S.A. At the end of 1960-61 the rupee loans bearing interest amounted in round figures to Rs. 39,49 crores and the dollar loans to £19.6 million, dollar loans to Rs. 4,68 crores, loans from the Federal Republic of Germany to Rs. 103 crores, the U.S.S.R. Loans to Rs. 57 crores and loans from Japan to Rs. 10 crores or to a total interest bearing debt of Rs. 21 crores, if the sterling figures be converted into rupees at the rate of 1s. 6d. a rupee. The balance of rupee debt not bearing interest amounting to Rs. 22,41,81,144 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 the discharge of loans; after this period the unclaimed amounts are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also met from Revenue. Similarly, the balance of £19,415 under debt not bearing interest in England represents the balance of 4½ per cent Stock, 1958-68, India 3½ per cent Stock, 1931 (or after) and India 3 per cent Stock, 1948, which remained unclaimed on 31st March, 1961. There is besides a balance of rupee debt amounting to Rs. 15,46,43,35 which is interest free.

Debt of State Governments.

3. The Public Debt of the State Governments is divided in the accounts into four classes, I—Permanent Debt, II—Floating Debt, III—Loans from the Central Government and IV—Other Loans. 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 are recorded under the Head "III—Loans from the Central Government". The balances of the liabilities of the Provincial (State) Governments to the Provincial Loans Fund on 31st March, 1937, which were not cancelled under the scheme for centralisation 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.

Loans taken by State Governments from the Reserve Bank of India (other than Ways and Means advances) and from other similar private bodies, are recorded under the head "IV—Other Loans".

4. The balances shown in Account Nos. 92 and 92-A exhibit the ultimate liability of Government as represented by the original value of outstanding debt.

92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the AMOUNT of DEBT at the commencement and close of the year.

—	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA					
PERMANENT DEBT					
LOANS BEARING INTEREST					
Permanent Loan, 1972	49,17,27,100	..	49,17,27,100	..	49,17,27,100
Permanent Loan 1973	49,51,43,600	..	49,51,43,600	..	49,51,43,600
Permanent Loan, 1973, Adhoc Issue	3,00,00,00,000	..	3,00,00,00,000	..	3,00,00,00,000
Permanent Loan 1974	81,06,38,900	..	81,06,38,900	..	81,06,38,900
Permanent Loan, 1949 . . . . .	..	98,04,97,800	98,04,97,800	..	98,04,97,800
Permanent National Plan Bonds, 1957, IV Series,	56,99,30,200	..	56,99,30,200	..	56,99,30,200
Permanent National Plan Bonds, 1958, V Series,	34,33,89,500	30,00,00,000	64,33,89,500	..	64,33,89,500
Carried over	5,71,98,29,300	1,28,04,97,800	6,99,13,27,100	..	6,99,13,27,100

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of, during the year ended 31st March, 1961 and the AMOUNT of DEBT at the commencement and close of the year—1960

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA—contd.					
PERMANENT DEBT—contd.					
LOANS BEARING INTEREST—contd.					
Brought forward	5,71,08,29,300	1,28,04,97,800	6,99,13,27,100	..	6,99,13,27,100
3½ per cent Loan, 1974	86,63,52,900	..	86,63,52,900	..	86,63,52,900
3½ per cent National Plan Bonds (First Series), 1961	75,28,99,700	..	75,28,99,700	..	75,28,99,700
3½ per cent Bonds, 1963	58,05,91,900	100	58,05,92,000	..	58,05,92,000
3½ per cent National Plan Loan, 1964	1,58,12,83,400	..	1,58,12,83,400	..	1,58,12,83,400
3½ per cent National Plan Bonds (Second Series), 1965	1,53,67,91,600	..	1,53,67,91,600	..	1,53,67,91,600
3½ per cent Bonds, 1966 . . . . .	..	82,65,41,100	82,65,41,100	..	82,65,41,100
3½ per cent National Plan Bonds (Third Series), 1967	93,81,83,100	10,00,00,000	1,03,81,83,100	..	1,03,81,83,100
3½ per cent Loan, 1968	70,00,00,000	..	70,00,00,000	..	70,00,00,000
3½ per cent Bonds, 1969	1,37,90,92,800	10,00,00,000	1,47,90,92,800	..	1,47,90,92,800
3½ per cent Bonds, 1962	1,07,27,35,600	..	1,07,27,35,600	..	1,07,27,35,600
3 per cent Loan, 1896-97	8,93,33,400	..	8,93,33,400	..	8,93,33,400
3 per cent Conversion Loan, 1946 (a)	2,48,91,35,810	..	2,48,91,35,810	12,641	2,48,91,35,810
3 per cent Loan, 1963-65	1,16,17,46,100	..	1,16,17,46,100	..	1,16,17,46,100
3 per cent Loan, 1964	30,33,10,400	..	30,33,10,400	..	30,33,10,400
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 Bhopal Loan, 1966-76	1,21,73,200	..	1,21,73,200	..	1,21,73,200
3 per cent First Development Loan, 1970-75	1,15,05,83,200	..	1,15,05,83,200	..	1,15,05,83,200
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
15 Year Annuity Certificates (1st Series)	1,30,86,572	..	1,30,86,572	9,18,466	1,21,68,106
15 Year Annuity Certificates (2nd Series)	1,62,58,902	69,70,200	2,32,29,102	8,59,505	2,23,69,597
Carried over	22,93,20,54,184	2,31,46,09,200	25,24,66,63,384	17,90,612	25,24,66,63,384

(a) Differs from last years closing balance due to rounding.

ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the AMOUNT of DEBT at the commencement and close of the year—contd.

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
DEBT RAISED IN INDIA—contd.					
REMANENT DEBT—contd.					
BEARING INTEREST—contd.					
Brought forward	25,93,26,54,184	2,31,40,09,200	25,24,66,63,384	17,90,612	25,24,42,73,772
Government Loan—					
Government of Hyderabad State Government Loan, 1963.	3,34,70,800	..	3,34,70,800	..	3,34,70,800
Government of Hyderabad State Government Loan, 1967.	2,12,45,500	..	2,12,45,500	..	2,12,45,500
Government of Hyderabad State Government Loan, 1968.	2,18,01,600	..	2,18,01,600	..	2,18,01,600
Government Loan, 1951—61	6,58,99,714	..	6,58,99,714	..	6,58,99,714
Government Loan, 1974	4,40,00,000	..	4,40,00,000	..	4,40,00,000
Government Loan, 1975	6,85,71,429	..	6,85,71,429	..	6,85,71,429
Government Loan, 1953—63	5,38,42,286	..	5,38,42,286	..	5,38,42,286
Government Loan, 1964	3,85,71,400	..	3,85,71,400	..	3,85,71,400
Way Shares	28,80,483	..	28,80,483	..	28,80,483
Loans bearing interest	23,28,23,37,396	2,31,40,09,200	25,59,63,46,596	17,90,612	25,59,45,55,984
NOT BEARING INTEREST					
Government War Bonds, 1921	..	..	..	(e)—300	300
Government Loan, 1940—43	7,200	..	7,200	7,200	..
Government Loan, 1945—55	18,36,800	..	18,36,800	4,500	18,32,300
Government Loan, 1950—55	44,600	..	44,600	..	44,600
Government Loan, 1955—60	28,15,800	..	28,15,800	1,04,600	27,11,200
Government Loan, 1958—68	21,93,300	..	21,93,300	2,500	21,90,800
Government Bonds, 1943	27,600	..	27,600	..	27,600
Government Loan, 1940-70	63,30,26,300	..	63,30,26,300	59,37,54,608	3,92,71,692
Government Loan, 1942-43	10,86,600	..	10,86,600	19,000	10,67,600
Government Loan, 1954-55	15,08,800	..	15,08,800	37,000	14,71,800
Government Loan, 1965	18,10,529	..	18,10,529	29,500	17,81,029
Government Loan, 1879	3,34,500	300	3,34,800	14,300	3,20,800
Government Loan, 1900-01	16,09,900	..	16,09,900	38,500	15,71,400
Government Loan, 1947—50	21,02,500	..	21,02,500	199	21,02,301
Government Loan, 1954—59	97,80,200	..	97,80,200	1,500	97,78,700
Loans not bearing interest	67,81,84,429	200	67,81,84,629	60,43,98,208	6,37,86,421
Loans bearing interest	23,28,23,37,396	2,31,40,09,200	25,59,63,46,596	17,90,612	25,59,45,55,984

(e) This amount of two lakh Government Promissory Notes in respect of this Bond claimed by a resident of Pakistan. The amount had been credited to revenue. Payment of this amount has been authorised and pending reimbursement to Pakistan the amount is retained to this head by minus debit.

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of, Debt during the year ended 31st March, 1961 and the AMOUNT of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount 31st Mar. 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA—<i>contd.</i>					
PERMANENT DEBT—<i>contd.</i>					
Brought forward					
Loans bearing interest	23,28,23,37,336	2,31,40,00,200	25,59,63,46,596	17,90,612	25,59,45,75,784
Loans not bearing interest	65,81,84,429	200	65,81,84,629	59,48,03,108	6,33,76,521
LOANS NOT BEARING INTEREST—<i>contd.</i>					
2 per cent Bonds, 1941	300	..	300	..	300
3 per cent Defence Bonds, 1946	10,92,195	..	10,92,195	12,900	10,79,295
3 per cent Loan, 1949—52	1,42,24,500	..	1,42,24,500	26,400	1,41,98,100
3 per cent Loan, 1951—54	1,62,99,600	..	1,62,99,600	17,300	1,62,82,300
3 per cent Loan, 1953-55	65,43,535	..	65,43,535	1,54,700	63,88,835
3 per cent Victory Loan, 1957	2,47,66,500	..	2,47,66,500	14,32,050	2,32,34,450
3 per cent Loan, 1958	23,65,600	..	23,65,600	1,50,100	22,06,500
3 per cent Second Victory Loan, 1959—61	3,67,14,700	..	3,67,14,700	79,74,000	2,87,40,700
2½ per cent Loan, 1948—52	44,06,800	..	44,06,800	3,600	44,03,200
2½ per cent Loan 1960	45,63,06,800	..	45,63,06,800	44,49,88,600	1,13,18,200
2½ per cent Bonds, 1950	1,40,46,600	..	1,40,46,600	..	1,40,46,600
2½ per cent Loan, 1955	27,500	..	27,500	..	27,500
2½ per cent Bhopal War Bonds, 1957	20,400	..	20,400	..	20,400
2½ per cent Loan, 1954	2,70,73,600	..	2,70,73,600	1,600	2,70,72,000
Hyderabad Loans—					
6 per cent Loan issued in 1331F repayable after 1351-61F (6 per cent Loan, 1941)	11,914	..	11,914	..	11,914
6 per cent Loan issued in 1329F repayable after 1352 F (6 per cent Loan 1942)	44,314	..	44,314	171	44,143
5½ per cent Loan issued in 1341F repayable after 1352-62F (5½ per cent Loan 1942)	31,029	..	31,029	1,029	30,000
3½ per cent Loan issued in 1314F repayable after 1355—65-F (3½ per cent Loan 1945)	40,286	..	40,286	2,400	37,886
2½ per cent Development Loan 1954—59	1,15,92,080	..	1,15,92,080	8,82,769	1,07,09,311
2½ per cent Second Development Loan, 1955—60	(a) 4,23,60,771	..	4,23,60,771	4,15,08,082	8,08,696
Total—Loans not bearing interest	1,31,61,53,753	200	1,31,61,53,953	1,09,19,72,809	22,41,81,144
Carried over	24,59,84,91,149	2,31,40,09,400	26,91,25,00,549	1,99,37,63,421	25,91,87,57,128

(a) Differs from last year's closing balance due to rounding.

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the AMOUNT of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA—<i>concl.</i>					
PERMANENT DEBT—<i>concl.</i>					
Brought forward	24,59,84,91,149	2,31,40,09,400	26,91,25,00,549	1,09,37,63,421	25,81,87,37,128
INTEREST FREE LOANS					
Three-year Interest Free Defence Bonds 1949	2,03,510	..	2,03,510	483	2,03,027
Five-year Interest Free Prize Bonds, 1949	28,44,831	..	28,44,831	(-)37,170	28,82,001
Five-year Interest Free Prize Bonds, 1965	..	15,63,19,807	15,63,19,807	..	15,63,19,807
Total—Interest Free Loans	30,48,341	15,63,19,807	15,93,68,148	(-)36,687	15,94,04,835
Total—Permanent Debt	24,60,15,39,490	2,47,03,29,207	27,07,18,68,697	1,09,37,26,734	25,97,81,41,963
FLOATING DEBT					
Treasury Bills	12,97,60,25,000	46,48,63,50,000	59,46,23,75,000	48,39,94,25,000	11,06,29,50,000
Securities issued to the International Monetary Fund and International Bank for Reconstruction and Development.	2,72,44,00,000	3,45,00,000	2,75,89,00,000	1,71,00,000	2,74,18,00,000
Total—Floating Debt	15,70,04,25,000	46,52,08,50,000	62,22,12,75,000	48,41,65,25,000	13,80,47,50,000
Other Loans—					
Loans from National Co-operative Development & Warehousing Board.	(a) 44,810	..	44,810	44,810	..
Total Debt raised in India	40,30,20,09,300	48,99,11,79,207	89,29,31,88,507	49,51,02,96,544	39,78,28,91,963
B—DEBT RAISED IN ENGLAND					
PERMANENT DEBT					
LOANS BEARING INTEREST—					
India 2½ per cent Stock, 1926 (or after)	59,602	..	59,602	7,612	51,990
Loans from Lazard Bros. & Co. Ltd., London	10,000,000	1,500,000	11,500,000	..	11,500,000
Loans from the Government of U.K.—					
For Durgapur Steel Plant	15,000,000	..	15,000,000	..	15,000,000
For Oil India (Private) Ltd.	1,720,000	670,000	2,390,000	..	2,390,000
Second Loan from Export Credit Guarantee Department (Second Anglo-Indian Credit Agreement, 1958).	28,500,000	..	28,500,000	..	28,500,000
Third Loan from Export Credit Guarantee Department U.K.—India (General) Credit Agreement, 1959]	6,597,000	12,403,000	19,000,000	..	19,000,000
Fourth Loan from Export Credit Guarantee Department U.K.—India (General) Credit Agreement, 1960].	..	10,000,000	10,000,000	..	10,000,000
Fifth Loan from Export Credit Guarantee Department U.K.—India (General) Credit Agreement 1960].	..	5,000,000	5,000,000	..	5,000,000
Railway Debenture Stocks—					
East Indian Railway 4½ per cent (Irredeemable)	6,620	..	6,620	2,290	4,330
South Indian Railway 4½ per cent Perpetual Debenture Stock.	910	..	910	300	610
Eastern Bengal Railway 4 per cent (Irredeemable)	2,069	..	2,069	..	2,069
West Indian Peninsula Railway 4 per cent (Irredeemable).	9,720	..	9,720	880	8,840
Liability assumed by India in respect of the British Government 5 per cent War Loan (1929—47).	(b) 15,466,928	..	15,466,928	..	15,466,928
Total Loans bearing Interest Carried over £	77,362,849	29,573,000	106,935,849	11,082	106,924,767
Debt raised in India carried over Rs.	40,30,20,09,300	48,99,11,79,207	89,29,31,88,507	49,51,02,96,544	39,78,28,91,963

(a) Differs from last year's closing balance due to *Proforma* transfer of the amount from Section "O—Loans and Advances by the Central Government—Loans to Local funds Privates Parties etc.—Miscellaneous Loans and Advances".

(b) Excludes the proportion (7½ per cent) assumed by the Government of Burma on Separation, viz. £1,254,075. Payment of the Interest on this liability has been suspended from 1st July 1931.

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the AMOUNT of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
Debt raised in India— Brought forward	40,30,20,09,300	48,99,11,79,207	89,29,31,88,507	49,51,02,96,544	39,78,28,91,965
B—DEBT RAISED IN ENGLAND—<i>concl'd.</i>					
	£	£	£	£	£
Brought forward	77,362,849	29,573,000	106,935,849	11,082	196,924,767
LOANS NOT BEARING INTEREST					
India 4½ per cent Stock, 1950—55.	100	..	100	100	..
India 4½ per cent Stock, 1958—68.	900	..	900	..	..
India 3½ per cent Stock, 1931 (or after).	15,294	..	15,294	2,447	12,847
India 3 per cent Stock, 1948	5,668	..	5,668	..	5,668
Total Loans not bearing Inter- est.	21,962	..	21,962	2,547	19,415
Total Debt raised in England	77,384,811	29,573,000	106,957,811	13,629	106,944,182
Total Debt raised in England converted into Rs. at £ 1 = Rs. 13-1/3.	Rs. 1,03,17,97,484	39,43,06,667	1,42,61,04,151	1,81,715	1,42,59,22,439
C—OTHER DEBT					
	Rs.	Rs.	Rs.	Rs.	Rs.
Loans from the International Bank for Reconstruction and Development—					
Railway Project Loan I	5,83,60,112	..	5,83,60,112	1,20,86,386	4,62,73,726
Railway Project Loan II	41,78,73,414	1,02,54,410	42,81,27,824	..	42,81,27,824
Railway Project Loan III	21,96,45,050	18,59,47,540	40,55,92,590	..	40,55,92,590
Railway Project Loan IV	5,26,28,850	17,92,52,881	23,18,81,731	..	23,18,81,731
Railway Project Loan V	..	6,41,04,164	6,41,04,164	..	6,41,04,164
Bokaro Konar Project Loan (1st DVC Loan).	(a) 5,87,92,857	..	5,87,92,857	46,09,524	5,41,83,333
Damodar Valley Project Loan (2nd DVC Loan).	4,41,52,381	..	4,41,52,381	16,47,619	4,25,04,762
Damodar Valley Corporation Loan (3rd DVC Loan).	6,40,91,0	2,16,91,022	8,57,82,025	..	8,57,82,025
Koyna Project Loan	1,05,28,887	3,29,23,540	4,34,52,427	..	4,34,52,427
Loans from the Government of U.S.A. for the purchase of American Wheat.	88,68,52,655	..	88,68,52,655	..	88,68,52,655
Development Assistance Loan from the Government of U.S.A.	45,74,37,520	9,78,30,114	55,52,67,634	4,42,007	55,48,25,627
Loan from Development Loan Fund, U.S.A.	30,95,31,916	38,75,05,918	69,70,37,834	3,02,61,915	66,67,75,919
Loan from U.S.A. under Public Law, 480.	22,87,00,421	55,00,66,487	77,87,66,908	..	77,87,66,908
Loan from Export Import Bank, U.S.A.	8,25,70,499	17,15,00,958	25,40,71,457	..	25,40,71,457
First Wheat Loan from Canada	11,51,45,956	..	11,51,45,956	1,64,49,422	9,86,96,534
Second Wheat Loan from Canada	4,19,96,901	..	4,19,96,901	..	4,19,96,901
Carried over—					
Other Debt	Rs. 3,04,83,08,422	1,70,10,77,034	4,74,93,85,456	6,54,96,873	4,68,38,88,583
Debt raised in England	Rs. 1,03,17,97,484	39,43,06,667	1,42,61,04,151	1,81,715	1,42,59,22,439
Debt raised in India	Rs. 40,30,20,09,300	48,99,11,79,207	89,29,31,88,507	49,51,02,96,544	39,78,28,91,965

(a) Differs from last year's closing balance due to rounding.

92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the Amount of DEBT at the commencement and close of the year—concl'd.

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
Debt forward—					
Debt Raised in India	40,30,20,09,300	48,99,11,79,207	89,29,31,88,507	49,51,02,96,544	39,78,28,91,963
Debt Raised in England	1,03,17,97,484	39,43,06,667	1,42,61,04,151	1,81,715	1,42,59,22,436
Other Debt	3,04,83,08,422	1,70,10,77,034	4,74,93,85,456	6,54,96,873	4,68,38,88,583
OTHER DEBT—concl'd.					
Plant Machinery etc. from the Federal Republic of Germany for the Rourkela Steel Plant.	53,66,61,443	8,02,40,522	61,69,01,965	5,63,16,212	56,05,85,753
Deutsche Marks Loan 1959 from the Federal Republic of Germany.	(a)18,68,24,187	7,93,650	18,76,17,837	..	18,76,17,837
Deutsche Marks Loan, 1960 from the Federal Republic of Germany.	..	28,36,73,469	28,36,73,469	..	28,36,73,469
Plant of Steel Plant, Equipment, etc. received from the U.S.S.R.	52,17,44,278	1,38,13,949	53,55,58,227	5,50,84,506	48,04,73,921
Assistance from the Govern- ment of U.S.S.R., for the establishment of Industrial Enterprises.	1,03,95,651	7,96,71,885	9,00,67,536	..	9,00,67,536
Assistance from the Govern- ment of U. S. S. R. for the construction of Petroleum Refinery.	..	42,71,000	42,71,000	..	42,71,000
Loan from Export Import Bank of Japan.	1,01,22,920	8,92,35,164	9,93,58,084	..	9,93,58,084
Total Other Debt	4,31,40,56,901	2,25,27,76,673	6,56,68,33,574	17,68,97,391	6,38,99,36,183
Total—Public Debt of the Central Government.	45,64,78,63,685	51,63,82,62,547	97,28,61,26,232	49,68,73,75,650	47,59,87,50,582

Summary

	1st April, 1960			31st March, 1961	
	Permanent Debt	Floating Debt	Other Loans	Permanent Debt	Floating Debt
	Rs.	Rs.	Rs.	Rs.	Rs.
Debt bearing Interest—					
In India	23,28,23,37,396	15,70,04,25,000	..	25,59,45,55,984	13,80,47,50,000
In England	1,03,15,04,655	..	..	1,42,56,63,561	..
Other Debt	4,31,40,56,901	..	..	6,38,99,36,183	..
Total	28,62,78,98,952	15,70,04,25,000	..	33,41,01,55,728	13,80,47,50,000
Debt not bearing Interest—					
In India	1,31,61,53,753	..	44,810	22,41,81,144	..
In England	2,92,829	..	..	2,58,875	..
Total	1,31,64,46,582	..	44,810	22,44,40,019	..
Interest Free Debt—					
In India	30,48,341	..	..	15,94,04,835	..
Total Public Debt of the Central Government	29,94,73,93,875	15,70,04,25,000	44,810	33,79,40,00,582	13,80,47,50,000
	45,64,78,63,685			47,59,87,50,582	

(a) Differs from last years closing balance due to rounding.

No. 92-A—ACCOUNT of PUBLIC DEBT of the STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the AMOUNTS of DEBT at the commencement and close of the year.

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ANDHRA PRADESH					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent Andhra Pradesh State Development Loan, 1970	5,48,92,300	..	5,48,92,300	..	5,48,92,300
4 per cent Andhra Pradesh State Development Loan, 1967	5,00,16,000	..	5,00,16,000	..	5,00,16,000
4 per cent Andhra Pradesh State Development Loan, 1968	6,56,14,600	..	6,56,14,600	..	6,56,14,600
4 per cent Andhra Pradesh State Development Loan, 1971	6,55,25,700	(a)2,49,600	6,57,75,300	..	6,57,75,300
4 per cent Andhra Pradesh State Development Loan, 1969 . . . . .	..	9,77,47,300	9,77,47,300	..	9,77,47,300
FLOATING DEBT—					
Other Floating Loans	5,17,36,702	32,54,24,696	37,71,61,398	24,14,04,905	13,57,56,493
Loans from the Central Government	1,42,78,06,012	35,57,11,975	1,78,35,17,987	20,11,72,323	1,58,23,45,664
Other Loans	3,73,57,584	2,50,80,639	6,24,38,223	18,01,875	6,06,36,348
Total Government of Andhra Pradesh	1,75,29,48,898	80,42,14,210	2,55,71,63,108	44,43,79,103	2,11,27,84,005
GOVERNMENT OF ASSAM					
PERMANENT DEBT—					
4 per cent Assam Loan, 1971	2,76,39,900	..	2,76,39,900	..	2,76,39,900
FLOATING DEBT—					
Other Floating Loans . . . . .	..	20,00,000	20,00,000	..	20,00,000
Loans from the Central Government	39,64,38,129	8,52,00,333	48,16,38,462	2,42,62,203	45,73,76,259
Other Loans	64,95,089	7,61,550	72,56,639	4,47,954 (b)6,05,029	69,08,685 (b)6,05,029
Total Government of Assam	43,05,73,118	8,79,61,883	51,85,35,001	2,47,10,157 (b)6,05,029	49,38,24,844 (b)6,05,029
GOVERNMENT OF BIHAR					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent Bihar State Development Loan, 1970	2,76,70,700	..	2,76,70,700	..	2,76,70,700
4 per cent Bihar State Development Loan, 1963	1,31,29,200	..	1,31,29,200	..	1,31,29,200
4 per cent Bihar State Development Loan, 1967	1,54,01,701	..	1,54,01,701	..	1,54,01,701
4 per cent Bihar State Development Loan, 1968	2,13,40,900	..	2,13,40,900	..	2,13,40,900
4 per cent Bihar State Development Loan, 1971	3,33,21,700	..	3,33,21,700	..	3,33,21,700
Zamindari abolition Compensation Bonds . . . . .	..	5,44,80,050	5,44,80,050	..	5,44,80,050
FLOATING DEBT					
Other Floating Loans . . . . .	..	42,69,00,000	42,69,00,000	40,28,00,000	2,41,00,000
Loans from the Central Government	1,31,27,71,760	33,29,69,829	1,64,57,41,589	8,09,36,524	1,56,48,05,065
Other Loans	1,79,42,661	10,18,300	1,89,60,961	8,59,112	1,81,01,849
Total Government of Bihar	1,44,15,78,622	81,53,68,179	2,25,69,46,801	48,45,95,636	1,77,23,51,165

(a) Represents the loan raised in 1959-60 but adjusted in 1960-61 accounts.

(b) Met from Contingency Fund.

92-A—ACCOUNT of PUBLIC DEBT of the STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the AMOUNTS of DEBT at the commencement and close of the year—contd.

	Amount, 1st April, 1960 (a) 1st May, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF GUJARAT					
PERMANENT DEBT—					
Loans bearing interest—					
4 per cent Gujarat State Development Loan, 1969 . . . . .	..	5,49,21,800	5,49,21,800	..	5,49,21,800
Land Compensation Bonds issued under Land Tenure Abolition Acts. . . . .	..	34,48,400	34,48,400	3,51,071	30,97,329
FLLOATING DEBT—					
Other Floating Loans	7,000	..	7,000	..	7,000
Loans from the Central Government	64,07,39,140	16,17,01,032	80,24,40,172	3,05,15,727	77,19,24,445
Other Loans	2,00,58,797	92,21,325	2,92,80,122	..	2,92,80,122
Total Government of Gujarat	66,08,04,937	22,92,92,557	89,00,97,494	3,08,66,798	85,92,30,696
GOVERNMENT OF KERALA					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent Kerala State Development Loan, 1970	3,27,10,400	33,000	3,27,43,400	..	3,27,43,400
4 per cent Travancore-Cochin State Development Loan, 1963	3,25,60,600	..	3,25,60,600	..	3,25,60,600
4 per cent Travancore-Cochin State Development Loan, 1968	2,22,08,200	..	2,22,08,200	..	2,22,08,200
4 per cent Kerala State Development Loan, 1969 . . . . .	..	4,09,40,600	4,09,40,600	..	4,09,40,600
4 per cent Kerala State Development Loan, 1971	4,47,07,700	..	4,47,07,700	..	4,47,07,700
3½ per cent Loan, 1956—61 (Cochin)	30,00,000	..	30,00,000	..	30,00,000
Loans not bearing interest—					
Borrowed Loans—					
5 per cent Debenture Loan 1091 M.E./1915-16 (Travancore)	18,700	..	18,700	600	18,100
4½ per cent Loan, 1956 (Travancore)	26,400	..	26,400	3,200	23,200
4 per cent Loan, 1952—54 (Travancore)	27,000	..	27,000	4,000	23,000
4 per cent Loan, 1953—55 (Cochin)	28,300	..	28,300	500	27,800
4 per cent Loan, 1955—58 (Cochin)	2,79,189	..	2,79,189	1,04,159	1,75,030
Other Floating Debt—					
Other Floating Loans	4,48,22,476	17,46,15,240	21,94,37,716	19,65,03,703	2,29,34,013
Loans from the Central Government	(b)43,43,99,791	18,48,10,518	61,92,10,309	8,64,44,190	53,27,66,119
Other Loans	2,30,59,852	32,36,154	2,62,96,006	11,13,605	2,51,82,401
Total Government of Kerala	63,78,48,608	40,36,35,512	1,04,14,84,120	28,41,73,957	75,73,10,163

For Gujarat only.

Differs from last years closing balance due to correction since made.

N.—Public Deb.

No. 92-A—ACCOUNT of PUBLIC DEBT of the STATE GOVERNMENTS showing the ADDITIONS to, and DISBURSEMENTS of, DEBT during the year ended 31st March, 1961 and the AMOUNTS of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount 31st March 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent Madhya Pradesh State Development Loan, 1970	2,21,29,500	5,000	2,21,34,500	..	2,21,34,500
4 per cent Madhya Pradesh State Development Loan, 1963	1,10,18,100	..	1,10,18,100	..	1,10,18,100
4 per cent Madhya Bharat State Development Loan, 1963	1,04,77,400	..	1,04,77,400	..	1,04,77,400
4 per cent Madhya Pradesh State Development Loan, 1967	1,63,12,400	..	1,63,12,400	..	1,63,12,400
4 per cent Madhya Bharat State Development Loan, 1968	1,11,25,800	..	1,11,25,800	..	1,11,25,800
4 per cent Madhya Pradesh State Development Loan, 1968	1,58,41,900	..	1,58,41,900	..	1,58,41,900
4 per cent Madhya Pradesh Loan, 1969 . . . . .	..	5,16,27,600	5,16,27,600	..	5,16,27,600
4 per cent Madhya Pradesh State Development Loan, 1971	5,27,36,700	88,200	5,28,24,900	..	5,28,24,900
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
Loans not bearing interest—					
Expired Loans—					
3 per cent Madhya Pradesh Loan, 1952	1,000	..	1,000	..	1,000
3 per cent Madhya Pradesh Loan, 1960	1,01,44,700	..	1,01,44,700	1,00,47,200	95,27,500
FLOATING DEBT—					
Other Floating Loans	11,00,000	18,46,00,000	18,57,00,000	18,57,00,000	..
Loans from the Central Government	(a)98,35,60,955	23,19,74,918	1,21,55,35,873	6,19,57,393	1,15,35,78,480
Other Loans	4,46,79,320	37,38,800	4,84,18,120	95,76,235	3,88,41,885
Total Government of Madhya Pradesh	1,20,96,74,675	47,20,34,518	1,68,17,09,193	26,72,80,828	1,41,44,28,365
GOVERNMENT OF MADRAS					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent Madras Government Loan, 1970	5,55,57,300	..	5,55,57,300	..	5,55,57,300
4 per cent Madras Government Loan, 1963	10,33,70,600	..	10,33,70,600	..	10,33,70,600
4 per cent Madras Government Loan, 1964	5,24,81,200	..	5,24,81,200	..	5,24,81,200
4 per cent Madras Government Loan, 1967	10,47,17,000	..	10,47,17,000	..	10,47,17,000
4 per cent Madras Government Loan, 1968	13,83,55,600	..	13,83,55,600	..	13,83,55,600
4 per cent Madras Government Loan, 1969 . . . . .	..	12,20,72,400	12,20,72,400	..	12,20,72,400
4 per cent Madras Government Loan, 1971	8,72,75,300	..	8,72,75,300	..	8,72,75,300
3½ per cent Madras Government Loan, 1962	3,01,49,300	..	3,01,49,300	..	3,01,49,300
2½ per cent Madras Government Loan, 1961	3,81,77,200	..	3,81,77,200	..	3,81,77,200
Loans not bearing interest—					
Expired Loans					
3 per cent Madras Government Loan, 1952	12,000	..	12,000	2,400	9,600
3 per cent Madras Government Loan, 1953	28,200	..	28,200	1,000	27,200
3 per cent Madras Government Loan, 1955	2,000	..	2,000	..	2,000
3 per cent Madras Government Loan, 1956	9,200	..	9,200	..	9,200
3 per cent Madras Government Loan, 1958	24,000	(b) 500	24,500	7,000	17,500
3 per cent Madras Government Loan, 1959	1,21,400	(b)5,000	1,26,400	46,100	80,300
3 per cent Madras Government Loan, 1960	2,78,44,000	..	2,78,44,000	2,78,39,100	4,900
3 per cent Madras Government Development Bonds, 1960	4,38,25,400	..	4,38,25,400	4,36,81,200	1,44,200
Loans from the Central Government	(a)18,16,14,59,302	18,16,70,707	1,34,31,30,009	6,67,11,923	1,27,64,18,086
Other Loans	3,95,67,505	2,07,52,025	6,03,19,530	10,15,786	5,93,03,744
Total Government of Madras	1,88,29,76,507	32,45,90,632	2,20,74,77,139	13,93,04,479	2,06,81,72,660

(a) Differs from last year's closing balance due to corrections since made.

(b) Due to rectification of misclassification in previous years.

2A—ACCOUNT of PUBLIC DEBT of the STATE GOVERNMENTS showing the ADDITIONS to and DISCHARGES of DEBT during the year ended 31st March, 1961 and the AMOUNTS of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MAHARASHTRA					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent Bombay State Development Loan, 1969	6,47,36,800	..	6,47,36,800	..	6,47,36,800
4½ per cent Bombay State Development Loan, 1970	6,48,61,800	..	6,48,61,800	..	6,48,61,800
4½ per cent Bombay State Development Loan, 1971	4,31,45,000	..	4,31,45,000	..	4,31,45,000
4½ per cent Saurashtra State Development Loan, 1963	1,11,05,100	..	1,11,05,100	..	1,11,05,100
4½ per cent Bombay State Development Loan, 1963	5,02,54,800	..	5,02,54,800	..	5,02,54,800
4½ per cent Bombay State Development Loan, 1964	3,34,83,300	..	3,34,83,300	..	3,34,83,300
4½ per cent Saurashtra State (Local Bodies) Development Loan, 1964	2,50,93,700	..	2,50,93,700	..	2,50,93,700
4½ per cent Bombay State Development Loan, 1967	9,41,34,700	..	9,41,34,700	..	9,41,34,700
4½ per cent Saurashtra State Development Loan (Second Series), 1967	3,45,38,500	..	3,45,38,500	..	3,45,38,500
4½ per cent Saurashtra State Development Loan, 1968	2,62,55,600	..	2,62,55,600	..	2,62,55,600
4 per cent Maharashtra State Development Loan, 1969 . . . . .	..	10,98,86,800	10,98,86,800	..	10,98,86,800
4 per cent Bombay State Development Loan, 1970	7,70,10,500	..	7,70,10,500	..	7,70,10,500
4 per cent Bombay State Development Loan, 1971	6,58,14,300	..	6,58,14,300	..	6,58,14,300
3½ per cent Bombay State Development Loan, 1962	2,78,41,200	..	2,78,41,200	..	2,78,41,200
3 per cent Tapi Irrigation Development Loan, 1961	67,72,650	..	67,72,650	..	67,72,650
3 per cent Bombay State Development Loan, 1962	5,20,96,700	..	5,20,96,700	..	5,20,96,700
3 per cent Porbunder State New Water Project Loan, 1975	25,00,000	..	25,00,000	..	25,00,000
3 per cent Porbunder State Loans for Drainage and Roads, 1975	10,00,000	..	10,00,000	..	10,00,000
Land Compensation Boards issued under Land Tenure Abolition Act	99,81,386	6,97,918	1,06,79,304	11,38,655	95,40,649
Loans not bearing interest—					
Expired Loans—					
3 per cent Bhavnagar State Bonds, 1945	1,400	..	1,400	..	1,400
3 per cent Bombay Government Loan, 1955	14,000	..	14,000	..	14,000
3 per cent Bombay Government Loan, 1956	10,000	..	10,000	..	10,000
3 per cent Bombay Government Loan, 1958	15,100	..	15,100	9,000	6,100
3 per cent Bhavnagar State Bonds, 1960	2,31,500	..	2,31,500	1,86,000	45,500
3 per cent Bombay State Development Loan, 1960 (a)	2,63,91,300	..	2,63,91,300	2,63,38,300	53,000
Loans raised by Merged States before Merger	8,719	..	8,719	..	8,719
FLOATING DEBT—					
Other Floating Loans	59,56,894	18,75,15,200	19,34,72,094	18,83,00,000 (b) (a) 7,000	51,65,094
Loans from the Central Government	1,98,58,93,487	31,56,33,958	2,30,15,27,445	7,60,59,057 (b)64,07,39,140	1,58,47,29,248
Other Loans	5,95,43,219	86,98,540	6,82,41,759	33,21,242 (b)2,00,58,797	4,48,61,720
Total Government of Maharashtra	2,76,86,91,655	62,24,32,416	3,39,11,24,071	29,53,52,254 (b)66,08,04,937	2,43,49,66,880

(a) The loan was notified for discharge on the 30th July, 1960 and became non-interest bearing from that date.

(b) These amounts have been transferred proforma to Gujarat State.

No. 92-A—ACCOUNT of PUBLIC DEBT of the STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the AMOUNTS of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount 31st March 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MYSORE					
PERMANENT DEBT					
Loans bearing interest—					
4½ per cent Mysore State Loan, 1969	3,34,35,900	..	3,34,35,900	..	3,34,35,900
4½ per cent Mysore State Loan, 1970	5,51,62,300	..	5,51,62,300	..	5,51,62,300
4 per cent Conversion Loan, 1953—63	2,95,85,200	..	2,95,85,200	..	2,95,85,200
4 per cent Mysore State Development Loan, 1963	3,33,47,200	..	3,33,47,200	..	3,33,47,200
4 per cent Mysore State Development Loan, 1967	3,54,94,100	..	3,54,94,100	..	3,54,94,100
4 per cent Mysore State Development Loan, 1968	4,11,11,400	..	4,11,11,400	..	4,11,11,400
4 per cent Mysore State Development Loan, 1969 . . . . .	..	4,37,72,900	4,37,72,900	..	4,37,72,900
4 per cent Mysore State Development Loan, 1971	5,43,46,400	..	5,43,46,400	..	5,43,46,400
3¼ per cent Loans from the Mysore Soldiers' Board	25,000	..	25,000	..	25,000
3 per cent Loan, 1956—61	5,99,72,700	..	5,99,72,700	..	5,99,72,700
Loans not bearing interest—					
Expired Loans—					
6½ per cent Mysore State Loan, 1941—51	11,150	..	11,150	..	11,150
6½ per cent Mysore State Loan, 1940	1,02,575	..	1,02,575	25	1,02,550
5 per cent Mysore State Loan, 1955	1,80,200	..	1,80,200	3,000	1,77,200
5 per cent Shimoga District Board Railway Debenture Loan	47,850	..	47,850	..	47,850
3½ per cent Loan, 1951—58	68,600	..	68,600	600	68,000
3 per cent Mysore State Loan, 1958	2,20,953	..	2,20,953	43,300	1,77,653
Loans from the Central Government	79,24,20,498	15,97,84,821	95,22,05,319	4,61,17,333	90,60,886
Other Loans	8,00,54,041	1,00,79,500	9,01,33,541	37,16,826	8,64,16,715
Total Government of Mysore	1,21,55,86,067	21,36,37,221	1,42,92,23,288	4,98,81,084	1,37,93,422
GOVERNMENT OF ORISSA					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent Orissa Government Loan, 1970 . . . . .	..	3,28,57,600	3,28,57,600	..	3,28,57,600
4 per cent Orissa Government Loan, 1968	3,09,34,200	..	3,09,34,200	..	3,09,34,200
Loans from the Central Government	1,35,43,97,054	13,05,73,517	1,48,49,70,571	4,91,12,605	1,43,58,579
Other Loans	1,36,12,334	34,66,300	1,70,78,634	6,96,852	1,63,81,782
Total Government of Orissa	1,39,89,43,588	16,68,97,417	1,56,58,41,005	4,98,09,457	1,51,60,315
GOVERNMENT OF PUNJAB					
PERMANENT DEBT—					
Loans bearing interest—					
4 per cent Punjab Loan, 1968	2,03,86,200	..	2,03,86,200	..	2,03,86,200
4 per cent Punjab Loan, 1971	2,18,87,000	..	2,18,87,000	..	2,18,87,000
Loans from the Central Government	(a)2,42,38,47,758	22,00,13,334	2,64,38,61,092	10,19,07,092	2,54,19,54,000
Other Loans	2,71,00,588	18,37,630	2,89,38,218	14,04,622	2,75,33,596
Total Government of Punjab	2,49,32,21,546	22,18,50,964	2,71,50,72,510	10,33,11,714	2,61,17,60,796
GOVERNMENT OF RAJASTHAN					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent Rajasthan State Development Loan, 1970	2,79,87,600	..	2,79,87,600	..	2,79,87,600
4 per cent Rajasthan State Development Loan, 1968	3,14,18,600	..	3,14,18,600	..	3,14,18,600
4 per cent Rajasthan State Development Loan, 1969 . . . . .	..	5,08,74,200	5,08,74,200	..	5,08,74,200
4 per cent Rajasthan State Development Loan, 1971	3,84,19,294	7	3,84,19,301	..	3,84,19,301
FLOATING DEBT—					
Treasury Bills	99,01,600	1,00,98,400	2,00,00,000	2,00,00,000	..
Other Floating Loans	13,88,02,477	58,35,12,527	72,23,15,004	50,10,02,403	22,13,12,601
Loans from the Central Government	89,96,11,229	28,72,48,540	1,18,68,59,769	5,07,39,581	1,13,61,21,188
Other Loans	1,61,58,759	49,08,100	2,10,66,859	7,98,250	2,02,68,609
Total Government of Rajasthan	1,16,22,99,559	93,66,41,774	2,09,89,41,333	57,25,40,234	1,52,64,01,099

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

10. 92-A—ACCOUNT of PUBLIC DEBT of the STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1961 and the AMOUNTS of DEBT at the commencement and close of the year—concl'd.

	Amount, 1st April, 1960	Additions to Debt	Total	Debt Discharged	Amount, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH					
PERMANENT DEBT—					
Loans bearing interest—					
4 per cent Uttar Pradesh State Loan, 1970	7,65,58,900	..	7,65,58,900	..	7,65,58,900
4 per cent Uttar Pradesh State Development Loan, 1963	5,58,25,400	..	5,58,25,400	..	5,58,25,400
4 per cent Uttar Pradesh Loan, 1964	5,89,13,900	..	5,89,13,900	..	5,89,13,900
4 per cent Uttar Pradesh State Development Loan, 1967	9,10,70,700	..	9,10,70,700	..	9,10,70,700
4 per cent Uttar Pradesh State Development Loan, 1968	8,48,25,500	..	8,48,25,500	..	8,48,25,500
4 per cent Uttar Pradesh State Development Loan, 1969 . . . . .	..	7,79,15,300	7,79,15,300	..	7,79,15,300
4 per cent Uttar Pradesh State Development Loan, 1971	8,88,86,100	..	8,88,86,100	..	8,88,86,100
5½ per cent Uttar Pradesh Loan, 1962	1,86,21,600	..	1,86,21,600	3,22,600	1,82,99,000
3½ per cent Uttar Pradesh Encumbered Estates Act Bonds	1,45,17,267	52,845	1,55,70,112	3,25,216	1,42,44,896
3 per cent Uttar Pradesh Loan, 1961-66	1,55,31,200	..	1,55,31,200	1,01,100	1,54,30,100
2½ per cent Uttar Pradesh Loan, 1961	2,12,62,500	..	2,12,62,500	4,12,100	2,08,50,400
2 per cent Uttar Pradesh Zamindari Abolition Compen- sation Bonds	44,73,11,393	19,13,403	44,92,24,796	91,81,436	44,00,43,360
Loans not bearing interest—					
Expired Loans—					
5 per cent Uttar Pradesh Loan, 1944	2,51,000	..	2,51,000	1,000	2,50,000
3 per cent Uttar Pradesh Loan, 1952	52,000	..	52,000	1,000	51,000
3 per cent Uttar Pradesh Loan, 1958	44,500	..	44,500	38,300	6,200
3 per cent Uttar Pradesh Loan, 1960	2,15,84,000	..	2,15,84,000	2,08,78,000	7,06,000
Rehabilitation Grant Bonds	29,27,93,066	12,34,02,450	41,61,95,516	3,67,32,334	37,94,63,182
Floating Debt—					
Other Floating Loans					
	..	7,09,00,000	7,09,00,000	7,09,00,000	..
Loans from the Central Government	(a) 1,95,81,00,370	42,31,90,402	2,38,12,90,772	10,63,86,947	2,27,49,03,825
Other Loans	(a) 3,90,32,242	75,70,903	4,66,04,145	24,61,864	4,41,42,281
Total Government of Uttar Pradesh	3,28,58,22,238	70,49,45,303	3,99,01,27,541	24,77,11,997	3,74,23,85,644
GOVERNMENT OF WEST BENGAL					
PERMANENT DEBT—					
Loans bearing interest—					
4½ per cent West Bengal Loan, 1970	5,10,49,700	..	5,10,49,700	..	5,10,49,700
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
4 per cent West Bengal Loan, 1967	7,58,72,200	..	7,58,72,200	..	7,58,72,200
4 per cent West Bengal Loan, 1968	7,11,46,100	..	7,11,46,100	..	7,11,46,100
4 per cent West Bengal Loan, 1969 . . . . .	..	7,05,32,000	7,05,32,000	..	7,05,32,000
4 per cent West Bengal Loan, 1971	7,69,69,400	..	7,69,69,400	..	7,69,69,400
3½ per cent West Bengal Loan, 1962	1,75,00,000	..	1,75,00,000	..	1,75,00,000
Loans from the Central Government	(a) 2,36,10,49,732	25,52,35,400	2,61,62,85,132	5,61,61,939	2,55,98,20,193
Other Loans	(a) 2,00,61,813	1,72,40,991	3,72,62,804	9,42,788	3,63,20,016
Total Government of West Bengal	2,72,96,72,245	31,29,68,391	3,07,26,10,636	5,74,07,727	3,01,52,32,909
GOVERNMENT OF JAMMU AND KASHMIR					
PERMANENT DEBT—					
Other Floating Loans					
	84,06,785	8,92,04,643	9,76,11,428	9,14,76,351	61,35,077
Loans from the Central Government	33,26,35,573	7,07,84,999	40,34,20,572	4,21,91,572	36,12,29,000
Other Loans	11,37,050	9,94,750	21,31,800	53,041	20,78,759
Total Government of Jammu and Kashmir	34,21,79,408	16,09,84,392	50,31,63,800	13,37,20,964	36,94,42,856

1. Differs from previous year's closing balance due to correction since made.

N.S.94C&AGO—63

N.—Public Debt.

Section O—Loans and Advances by the Central Government

This Section records transactions connected with the advances to State and Foreign Governments and loans and advances granted by the Central Government to local funds, etc. Loans granted by the Central Government to Government servants for house building, purchase of motor conveyances and similar purposes, are also brought to account in this Section.

The grant to Government servants of house building advances and advances for the purchase of conveyances, tents etc. was discontinued by the Central Government from 13th May, 1937 in the case of persons entering Government service after that date, and from the 1st March, 1938 in the case of others. This rule has since been relaxed and advances can now be granted for the purchase of bicycles and other conveyances under certain conditions.

No. 93—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March, 1961 and the BALANCES of such LOANS, etc., at the commencement and close of the year.

	Balance on 1st April, 1960	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1961	Amount of Interest received and credited to Revenue (See Account Nos. 41 and 41-A)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA						
Advances to State Governments	(a) 16,76,97,79,313	3,28,13,51,123	20,05,11,30,426	95,47,82,358	19,09,63,47,078	57,63,11,548
Advances to Foreign Governments	22,68,98, 03	12,91,56,641	35,60,32,844	6,3,3,66,667	29,16,65,977	93,72,965
Loans to Notabilities—						
Loans to Notabilities	(a) 81,810	..	81,810	24,310	57,500	40,796
Loans to Local Funds, Private Parties, etc.—						
Loans to Major Port Trusts and Port Funds	(b) 29,25,57,399	3,00,00,000	32,25,57,399	52,57,513	31,72,99,886	55,23,535
Loans to Municipalities	7,25,28,993	26,69,461	7,51,98,454	—17,50,456	7,69,48,910	36,12,751
Regimental and other Loans	38,22,967	1,27,142	39,50,109	32,98,488	6,51,621	2,37,590
Loans to Railway Development Fund	25,82,32,000	3,57,66,000	29,39,98,000	..	29,39,98,000	..
Loans to District and other Local Fund Committees	(b) 2,43,97,066	54,000	2,44,51,066	9,00,431	2,35,50,635	23,325
Advances to Cultivators	(a) 5,57,35,988	59,66,296	6,17,02,284	70,16,422	5,46,85,862	1,53,298
Advances under Special Laws	6,80,44,004	40,17,000	7,20,61,004	—3,39,48,019	10,60,09,023	48,75,699
Opium Advances	(b) 9,77,249	6,06,000	15,83,249	19,240	15,64,009	..
Salt Advances	(b) 105	..	105	1	104	..
Miscellaneous Loans and Advances	(a) 3,92,88,72,276	1,33,55,30,109	5,26,44,02,384	23,55,66,321	5,02,88,36,063	9,23,89,473
Total	4,70,51,62,046	1,41,47,36,008	6,11,99,04,054	21,63,59,941	5,90,35,44,113	10,68,15,622
Loans to Government Servants—						
House Building Advances	(b) 48,96,294	33,29,622	82,25,916	7,74,187	74,51,729	17,175
Advances for the purchase of Motor Conveyances	1,85,19,302	1,74,53,141	3,59,72,443	1,05,53,154	2,54,19,289	3,71,875
Advances for the purchase of Other Conveyances	(a) 1,10,59,780	1,32,61,365	2,43,21,145	1,04,86,724	1,38,34,421	2,90,731
Passage Advances	2,989	1,147	4,136	1,663	2,473	4
Other Advances	(a) 37,13,173	49,38,189	86,51,362	23,93,486	62,57,876	1,134
Total	3,81,91,538	3,88,83,464	7,71,75,002	2,32,09,214	5,29,65,788	6,80,939
TOTAL INDIA	21,74,01,16,710	4,86,42,07,236	26,60,43,23,946	1,25,97,43,490	25,34,45,80,456	69,32,23,146
ENGLAND						
Advances for the purchase of Motor Conveyances	12,263	9,216	21,479	6,736	14,743	127
Passage Advances	108	..	108	47	61	14
TOTAL ENGLAND	12,371	9,216	21,587	6,783	14,804	(c) 141
Total England Converted into Rs. @ £.1 = Rs. 13½	(b) 1,64,942	1,22,873	2,87,815	90,434	1,97,381	(c) 1,883
GRAND TOTAL	21,74,02,81,652	4,86,43,30,109	26,60,46,11,761	1,25,98,32,924	25,34,47,77,837	69,32,24,023

(a) Differs from the last year's closing balance due to *proforma* corrections since made.

(b) Differs from last year's closing balance due to rounding.

(c) This is included under the head "Receipts in England—Other items etc. in Account No. 41.

Section P—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, which carry interest at the prescribed rates, are also brought to account in this Section.

94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS, showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March, 1961 and the BALANCES of such LOANS, etc. at the commencement and close of the year.

	Balance, 1st April, 1960	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1961	Amount of Interest received and credited to Revenue (See account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS						
GOVERNMENT OF ANDHRA PRADESH						
Loans to Local Funds, Private Parties, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	4,60,000	..	4,60,000	..	4,60,000	2,700
Loans to Municipalities	4,90,08,439	1,22,66,959	6,12,75,398	14,36,097	5,98,39,301	18,72,554
Loans to District and other Local Fund Com- mittees	52,61,253	6,24,700	58,85,953	1,04,263	57,81,690	1,25,360
Loans to Land holders and other Notabilities	23,42,716	2,215	22,62,961	86,457	21,76,504	..
Advances to Cultivators	12,27,23,613	5,10,80,310	17,38,08,923	3,07,34,468	14,30,74,455	22,15,994
Advances under Special Laws	19,38,593	..	19,38,593	3,01,589	16,37,004	3,49,512
Loans and Advances under Community Deve- lopment Programme	3,50,55,730	1,00,67,311	4,51,23,041	(—) 20,77,972	4,72,01,013	50,425
Loans and Advances to Displaced Persons	(a) 3,42,836	..	3,42,836	22,863	3,19,973	1,633
Miscellaneous loans and Advances	(a) 14,17,76,900	9,83,99,396 (b) 30,000	24,01,76,296 (b) 30,000	1,88,87,876	22,12,88,420 (b) 30,000	16,99,163
Total	35,88,15,080	17,24,58,921 (b) 30,000	53,12,74,001 (b) 30,000	4,94,95,641	48,17,78,360 (b) 30,000	63,07,341
Loans to Government Servants—						
House Building Advances	9,87,903	13,30,640	23,18,543	2,11,894	21,06,649	78,410
Advances for the purchase of Motor Convey- ances	6,32,776	4,40,982	10,73,758	3,81,653	6,92,105	24,972
Advances for the purchase of Other Conveya- ances	71,235	1,21,434	1,92,669	1,11,476	81,193	1,490
Passage Advances	600	..	600	572	28	..
Other Advances	—55,350	15,850	—39,500	13,900	—53,400	4,349
Total	16,37,164	19,08,906	35,46,070	7,19,495	28,26,575	1,00,221
Total Government of Andhra Pradesh	36,04,52,244	17,43,67,827 (b) 30,000	53,48,20,071 (b) 30,000	5,02,15,136	48,46,04,935 (b) 30,000	64,16,562
GOVERNMENT OF ASSAM						
Loans to Local Funds, Private Parties, etc.—						
Loans to Municipalities	1,07,27,391	33,24,861	1,40,52,252	2,49,941	1,38,02,311	1,53,209
Loans to District and other Local Fund Com- mittees	13,07,263	..	13,07,263	23,066	12,84,197	42,546
Loans to Land holders and other Notabilities	10,00,364	1,85,922	11,86,286	..	11,86,286	7,641
Advances to Cultivators	2,22,92,428	58,76,712 (b) 21,79,300	2,81,69,140 (b) 21,79,300	6,53,262	2,75,15,878 (b) 21,79,300	1,21,524
Loans and Advances to Displaced Persons	5,85,74,138	62,76,920	6,48,51,058	89,583	6,47,61,475	..
Loans to Autonomous District and Regional Councils	13,00,499	52,000	13,52,499	1,048	13,51,451	..
Loans and Advances under Community Development Programme	28,94,201	82,000	29,76,201	86,416	28,89,785	..
Miscellaneous Loans and Advances	5,72,76,935	5,37,74,173	11,10,51,108	17,81,205	10,92,69,903	3,87,954
Total	15,53,73,219	6,95,72,588 (b) 21,79,300	22,49,45,807 (b) 21,79,300	28,84,521	22,20,61,236 (b) 21,79,300	7,12,874
Loans to Government Servants—						
House Building Advances	1,15,68,061	20,97,301	1,36,65,362	18,25,911	1,18,39,451	66,305
Advances for purchase of Motor Conveyances	3,63,052	1,55,420	5,18,472	1,83,690	3,34,782	12,694
Advances for purchase of Other Conveyances	79,867	1,18,463	1,98,330	71,349	1,26,981	1,411
Passage Advances . . . . .	..	..	..	(c) 52	(c)—52	..
Other Advances	6,66,939	915	6,67,854	1,39,647	5,28,207	12,446
Total	1,26,77,919	23,72,099	1,50,50,018	22,20,649	1,28,59,369	92,896
Total Government of Assam	16,80,51,138	7,19,44,687 (b) 21,79,300	23,99,95,825 (b) 21,79,300	51,05,170	23,48,90,655 (b) 21,79,300	8,05,770

(a) Differs from last year's closing balance by reason of corrections since made.

(b) Met from Contingency Fund.

(c) Represents recovery of House building Advance. The mistake has been set right in the Accounts for 1961-62.

P.—Loans and Advances by State Governments.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March, 1961 and the BALANCES of such LOANS etc. at the commencement and close of the year—contd.

	Balance, 1st April, 1960	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1961	Amount of Interest received and credited to Revenue (See Account No. 41)
	(a) 1st May, 1960					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BIHAR						
Loans to Local Funds, Private Parties, etc.—						
Loans to Municipalities	3,06,77,186	33,14,871	3,39,92,057	1,31,160	3,38,60,997	31,623
Loans to District and other Local Fund Committees	1,20,71,510	2,39,182	1,23,10,692	61,460	1,22,49,223	17,718
Advances to Cultivators	15,72,91,269	53,54,044	16,26,45,313	1,00,25,372	15,26,19,941	5,40,021
Advances under Special Laws	2,57,97,816	24,89,499	2,82,87,315	8,68,412	2,74,18,903	8,400
Loans and Advances to Displaced Persons	2,56,21,459	21,15,650	2,77,37,109	1,16,434	2,76,20,675	..
Miscellaneous Loans and Advances	13,88,31,108	8,16,91,730	22,05,22,838	23,73,074	21,81,49,764	11,38,517
Total	31,12,90,348	9,52,04,916	48,51,95,324	1,37,75,921	47,19,19,413	17,36,088
Loans to Government Servants—						
House Building Advances	5,32,371	8,38,050	13,70,421	1,53,984	12,16,437	1,429
Advances for purchase of Motor Conveyances	17,98,907	12,95,531	30,94,438	9,38,978	21,55,460	..
Advances for purchase of Other Conveyances	62,965	1,04,916	1,67,881	93,747	74,134	13,383
Passage Advances	728	..	728	..	728	..
Other Advances	1,79,218	22,920	2,02,138	24,313	1,77,825	..
Total	25,74,139	22,61,417	48,35,556	12,11,022	36,24,534	14,812
Total Government of Bihar	39,26,65,587	9,74,66,593	49,07,4,930	1,47,86,943	47,55,43,947	17,50,900
GOVERNMENT OF GUJARAT						
Loans to Local Funds, Private Parties, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	72,63,478	9,14,925	81,78,403	..	81,78,403	23,811
Loans to Municipalities	2,40,60,939	47,05,823	2,87,66,762	21,91,353	2,65,75,409	5,36,457
Loans to District and other Local Fund Committees	1,56,01,095	30,09,661	1,86,10,756	9,93,546	1,76,17,210	5,04,567
Loans to Land holders and other Notabilities	33,49,524	..	33,49,524	48,674	33,00,850	55,882
Advances to Cultivators	2,28,51,297	71,48,338	2,99,99,635	66,92,408	2,33,07,227	15,71,660
Advances under Special Laws	48,27,013	4,56,15,800 (b) 10,00,000	5,04,42,813 (b) 10,00,000	6,89,881	4,97,52,932 (b) 10,00,000	77,84,908
Loans and Advances to Displaced Persons	(—) 300	..	(—) 300	3,40,126	(—) 3,40,426	42,105
Loans and Advances under Community Development Programme	2,23,63,750	43,79,030	2,69,48,780	25,84,592	2,43,64,188	5,11,800
Revenue Advances	7,14,512	40,500	7,55,012	3,211	7,51,801	..
Miscellaneous Loans and Advances	4,68,26,269	1,33,20,210	6,01,46,479	27,24,392	5,74,22,087	21,79,400
Total	14,80,63,577	7,91,34,287 (b) 10,00,000	22,71,97,864 (b) 10,00,000	1,62,68,183	21,09,39,691 (b) 10,00,000	1,32,10,731
Loans to Government Servants—						
House Building Advances	5,44,151	42,863	5,87,014	1,14,789	4,72,225	73,865
Advances for purchase of Motor Conveyances	81,997	79,996	1,61,993	62,651	99,342	601
Advances for purchase of Other Conveyances	25,641	60,284	85,925	43,439	42,486	848
Other Advances	2,692	..	2,692	563	2,129	..
Total	6,54,481	1,83,143	8,37,624	2,21,442	6,16,182	75,714
Total Government of Gujarat	14,87,18,058	7,93,17,430 (b) 10,00,000	22,80,35,488 (b) 10,00,000	1,64,89,625	21,75,48,883 (b) 10,00,000	1,32,86,445

(a) For Government of Gujarat only.

(b) Repayments expeditious met from Contingency Fund.

14—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during year ended 31st March, 1961 and the BALANCES of such LOANS etc. at the commencement and close of the year—contd.

	Balance, 1st April, 1960	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1961	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF KERALA						
to Local Funds, Private Parties, etc.—						
to Presidency Corporations, Port Trusts and other Port Funds	8,17,53,022	3,07,21,925	11,24,74,947	3,45,402	11,21,29,545	5,33,232
to Municipalities	70,88,597	24,88,770	95,75,667	6,44,271	89,31,396	2,62,175
to District and other Local Fund Commit- tees	2,21,707	42,000	2,63,707	13,244	2,50,463	9,489
to Land holders and other Notabilities	12,322	..	12,322	3,524	8,798	307
ances to Cultivators	(a) 55,85,568	35,63,920	91,49,488	23,31,913	68,17,575	45,58,146
ances and Advances under Community Development Programme	64,32,753	55,49,275	1,19,83,028	14,22,299	1,05,60,729	77,696
ances and Advances to Displaced Persons	5,804	..	5,804	6,222	(—)418	..
ellaneous Loans and Advances	4,42,70,941	1,39,27,758	5,81,98,699	44,09,063	5,37,89,636	10,89,016
Total	14,53,70,014	5,62,93,678 (b) 10,00,000	20,16,63,662 (b) 10,00,000	91,75,938	19,24,87,724 (b) 10,00,000	65,30,121
to Government Servants—						
Building Advances	16,43,836	10,98,458	27,42,294	1,84,021	25,58,273	342
ances for purchase of Motor Conveyances	5,82,203	4,05,065	9,87,268	2,65,131	7,22,137	15,310
ances for purchase of Other Conveyances	—31	1,22,663	1,22,332	19,900	1,02,432	812
ter Advances	(a) 31,055	2,47,093	2,78,148	6,86,813	(—)4,08,665	113
Total	22,57,063	18,72,979	41,30,042	11,55,865	29,74,177	16,607
Total Government of Kerala	14,76,27,077	5,81,66,627 (b) 10,00,000	20,57,93,704 (b) 10,00,000	1,03,31,803	19,54,61,901 (b) 10,00,000	65,46,728
GOVERNMENT OF MADHYA PRADESH						
to Local Funds, Private Parties, etc.—						
to Municipalities	2,77,23,548	1,62,72,425	3,80,00,973	9,74,415	3,70,26,578	10,55,541
to District and other Local Fund Commit- tees	1,15,463	2,000	1,17,463	47,389	70,074	30,113
to Land holders and other Notabilities	11,15,794	..	11,15,794	1,26,779	9,89,015	1,44,511
ances to Cultivators	(a) 12,43,40,731	2,73,52,378	15,16,93,109	2,95,79,284	12,21,53,825	59,00,169
ances and Advances under Special Laws	63,45,830	15,47,762	78,93,532	7,60,781	71,32,751	1,51,254
ances and Advances to Displaced Persons	(a) 95,29,721	3,91,995	99,21,716	16,60,115	82,61,601	2,36,546
ances and Advances under Community Develop- ment Programme	2,60,54,714	25,20,457	2,85,91,171	29,62,155	2,56,91,716	3,60,277
ellaneous Loans and Advances	(a) 42,36,61,065	5,03,34,140	48,29,98,205	21,46,055	48,08,72,150	1,01,49,263
Total	61,88,91,866	10,14,40,087	72,03,34,963	3,82,47,273	68,20,87,690	1,80,27,604
to Government Servants—						
Building Advances	5,40,982	1,02,843	6,43,825	1,61,095	4,82,730	19,792
ances for purchase of Motor Conveyances	5,76,987	2,21,421	7,98,408	2,97,517	5,00,891	19,171
ances for purchase of Other Conveyances	2,70,184	3,35,237	6,05,421	2,94,277	3,11,144	9,749
ter Advances	(a) 2,73,120	16,002	2,89,122	26,903	2,62,219	28,111
Total	16,61,273	6,75,503	23,76,776	7,79,792	15,56,984	70,823
Total Government of Madhya Pradesh	62,05,56,159	10,21,15,600	72,26,71,759	3,90,27,065	68,56,44,674	1,80,98,427

Differs from last year's closing balance due to corrections since made.
 (b) from Contingency Fund.

P.—Loans and Advances by State Governments.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March, 1961 and the BALANCES of such LOANS etc. at the commencement and close of the year—contd.

	Balance, 1st April, 1960	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1961	Amount of Interest re- ceived and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS						
Loans to Local Funds, Private Parties, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	(a) 7,46,65,202	1,84,56,455	9,31,21,657	37,50,128	8,93,71,529	28,70,111
Loans to Municipalities	(a) 6,95,22,750	1,42,91,382	8,38,14,132	18,61,990	8,19,52,142	30,41,125
Loans to District and other Local Fund Committees	(a) 94,88,416	34,50,700	1,29,39,116	3,08,642	1,26,30,474	5,37,231
Advances to Cultivators	(a) 8,58,31,866	2,91,98,387	11,53,30,253	2,35,78,034	9,17,52,219	30,39,000
Advances under Special Laws	1,35,54,887	37,47,536	1,73,02,423	15,14,678	1,57,87,745	2,13,660
Loans and Advances to Displaced Persons	(a) 4,98,577	3,617	5,02,194	11,861	4,90,333	1,98,000
Loans and Advances under Community Development Programme	5,15,81,771	1,37,42,927	6,53,24,698	88,76,454	5,64,48,244	13,98,250
Miscellaneous Loans and Advances	(a) 1,14,77,43,985	12,97,43,632	1,27,74,87,617	3,18,73,728	1,24,56,13,889	5,70,30,375
Carried over	1,45,28,87,454	21,23,34,636	1,66,58,22,090	7,17,75,515	1,59,40,46,515	6,81,82,500
Loans to Government Servants—						
House Building Advances	1,603	1,50,198	1,51,801	2,682	1,49,119	4,300
Advances for purchase of Motor Conveyances	6,81,879	7,05,364	13,87,243	4,46,068	9,41,175	2,40,000
Advances for purchase of Other Conveyances	55,228	1,42,461	1,97,689	98,963	98,726	4,300
Other Advances	(a) 2,22,908	4,53,875	6,76,783	3,67,118	3,09,665	1,34,000
Total	9,61,618	14,51,898	24,13,516	9,14,831	14,98,685	3,47,000
Total Government of Madras	1,45,38,49,072	21,43,86,534	1,66,82,35,606	7,26,90,346	1,59,55,45,260	6,82,13,125
GOVERNMENT OF MAHARASHTRA						
Loans to Local Funds, Private Parties, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds,	(a) 13,61,20,391	81,79,500	14,42,99,891	1,91,831 (c) 72,63,478	13,68,44,582	50,92,000
Loans to Municipalities	(a) 5,99,59,756	27,64,177	6,27,23,933	64,47,556 (c) 2,40,60,939	3,22,15,438	10,24,800
Loans to District and Other Local Fund Committees	3,39,10,754	35,91,542	3,75,02,296	53,663 (c) 1,56,01,095	2,18,47,538	7,13,700
Loans to Land holders and other Notabilities	(a) 40,02,726	..	40,02,726	14,930 (c) 33,49,524	6,38,272	3,10,000
Advances to Cultivators	(a) 23,27,99,584	6,62,04,837	29,90,04,421	3,23,47,122 (c) 2,28,51,298	24,38,06,001	61,13,700
Advances under Special Laws	40,73,19,468	10,59,43,121	51,32,62,589	72,71,508 (c) 48,27,013	50,11,64,068	1,18,10,000
Loans and Advances to Displaced Persons	(a) 1,88,11,849	80	1,88,11,929	11,30,355 (c) —300	1,76,91,874	1,45,10,000
Loans and Advances under Community Development Programme	7,24,17,273	1,41,45,169	8,65,62,442	46,74,816 (c) 2,25,69,750	5,93,17,876	9,77,400
Revenue Advances	7,14,795	..	7,14,795	283 (c) 7,14,512	..	..
Miscellaneous Loans and Advances	(a) 21,63,82,160	(b) 5,69,000 3,70,07,330	(b) 5,69,000 25,33,89,490	2,82,03,399 (c) 4,68,26,269	(b) 5,69,000 17,83,59,822	26,05,000
Total	1,18,24,28,756	23,78,35,756 (b) 5,69,000	1,42,02,74,512 (b) 5,69,000	(c) 8,03,35,463 (c) 14,80,63,578	1,19,18,75,471 (b) 5,69,000	2,84,87,000
Loans to Government Servants—						
House Building Advances	7,14,727	6,653	7,21,380	55,562 (c) 5,44,151	1,21,667	7,16,000
Advances for purchase of Motor Conveyances	(a) 5,89,062	3,37,202	9,26,264	2,61,540 (c) 81,998	5,82,726	14,14,000
Advances for purchase of Other Conveyances	(a) 2,40,695	4,27,340	6,67,945	1,91,474 (c) 25,640	4,60,831	5,29,000
Passage Advances	—6	..	—6	..	—6	..
Other Advances	(a) 1,35,730	46,074	1,81,804	5,414 (c) 2,616	1,73,774	1,16,000
Total	16,80,118	8,17,269	24,97,387	5,13,090 (c) 6,54,405	13,28,992	27,70,000
Total Government of Maharashtra	1,18,41,18,874	23,83,53,025 (b) 5,69,000	1,42,27,71,899 (b) 5,69,000	8,08,49,453 (c) 14,87,17,983	1,19,32,04,463 (b) 5,69,000	2,85,14,000

(a) Differs from last year's closing balance due to corrections since made.

(b) Includes expenditure met from Contingency Fund.

(c) Represents amounts allocated to Gujarat State.

94.—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March, 1961 and the BALANCE of such LOANS, etc., at the commencement and close of the year—contd.

	Balance, 1st April, 1960	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1961	Amount of Interest re- ceived and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MYSORE						
to Local Funds, Private Parties, etc.—						
Loans to Presidency Corporations Port Trusts and other Port Funds	80,56,498	45,21,143	1,25,77,641	2,61,417	1,23,16,224	1,45,841
Loans to Municipalities	4,08,40,264	77,48,660	4,83,88,924	18,78,484	4,65,10,440	4,92,195
Loans to District and Other Local Fund Com- mittees	64,92,462	6,71,864	71,64,326	3,19,396	68,14,920	3,51,402
Loans to Land holders and other Notabilities	1,20,018	..	1,20,018	4,821	1,15,197	7,66,507
Advances to Cultivators	4,31,90,816	2,56,73,866	6,88,64,682	73,96,122	6,14,68,260	14,25,117
Advances under Special Laws	34,08,894	12,15,619	46,22,513	13,66,691	32,55,822	14,249
Loans and Advances to Displaced Persons	57,112	399	57,511	17,910	39,601	2,458
Loans and Advances under Community Deve- lopment Programme	2,01,42,168	1,31,36,181	3,32,78,349	—4,65,458	3,37,43,807	2,06,152
Revenue Advances	1,01,079	33,280	1,34,359	—1,050	1,35,409	1,564
Miscellaneous Loans and Advances	12,75,41,100	4,24,62,729	17,00,03,829	2,33,18,822	14,66,85,007	1,44,64,088
Total	24,97,48,411	9,54,63,741	34,52,12,152	3,41,27,455	31,10,84,697	1,78,69,553
to Government Servants—						
House Building Advances	71,03,207	18,81,655	89,84,862	11,67,285	78,17,577	16,690
Advances for purchase of Motor Conveyances	(a) 8,96,286	6,66,350	15,62,636	4,23,708	11,38,928	93,843
Advances for purchase of Other Conveyances	(a) 7,54,007	8,60,114	16,14,121	6,06,011	10,08,110	5,594
Other Advances	1,68,272	75,699	2,43,971	47,736	1,96,235	1,751
Total	89,21,772	34,83,818	1,24,05,590	22,44,740	1,01,60,850	1,17,878
Total Government of Mysore	25,86,70,183	9,89,47,559	35,76,17,742	3,63,72,195	32,12,45,547	1,79,87,431
GOVERNMENT OF ORISSA						
to Local Funds, Private Parties etc.—						
Loans to Municipalities	21,16,386	3,00,500	24,16,886	89,942	23,26,944	13,666
Loans to District and other Local Fund Com- mittees	1,51,33,857	8,72,050	1,60,05,907	12,22,202	1,47,83,705	59,795
Advances to Cultivators	2,44,36,057	69,75,522	3,14,11,579	26,58,481	2,87,53,098	7,30,431
Advances under Special laws	57,20,141	2,94,696	60,14,837	20,02,099	40,12,738	2,41,107
Loans and Advances to Displaced Persons	84,37,657	2,23,957	86,61,614	1,52,467	85,09,147	103
Loans and Advances under Community Deve- lopment Programme	38,73,590	11,43,131	50,16,721	3,81,765	46,34,956	88,280
Miscellaneous Loans and Advances	2,37,02,483	73,12,986	3,10,15,469	18,55,131	2,91,60,338	2,01,787
Total	8,34,20,171	1,71,22,842	10,05,43,013	83,62,087	9,21,80,926	13,35,169
to Government Servants—						
House Building Advances	—85,300	1,38,052	52,752	24,715	28,037	15,961
Advances for purchase of Motor Conveyances	7,62,575	6,22,267	13,84,842	3,48,075	10,36,767	28,219
Advances for purchase of Other Conveyances	2,14,271	2,30,012	4,44,283	2,13,359	2,30,924	3,145
Other Advances	1,420	..	1,420	1,420	..	..
Total	8,92,966	9,90,331	18,83,297	5,87,569	12,95,728	47,325
Total Government of Orissa	8,43,13,137	1,81,13,173	10,24,26,310	89,49,656	9,34,76,654	13,82,494

(a) Differs from last years closing balance due to corrections since made.

P.—Loans and Advances by State Governments.

No. 91—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March, 1961 and the BALANCES of such LOANS etc. at the commencement and close of the year—continued

	Balance, 1st April, 1960	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1961	Amount of Interest received and credited to Revenue (See Account No. 4.)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF PUNJAB						
Loans to Local Funds, Private Parties, etc.—						
Loans to Municipalities	36,10,577	5,11,000	41,21,577	3,01,599	38,19,978	4,34,133
Loans to District and other Local Fund Committees	42,167	..	42,167	..	42,167	460
Loans to Land holders and other Notabilities	4,53,603	..	4,53,603	40,250	4,13,353	..
Advances to Cultivators	8,54,19,764	6,50,92,470	14,05,12,234	1,96,90,815	12,08,21,389	23,72,232
Loans and Advances to Displaced Persons	3,04,60,553	32,500	3,04,93,053	4,13,192	3,00,76,861	18,03,214
Loans and Advances under Community Development Programme	3,07,55,658	61,77,434	3,69,33,092	18,67,137	3,50,65,955	2,88,176
Miscellaneous Loans and Advances	14,30,77,742	12,66,30,579	26,97,08,321	1,62,78,269	25,34,30,052	3,41,68,000
Total	29,38,20,961	18,84,43,983	48,22,64,047	3,85,94,292	44,36,69,755	3,92,1,000
Loans to Government Servants—						
House Building Advances	31,92,590	13,22,995	45,15,585	7,98,003	37,17,582	4,92,000
Advances for purchase of Motor Conveyances	7,07,759	3,73,151	10,80,910	3,61,228	7,16,682	4,68,000
Advances for purchase of Other Conveyances	1,74,805	2,30,196	4,05,001	2,25,693	1,79,308	2,88,000
Passage Advances	—335	..	—335	—332	—503	..
Other Advances	33,56,991	97,95,929	1,31,52,820	1,17,83,213	13,69,577	4,98,000
Total	74,31,210	1,17,22,271	1,91,53,481	1,31,70,835	59,82,646	13,88,000
Total Government of Punjab	30,12,51,274	20,01,66,254	50,14,17,528	5,17,65,127	44,96,52,401	3,92,85,000
GOVERNMENT OF RAJASTHAN						
Loans to Local Funds, Private Parties, etc.—						
Loans to Municipalities	3,05,41,372	73,78,607	3,79,19,979	5,86,590	3,73,33,389	1,99,000
Loans to District and other Local Fund Committees	1,43,57,178	3,29,73,995	4,73,31,173	4,44,258	4,68,86,915	25,000
Loans to Land holders and other Notabilities	1,05,60,546	6,50,500	1,12,11,046	28,74,090	83,76,956	88,700
Advances to Cultivators	2,79,09,535	9,87,398	2,88,96,933	40,15,629	2,48,81,304	9,02,000
Loans and Advances under Community Development Programme	2,11,10,058	..	2,11,10,058	29,92,928	1,81,17,132	9,82,000
Loans and Advances to Displaced Persons	(a)2,01,82,535	6,26,512	2,08,09,047	23,96,670	1,84,12,377	2,47,000
Miscellaneous Loans and Advances	20,41,14,661	11,54,70,649	31,95,85,310	65,80,167	31,30,05,143	4,95,000
Total	32,87,75,885	15,80,87,661	48,68,63,546	1,98,90,330	46,69,73,216	29,41,000
Loans to Government Servants—						
House Building Advances	42,71,354	19,16,538	61,87,892	9,52,925	52,34,967	44,000
Advances for purchase of Motor Conveyances	6,79,668	6,04,578	12,84,246	2,73,614	10,10,632	12,000
Advances for purchase of Other Conveyances	2,39,619	2,46,680	4,86,299	2,18,267	2,68,032	7,000
Other Advances	3,70,757	37,981	4,08,738	1,92,590	2,16,148	15,000
Total	55,61,398	28,05,777	83,67,175	16,37,396	67,29,779	79,000
Total Government of Rajasthan	33,43,37,283	16,08,93,438	49,52,30,721	2,15,27,726	47,37,03,195	30,21,000

(a) Differs from last year's closing balance by reason of correction since made.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March, 1961 and the BALANCES of such LOANS etc. at the commencement and close of the year—contd.

	Balance, 1st April, 1960	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1961	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH						
Loans to Local Funds, Private Parties, etc.—						
Loans to Municipalities	10,60,14,130	17,10,000	10,77,24,130	16,88,859	10,60,35,271	77,10,395
Loans to District and Other Local Fund Committees	2,26,42,004	5,00,000	2,31,42,004	34,53,798	1,96,88,206	16,21,902
Advances to Cultivators	7,44,92,422	1,56,05,479	9,00,97,901	2,58,50,320	6,42,47,581	40,75,380
Advances under Special Laws	17,14,930	66,70,53,664	66,87,68,594	2,31,758	66,85,36,836	2,69,28,122
Loans and Advances to Displaced Persons	1,28,20,065	12,15,858	1,40,35,923	11,98,429	1,28,37,494	2,00,856
Loans and Advances under Development Schemes	20,36,80,366	13,20,39,543	33,57,19,909	58,33,083	32,98,86,826	..
Miscellaneous Loans and Advances	10,33,62,133	1,03,28,180	11,36,90,313	41,39,366	10,95,50,947	61,17,648
Total	52,47,26,050	82,84,52,724	1,35,31,78,774	4,23,95,613	1,31,07,83,161	4,66,54,303
		(a) 5,05,000	(a) 5,05,000		(a) 5,05,000	
Loans to Government Servants—						
House Building Advances	29,01,281	10,74,119	39,75,380	7,60,515	32,14,865	28,402
Advances for purchase of Motor Conveyances	21,49,514	11,17,579	32,67,093	10,18,698	22,48,395	40,256
Advances for purchase of Other Conveyances	1,29,505	2,19,193	3,48,698	1,53,900	1,94,798	5,231
Other Advances	—996	..	—996	—1,039	43	..
Total	51,79,284	24,10,891	75,90,175	19,32,074	56,58,101	73,889
Total Government of Uttar Pradesh	52,99,05,334	83,08,63,615	1,36,07,68,949	4,43,27,687	1,31,64,41,262	4,67,28,192
		(a) 5,05,000	(a) 5,05,000		(a) 5,05,000	
GOVERNMENT OF WEST BENGAL						
Loans to Local Funds, Private Parties, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	1,66,38,409	..	1,66,38,409	8,99,674	1,57,38,735	2,67,885
Loans to Municipalities	68,58,525	10,14,710	78,73,235	3,00,003	75,73,232	2,78,229
Loans to District and other Local Fund Committees	49,56,745	1,00,000	50,56,745	61,893	49,94,852	25,209
Advances to Cultivators	(b) 5,57,01,846	1,31,32,871	6,88,34,717	1,55,42,884	5,32,91,833	18,15,582
Advances under Special Laws	47,77,482	14,979	47,92,461	207	47,92,254	..
Loans and Advances to Displaced Persons	37,90,56,988	2,20,49,200	40,11,06,188	13,84,473	39,97,21,715	4,87,883
Loans and Advances under Community Development Programme	1,53,17,422	40,86,725	1,94,04,147	6,38,965	1,87,65,182	1,73,071
Miscellaneous Loans and Advances	(b) 11,99,10,767	6,24,31,664	18,23,42,431	1,09,67,288	17,13,75,143	19,09,145
Total	60,32,18,184	10,28,30,149	70,60,48,333	2,97,95,387	67,62,52,946	49,57,004
Loans to Government Servants—						
House Building Advances	4,63,329	2,10,570	6,73,899	1,94,629	4,79,270	17,894
Advances for purchase of Motor Conveyances	2,10,075	1,47,177	3,57,252	1,25,892	2,31,360	10,029
Advances for purchase of Other Conveyances	23,388	22,885	46,273	26,042	20,231	516
Message Advances	5,561	4,500	10,061	1,910	8,151	..
Other Advances	2,668	4,125	6,793	1,776	5,017	..
Total	7,05,021	3,89,257	10,94,278	3,50,249	7,44,029	28,439
Total Government of West Bengal	60,39,23,205	10,32,19,406	70,71,42,611	3,01,45,636	67,69,96,975	49,85,443

(a) Met from Contingency Fund.

(b) Differs from last year's closing balance due to correction Since made.

No. 94 - ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March 1961 and the BALANCES of such LOANS etc. at the commencement and close of the year—

	Balance, 1st April, 1960	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1961	Amount Interest received and credits to Repaid (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF JAMMU & KASHMIR						
Loans to Local Funds, Private Parties, etc.—						
Loans to Municipalities	33,65,428	34,62,233	68,27,661	20,000	68,07,661	800
Loans to District and other Local Fund Committees	8,02,333	4,40,187	12,42,520	5,000	12,37,520	..
Advances to Cultivators	4,46,393	14,905	4,61,298	13,517	4,47,781	..
Loans and Advances to Displaced Persons	1,43,01,622	8,00,000	1,51,01,622	32,90,663	1,18,10,959	5,000
Miscellaneous Loans and Advances	1,99,77,255	1,30,27,106	3,30,04,361	47,87,588	2,82,16,773	300
Total	3,88,93,031	1,77,44,431	5,66,37,462	81,16,768	4,85,20,694	7,000
Loans to Government Servants—						
House Building Advances	5,47,152	5,91,854	11,39,006	1,51,246	9,87,760	..
Advances for purchase of Motor Conveyances	89,047	99,080	1,88,127	73,594	1,14,533	200
Total	6,36,199	6,90,934	13,27,133	2,24,840	11,02,293	200
Total Government of Jammu and Kashmir	3,95,29,230	1,84,35,365	5,79,64,595	83,41,608	4,96,22,987	7,000

STATE GOVERNMENTS

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Kerala	Government of Madhya Pradesh	Government of Madras	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of Jammu & Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to State Governments.	2,07,77,90,441	..	..	..	..	..	..	..	..	..	..	..	..	2,07,77,90,441
Loans to Local Funds, Private Parties, etc.—														
Loans to Presidency Corporation Port Trusts and other Port Funds . . .	3,00,00,000	..	..	..	3,07,21,025	..	67,71,979	6,00,000	45,21,143	..	..	..	..	7,26,14,017
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	13,20,39,543	..	13,20,39,543
Loans to Municipalities	9,95,461	76,95,387	25,77,372	22,58,951	23,90,580	80,01,325	75,50,848	23,15,012	75,86,626	3,00,500	..	..	34,62,233	4,50,44,295
Loans and Advances to Displaced Persons.	..	..	..	..	..	..	..	..	..	2,23,957	..	..	..	2,23,957
Loans to District and other Local Fund Committees.	51,000	2,83,000	..	87,050	..	2,000	30,61,900	33,94,442	2,01,881	4,80,000	..	..	4,49,187	80,04,400
Advances to Cultivators	51,20,387	1,79,05,109	..	..	61,213	1,71,22,574	1,00,40,692	2,97,38,580	1,44,45,717	..	51,61,625	..	..	9,66,04,897
Advances under Special Laws.	49,17,000	..	..	20,76,951	..	12,18,702	37,29,385	10,59,43,121	..	2,94,696	..	..	..	11,73,09,855
Loans to Autonomous District and Regional Councils (Assam).	..	..	92,000	..	..	..	..	..	..	..	..	..	..	92,000
Loans and Advances under Community Development programme.	..	1,00,21,555	82,000	..	55,59,275	25,39,557	1,57,42,927	1,41,65,069	1,31,36,181	11,43,151	61,77,431	..	..	6,65,39,929
Miscellaneous Loans and Advances.	1,32,17,85,215	7,95,22,278	3,08,55,077	7,79,21,439	1,19,39,700	5,59,01,711	1,28,41,856	9,93,12,72,715	2,33,58,744	56,51,173	10,21,13,761	..	17,12,502	1,75,50,76,537
								(a) 5,69,000						5,69,000
Total	1,36,18,91,063	11,51,20,129	3,36,06,449	8,23,44,391	5,06,62,693	8,43,15,772	6,37,39,587	17,84,09,059	6,34,50,292	80,93,757	11,31,52,823	13,20,39,543	56,14,982	2,29,35,59,520
								(a) 5,69,000						(a) 5,69,000
GRAND TOTAL	3,43,96,90,504	11,51,20,129	3,36,06,449	8,23,44,391	5,06,62,693	8,43,15,772	6,37,39,587	17,84,09,059	6,34,50,292	80,93,757	11,31,52,823	13,20,39,543	56,14,982	2,29,35,59,520
								(a) 5,69,000						(a) 5,69,000

(a) Met out of the Contingency Fund for the year.

Q—Inter State Settlement

This Section opened under Part I—Consolidated Fund of India and of the States concerned with effect from the Accounts for the year 1953-54 records (i) the receipts from the Governments of Pakistan and Burma in discharge of their pre-separation debt, (ii) transactions between India and France consequent upon the transfer of the French territories in India to India, (iii) transactions connected with the repayment by the Governments of Andhra Pradesh and Mysore of their share of the Public Debt incurred by the Composite Madras State to the Government of Madras, (iv) 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 and (v) certain other specified receipts and payments of the Central and State Governments arising out of States Reorganisation Acts.

2. The heads under this Section close to 'Government' in the ledger.

No. 95—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL and STATE GOVERNMENTS on account of INTER-STATE SETTLEMENT for the year ended 31st March, 1961.

Heads of Account	Receipts	Disbursements (Charged)
	Rs.	Rs.
CENTRAL GOVERNMENT		
India and Pakistan	..	..
India and Burma	..	..
India and France	..	..
Centre and Kerala	..	17
Centre and Madras	1,427	28,823
TOTAL CENTRAL GOVERNMENT	1,427	28,840
STATE GOVERNMENTS		
GOVERNMENT OF ANDHRA PRADESH		
Andhra Pradesh and Maharashtra	19,26,905	17,45,007
Andhra Pradesh and Mysore	10,65,256	7,27,178
Madras and Andhra Pradesh	1,41,303	2,58,34,788
TOTAL	31,33,464	2,83,06,973
GOVERNMENT OF GUJARAT		
Maharashtra and Gujarat	2,097	9,80,374
GOVERNMENT OF KERALA		
Madras and Kerala	3,71,891	64,91,532
GOVERNMENT OF MADHYA PRADESH		
Maharashtra and Madhya Pradesh	36,80,819	468
GOVERNMENT OF MADRAS		
Centre and Madras	28,798	1,384
Madras and Andhra Pradesh	2,58,34,788	..
Madras and Mysore	28,14,354	1,81,178
Madras and Kerala	65,17,099	8,15,507
TOTAL	3,51,95,039	9,98,069
GOVERNMENT OF MAHARASHTRA		
Maharashtra and Gujarat	9,82,403	4,299
Andhra Pradesh and Maharashtra	19,665	19,27,697
Maharashtra and Mysore	67,80,420	46,67,286
Maharashtra and Madhya Pradesh	4,07,513	38,07,384
TOTAL	81,90,001	1,04,06,666
GOVERNMENT OF MYSORE		
Mysore and Mysore	94,782	28,03,784
Maharashtra and Mysore	2,24,975	67,90,156
Andhra Pradesh and Mysore	15,16,532	10,65,256
TOTAL	18,36,289	1,06,59,196
TOTAL STATE GOVERNMENTS	5,24,10,200	5,78,43,278
TOTAL CENTRAL AND STATE GOVERNMENTS	5,24,11,627	5,78,72,118

No. 95-A—STATEMENT showing the DISTRIBUTION between CHARGED and VOTED of the EXPENDITURE of the CENTRAL (Inter-State Settlement) for the

Heads of Expenditure	Central Government		Government of Andhra Pradesh		Government of Assam		Item No.
	Charged	Voted	Charged	Voted	Charged	Voted	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>N—Public Debt</i>							
I—Permanent Debt	1,27,08,50,650	..	..	..	..	..	1
II—Floating Debt	48,41,65,25,000	..	24,14,04,905	..	..	..	2
III—Loans from the Central Government	..	..	20,11,72,323	..	2,42,62,203	..	3
IV—Other Loans . . . . .	..	..	18,01,875	..	4,47,954 } (a) 6,05,029	..	4
<i>O—Loans and Advances by the Central Government</i>							
Advances to State Governments	3,28,13,51,123	..	..	..	..	..	5
Advances to Foreign Governments . . . . .	..	12,91,36,641	..	..	..	..	6
Loans to Local Funds, Private Parties, etc.	..	1,41,47,36,008	..	..	..	..	7
Loans to Government Servants . . . . .	..	3,91,06,337	..	..	..	..	8
<i>P—Loans and Advances by State Governments</i>							
Loans to Local Funds, Private Parties etc.	..	..	..	17,24,58,921 } (a) 30,000	..	7,17,51,888	9
Loans to Government Servants . . . . .	..	..	..	19,08,906	..	23,72,099	10
<i>Q—Inter-State Settlements</i>							
Centre and Madras	28,823	..	..	..	..	..	11
Maharashtra and Gujarat . . . . .	..	..	..	..	..	..	12
Centre and Kerala	17	..	..	..	..	..	13
Andhra Pradesh and Maharashtra . . . . .	..	..	17,45,907	..	..	..	14
Andhra Pradesh and Mysore . . . . .	..	..	7,27,178	..	..	..	15
Madras and Andhra Pradesh . . . . .	..	..	2,58,34,788	..	..	..	16
Maharashtra and Madhya Pradesh . . . . .	..	..	..	..	..	..	17
Madras and Kerala . . . . .	..	..	..	..	..	..	18
Bombay and Mysore . . . . .	..	..	..	..	..	..	19
Total	52,96,87,55,613	1,58,29,78,986	47,23,86,076	17,43,67,827 (a) 30,000	2,47,10,157 (a) 6,05,029	7,41,23,987	20

No. 95-A—STATEMENT showing the DISTRIBUTION between CHARGED and VOTED of the EXPENDITURE of the CENTRAL (Inter-State Settlement) for the

Heads of Expenditure	Government of Maharashtra		Government of Mysore		Government of Orissa		Item No.
	Charged	Voted	Charged	Voted	Charged	Voted	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>N—Public Debt</i>							
I—Permanent Debt	2,76,71,955	..	46,925	..	..	..	1
II—Floating Debt	18,83,00,000	..	..	..	..	..	2
III—Loans from the Central Government	7,60,59,057	..	4,61,17,333	..	4,91,12,605	..	3
IV—Other Loans	33,21,242	..	37,16,826	..	6,96,852	..	4
<i>P—Loans and Advances by State Governments</i>							
Loans to Local Funds, Private Parties, etc.	..	23,78,35,756 } (a) 5,69,000	..	9,54,63,741	..	1,71,22,842	5
Loans to Government Servants . . . . .	..	8,17,269	..	34,83,818	..	9,90,331	6
<i>Q—Inter-State Settlements</i>							
Centre and Madras . . . . .	..	..	..	..	..	..	7
Andhra Pradesh and Mysore . . . . .	..	..	10,65,256	..	..	..	8
Maharashtra and Gujarat	4,299	..	..	..	..	..	9
Andhra Pradesh and Maharashtra	19,27,697	..	..	..	..	..	10
Maharashtra and Mysore	46,67,286	..	67,90,156	..	..	..	11
Maharashtra and Madhya Pradesh	38,07,384	..	..	..	..	..	12
Madras and Mysore . . . . .	..	..	28,03,784	..	..	..	13
Total	30,57,58,920	23,86,53,025 (a) 5,69,000	6,05,40,280	9,89,47,559	4,98,09,457	1,81,13,173	14

(a) Represents expenditure met out of Contingency Fund.

GOVERNMENT and of the STATE GOVERNMENTS under DEBT HEADS (comprising Public Debt, Loans and Advances and Grants) ended 31st March, 1961.

Item No.	Government of Bihar		Government of Gujarat		Government of Kerala		Government of Madhya Pradesh		Government of Madras	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,51,071	..	1,12,459	..	1,00,47,200	..	7,15,76,800	..
2	40,28,00,000	..	..	..	19,65,03,703	..	18,57,00,000	..	..	..
3	8,09,36,524	..	3,05,15,727	..	8,64,44,190	..	6,19,57,393	..	6,67,11,923	..
4	3,59,112	..	..	..	11,13,605	..	95,76,235	..	10,15,756	..
5
6
7
8
9	..	9,52,04,976	..	7,91,34,287 } (a) 10,00,000	..	5,62,93,648 } (a) 10,00,000	..	10,14,40,097	..	21,29,34,636
10	..	22,61,417	..	1,83,143	..	18,72,979	..	6,75,507	..	14,51,898
11	1,384	..
12	9,80,374	..	..	..	..	..	..	..
13
14
15
16	1,81,178	..
17	468	..	..	..
18	64,91,532	..	..	..	8,15,507	..
19
20	48,45,95,636	9,74,66,393	3,18,47,172	7,93,17,430 } (a) 10,00,000	29,06,65,489	5,81,66,627 } (a) 10,00,000	26,72,81,296	10,21,15,600	14,03,02,548	21,43,86,534

GOVERNMENT and of the STATE GOVERNMENTS under DEBT HEADS (comprising Public Debt, Loans and Advances and Grants) ended 31st March, 1961.

Item No.	Government of Punjab		Government of Rajasthan		Government of Uttar Pradesh		Government of West Bengal		Government of Jammu and Kashmir	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	6,79,93,086	..	..	..	..	..
2	..	..	52,10,02,403	..	7,09,00,000	..	..	..	9,14,73,351	..
3	10,19,07,092	..	5,07,39,581	..	10,63,86,947	..	5,64,64,939	..	4,21,91,572	..
4	14,04,622	..	7,98,250	..	24,61,364	..	9,42,788	..	53,041	..
5	..	18,84,43,983	..	15,80,87,661	..	82,84,52,724 } (a) 5,05,000	..	10,28,30,149	..	1,77,44,431
6	..	1,17,22,271	..	28,05,777	..	24,10,891	..	3,89,257	..	6,90,934
7	..	..	..	..	..	..	..	..	..	..
8	..	..	..	..	..	..	..	..	..	..
9	..	..	..	..	..	..	..	..	..	..
10	..	..	..	..	..	..	..	..	..	..
11	..	..	..	..	..	..	..	..	..	..
12	..	..	..	..	..	..	..	..	..	..
13	..	..	..	..	..	..	..	..	..	..
14	10,33,11,714	20,01,66,254	57,25,40,234	16,08,93,438	24,77,41,897	83,08,63,615 } (a) 5,05,000	5,74,07,727	10,32,19,406	13,37,20,964	1,84,35,365

1) Represents expenditure met out of Contingency Fund.

Charged and Voted Statements-

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

No. 96—ACCOUNT of the CONTINGENCY FUND

Name of the Government with Major Heads of Account treated as minor Heads under 'Contingency Fund.'	Balance on 1st April, 1960	Appropriation from the Consolidated Fund or any Reserve Fund during the year	Advances remaining un-recouped at the end of the previous year	Advances from the Fund during the year	
1	2	3	4	5	Debit
	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT					
General Administration	(a) 14,99,93,237	..	..	75,000	
Miscellaneous Departments		..	..	14,946	
Miscellaneous		..	..	10,290	
Defence Services (Effective) Navy		..	..	6,241	
Capital Outlay on Industrial Development		..	..	44,90,000	
Capital Outlay on Schemes of Government Trading		..	..	15,549	
Compensation to Displaced persons		..	6,763	4,21,093	
Total Central Government	14,99,93,237	..	6,763	50,34,019	
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA PRADESH					
State Excise Duties	56,26,849	..	..	1,50,520	1
General Administration		..	..	5,24,627	1
Education		..	..	1,56,612	1
Industries and Supplies		..	..	5,760	1
Miscellaneous Departments		..	..	3,75,539	1
Civil Works		..	1,00,000	7,75,300	1
Miscellaneous		..	..	1,75,243	1
Community Development Projects, National Extension Service and Local Development Works		..	22,605	95,989	1
Capital Outlay on Industrial Development		..	2,50,000	23,49,950	1
Capital Account of Civil Works outside the Revenue Account		..	546	92,298	2
Capital Outlay on Electricity Schemes		..	..	1,15,287	2
Capital Account of Other Works, outside the Revenue Account		..	..	2,29,000	2
Capital Outlay on Schemes of Government Trading		..	..	13,82,941	2
Loans and Advances by State Governments— Loans to Local Funds, Private Parties etc.		..	..	30,000	2
Total Government of Andhra Pradesh	56,26,849	..	3,73,151	64,59,066	2
GOVERNMENT OF ASSAM					
Forest	72,17,274	..	..	226	3
General Administration		..	14,500	..	3
Police		..	84	10,87,714	3
Medical		..	..	6,42,359	3
Public Health		..	9,567	1,00,657	3
Agriculture		..	2,27,000	..	3
Miscellaneous Department		..	..	18,000	3
Civil Works		..	..	15,73,543	3
Famine Relief		..	..	6,68,392	3
Miscellaneous		(b)—171	26,746	52,230	3
Other Loans		..	..	6,05,029	3
Loans and Advances by State Governments— Loans to Municipalities, private parties etc.		..	5,000	96,80,433	3
Total Government of Assam	72,17,274	(b)—171	2,82,897	1,44,28,592	3

(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.

(b) Includes Rs. 2,23,00,000 (Cr) and Rs. 2,23,00,000 (Dr) on account of temporary augmentation of the corpus of the Contingency Fund as retransfer to the Consolidated Fund during the year and write back of the erroneous credit of Rs. 171 afforded to the Contingency Fund during 1959-60.

as may be determined by such law, and the said Fund is placed at the disposal of the President or Governor, in 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.

for the year ended 31st March, 1961

Sl. No.	Re-coupment to the Fund during the year			Advances remaining unrecouped to end of the year			Balance on 31st March, 1961 (Col. 2+ Col. 3—Col. 5+ Col. 8) 12
	of Advances in Col. 4	of Advances in Col. 5	Total Recoupment (Col. 6+Col. 7)	of Advances in Col. 4 (Col. 4—Col. 6)	of Advances in Col. 5 (Col. 5—Col. 7)	Total amount unrecouped (Col. 9+ Col. 10)	
	6	7	8	9	10	11	Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..
2	..	..	..	..	75,000	75,000	..
3	..	14,946	14,946	..	..	..	..
4	..	10,290	10,290	..	..	..	..
5	..	6,241	6,241	..	..	..	..
6	..	44,90,000	44,90,000	..	..	..	..
7	..	15,549	15,549	..	..	..	..
8	6,763	4,21,993	4,28,756	..	..	..	..
9	6,763	49,59,019	49,65,782	..	75,000	75,000	14,99,25,000
10	..	..	..	..	..	..	..
11	..	1,50,520	1,50,520	..	..	..	..
12	..	5,24,627	5,24,627	..	..	..	..
13	..	1,41,067	1,41,067	..	15,545	15,545	..
14	..	..	..	..	5,760	5,760	..
15	..	3,61,275	3,61,275	..	14,264	14,264	..
16	1,00,000	7,75,300	8,75,300	..	..	..	..
17	..	1,75,243	1,75,243	..	..	..	..
18	22,605	95,989	1,18,594	..	..	..	..
19	2,50,909	23,49,950	25,99,950	..	..	..	..
20	546	9,025	9,571	..	83,273	83,273	..
21	..	1,15,287	1,15,287	..	..	..	..
22	..	2,29,000	2,29,000	..	..	..	..
23	..	13,82,941	13,82,941	..	..	..	..
24	..	..	..	..	30,000	30,000	..
25	3,75,151	63,10,224	66,83,375	..	1,48,842	1,48,842	58,51,558
26	..	..	..	..	..	..	..
27	..	226	226	..	..	..	..
28	14,500	..	14,500	..	..	..	..
29	..	10,87,714	10,87,714	84	..	84	..
30	..	..	..	..	6,42,359	6,42,359	..
31	8,984	1,00,657	1,09,641	583	..	583	..
32	2,27,000	..	2,27,000	..	..	..	..
33	..	..	..	..	18,000	18,000	..
34	..	42,034	42,034	..	15,31,509	15,31,509	..
35	..	6,68,392	6,68,392	..	..	..	..
36	26,746	52,239	78,985	..	..	..	..
37	..	..	..	..	6,05,029	6,05,029	..
38	..	75,01,133	75,01,133	5,000	21,79,300	21,84,300	..
39	2,77,230	94,52,395	97,29,625	5,667	49,76,197	49,81,864	25,18,11,6

No. 96—ACCOUNT of the CONTINGENCY FUND

Name of the Government with Major Heads of Account treated as minor Heads under 'Contingency Fund'	Balance on 1st April, 1960	Appropriation from the consolidated Fund or any Reserve Fund during the year	Advances remaining un-recouped at the end of the previous year	Advances from the Fund during the year	Item No.
1	2	3	4	5	
GOVERNMENT OF BIHAR	Rs. (a) 3,97,43,744	Rs. ..	Rs. ..	Rs. ..	1
Land Revenue . . . . .		..	10,207	2,21,000	2
General Administration . . . . .		..	52,205	1,182	3
Jails . . . . .		..	22,809	..	4
Police . . . . .		..	..	2,62,156	5
Medical . . . . .		..	..	21,000	6
Public Health . . . . .		..	1,18,974	8,768	7
Agriculture . . . . .		..	..	5,23,381	8
Co-operation . . . . .		..	..	5,000	9
Industries and Supplies . . . . .		..	2,117	..	10
Miscellaneous Departments . . . . .		..	..	1,04,492	11
Civil Works . . . . .		..	35,203	..	12
Territorial and Political Pensions . . . . .		..	..	3,000	13
Capital Outlay on Schemes of Agricultural Improvement and Research . . . . .		..	..	2,49,931	14
Capital Account of Civil Works outside the Revenue Account		..	14,741	11,00,000	15
Capital Account of Other Works outside the Revenue Account		..	..	2,486	16
Loans and Advances by State Governments—		..	..	4,00,000	17
Loans to Municipalities . . . . .		..	..	4,00,000	17
Total Government of Bihar	(a) 3,97,43,744	..	2,56,256	29,02,396	18
GOVERNMENT OF GUJARAT		3,00,00,000	..	..	19
Land Revenue . . . . .		..	..	1,67,549	20
Sales Tax . . . . .		..	..	620	21
Other Taxes and Duties . . . . .		..	..	3,761	22
General Administration . . . . .		..	..	4,86,401	23
Police . . . . .		..	..	2,36,529	24
Dangs District . . . . .		..	..	15,213	25
Education . . . . .		..	..	40,54,902	26
Medical . . . . .		..	..	78,868	27
Public Health . . . . .		..	..	31,677	28
Agriculture . . . . .		..	..	58,71,850	29
Animal Husbandry . . . . .		..	..	65,000	30
Industries and Supplies . . . . .		..	..	1,95,143	31
Miscellaneous Departments . . . . .		..	..	4,08,347	32
Civil Works . . . . .		..	..	1,50,331	33
Stationery and Printing . . . . .		..	..	9,49,782	34
Miscellaneous . . . . .		..	..	2,52,840	35
Construction of Irrigation etc. Works—		..	..	..
(Commercial) . . . . .		..	..	19,607	36
(Non-Commercial) . . . . .		..	..	29,067	37
Capital Outlay on Improvements of Public Health . . . . .		..	..	1,50,000	38
Capital Outlay on Industrial Development . . . . .		..	..	65,94,225	39
Capital Outlay on Ports . . . . .		..	..	1,99,522	40
Capital Accounts of Civil Works Outside Revenue Account		..	..	12,32,128	41
Loans and Advances by State Governments—		..	..	10,60,000	42
Loans to Local Funds etc. . . . .		..	..	10,60,000	42
Total Government of Gujarat		3,00,00,000	..	2,22,53,362	43

(a) Influence of Re. 1/- from the previous year's closing balance is due to rounding.

for the year ended 31st March, 1961—*contd.*

Item No.	Reoupment to the Fund during the year			Advances remaining unrecouped to end of the year			Balance on 31st March, 1961 (Col. 2 + Col. 3— Col. 5 + Col. 8)
	of Advances in Col. 4	of Advances in Col. 5	Total Recoupment (Col. 6 + Col. 7)	of Advances in Col. 4 (Col. 4—Col. 6)	of Advances in Col. 5 (Col. 5—Col. 7)	Total Amount unrecouped (Col. 9 + Col. 10)	
	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1
2	..	2,21,000	2,21,000	10,207	..	10,207	..
3	..	1,182	1,182	52,205	..	52,205	..
4	22,809	..	22,809	..
5	..	2,62,156	2,62,156	..	..	..	..
6	21,000	21,000	..
7	1,18,974	8,768	1,27,742	..	..	..	..
8	..	2,23,625	2,23,625	..	2,99,756	2,99,756	..
9	..	5,000	5,000	..	..	..	..
10	2,117	..	2,117	..
11	..	1,04,492	1,04,492	..	..	..	..
12	25,204	..	25,204	9,999	..	9,999	..
13	..	3,000	3,000	..	..	..	..
14	..	2,49,931	2,49,931	..	..	..	..
15	..	11,00,000	11,00,000	14,741	..	14,741	..
16	..	2,486	2,486	..	..	..	..
17	..	4,00,000	4,00,000	..	..	..	..
18	1,44,178	25,81,640	27,25,818	1,12,078	3,20,756	4,32,834	3,95,67,166
19
20	..	1,67,549	1,67,549	..	..	..	..
21	..	620	620	..	..	..	..
22	..	3,761	3,761	..	..	..	..
23	..	4,86,401	4,86,401	..	..	..	..
24	..	2,36,529	2,36,529	..	..	..	..
25	..	15,213	15,213	..	..	..	..
26	..	4,78,906	4,78,906	..	35,75,996	35,75,996	..
27	..	18,727	18,727	..	60,141	60,141	..
28	..	31,677	31,677	..	..	..	..
29	58,71,850	58,71,850	..
30	..	65,000	65,000	..	..	..	..
31	..	1,95,143	1,95,143	..	..	..	..
32	..	4,08,347	4,08,347	..	..	..	..
33	..	38,716	38,716	..	1,11,615	1,11,615	..
34	..	9,49,782	9,49,782	..	..	..	..
35	..	2,840	2,840	..	2,50,000	2,50,000	..
36	..	19,607	19,607	..	..	..	..
37	..	29,067	29,067	..	..	..	..
38	..	1,50,000	1,50,000	..	..	..	..
39	..	22,58,500	22,58,500	..	43,35,725	43,35,725	..
40	..	1,99,522	1,99,522	..	..	..	..
41	..	3,61,678	3,61,678	..	8,70,450	8,70,450	..
42	..	60,000	60,000	..	16,00,000	16,00,000	..
43	..	61,77,585	61,77,585	..	1,69,75,777	1,69,75,777	1,39,24,223

Part II—Contingency Fund.

Name of the Government with Major Heads of Account treated as minor Heads under 'Contingency Fund'	Balance on 1st April, 1960	Appropriation from the Consolidated Fund or any Reserve Fund during the year	Advances remaining unrecouped at the end of the previous year	Advances from the Fund during the year	Item No.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT OF KERALA	50,00,000	..	..	..	1
Forest . . . . .		..	..	10,112	2
General Administration . . . . .		..	..	7,947	3
Jails . . . . .		..	..	134	4
Police . . . . .		..	..	13,984	5
Medical . . . . .		..	..	1,58,694	6
Public Health . . . . .		..	..	29,062	7
Co-operation . . . . .		..	..	43,204	8
Industries and Supplies . . . . .		..	..	47,506	9
Civil Works . . . . .		..	..	48,151	10
Capital Outlay on Improvement of Public Health . . . . .		..	..	42,380	11
Capital Outlay on Schemes of Agricultural Improvement and Research . . . . .		..	..	70,701	12
Capital Outlay on Industrial Development . . . . .		..	..	55,566	13
Capital Account of Civil Works outside the Revenue Account . . . . .		..	..	8,22,532	14
Capital Outlay on Schemes of Government Trading . . . . .		..	..	20,786	15
Loans and Advances by State Governments—					
Loans to Local Funds Private Parties etc. . . . .		..	..	30,31,096	16
Total Government of Kerala	50,00,000	..	..	44,01,855	17
GOVERNMENT OF MADHYA PRADESH	1,99,01,069	..	..	..	18
Sales Tax . . . . .		..	..	1,24,614	19
Irrigation . . . . .		..	..	5,984	20
General Administration . . . . .		..	..	1,88,360	21
Police . . . . .		..	1,977	2,13,300	22
Scientific Departments . . . . .		..	12,097	31,512	23
Education . . . . .		..	..	1,13,793	24
Public Health . . . . .		..	..	8,285	25
Agriculture . . . . .		..	..	2,01,597	26
Animal Husbandry . . . . .		..	..	43,933	27
Civil Works . . . . .		..	7,707	12,833	28
Miscellaneous . . . . .		..	..	1,52,109	29
Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) . . . . .		..	..	17,133	30
Capital Outlay on Industrial Development . . . . .		..	..	79,400	31
Capital Account of Civil Works outside the Revenue Account . . . . .		..	..	3,35,863	32
Capital Outlay on Schemes of Government Trading . . . . .		..	..	15,721	33
Loans and Advances by State Governments—					
Loans to Local Funds, Private Parties etc. . . . .		..	77,150	..	34
Total Government of Madhya Pradesh	1,99,01,069	..	98,931	15,42,443	35

for the year ended 31st March, 1961—*cont'd.*

Item No.	Recoupment to the Fund during the year			Advances remaining unrecovered to end of the year			Balance on 31st March 1961 (Col. 2 + Col. 3 - Col. 5 + Col. 8)
	of Advances in Col. 4	of Advances in Col. 5	Total Recoupment (Col. 6 + Col. 7)	of Advances in Col. 4 (Col. 4—Col. 6)	of Advances in Col. 5 (Col. 5—Col. 7)	Total Amount unrecovered (Col. 9 + Col. 10)	
	6	7	8	9	10	11		12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1
2	..	10,112	10,112	..	..	..	..
3	..	7,947	7,947	..	..	..	..
4	..	134	134	..	..	..	..
5	..	13,984	13,984	..	..	..	..
6	..	1,58,694	1,58,694	..	..	..	..
7	..	29,062	29,062	..	..	..	..
8	..	43,204	43,204	..	..	..	..
9	..	47,506	47,506	..	..	..	..
10	..	48,151	48,151	..	..	..	..
11	..	42,380	42,380	..	..	..	..
12	..	70,701	70,701	..	..	..	..
13	..	55,566	55,566	..	..	..	..
14	..	1,231	1,231	..	8,21,301	8,21,301	..
15	..	20,786	20,786	..	..	..	..
16	..	20,31,096	20,31,096	..	10,00,000	10,00,000	..
17	..	25,80,554	25,80,554	..	18,21,301	18,21,301	31,78,699
18
19	..	1,24,614	1,24,614	..	..	..	..
20	..	3,984	3,984	..	..	..	..
21	..	1,88,366	1,88,366	..	..	..	..
22	1,977	74,244	76,221	..	1,39,056	1,39,056	..
23	12,097	31,512	43,609	..	..	..	..
24	..	80,851	80,851	..	32,942	32,942	..
25	..	8,285	8,285	..	..	..	..
26	..	2,01,597	2,01,597	..	..	..	..
27	..	43,933	43,933	..	..	..	..
28	7,707	12,833	20,540	..	..	..	..
29	..	397	397	..	1,51,712	1,51,712	..
30	..	17,133	17,133	..	..	..	..
31	..	79,400	79,400	..	..	..	..
32	..	3,35,863	3,35,863	..	..	..	..
33	..	15,721	15,721	..	..	..	..
34	77,150	..	77,150	..	..	..	..
35	98,931	12,18,733	13,17,664	..	3,23,710	3,23,710	1,96,71,100

Part II—Contingency Fund.

No. 96—ACCOUNT of the CONTINGENCY FUND

Name of the Government with Major Heads of Account treated as Minor Heads under 'Contingency Fund'	Balance on 1st April, 1960	Appropriation from the Consolidated Fund or any Reserve Fund during the year	Advances remaining unrecouped at the end of the previous year	Advances from the Fund during the year	Item No.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT OF MADRAS	1,48,64,300	..	..	..	1
Forest		..	..	158	2
General Administration		..	..	5,71,650	3
Scientific Department		..	..	3,717	4
Education		..	68,700	1,42,535	5
Medical		..	..	1,61,750	6
Public Health		..	..	1,75,305	7
Agriculture		..	..	4,78,222	8
Animal Husbandry		..	..	44,269	9
Co-operation		..	..	44,691	10
Industries and Supplies		..	..	33,441	11
Miscellaneous Departments		..	..	45,970	12
Civil Works		..	67,000	1,50,495	13
Community Development Projects, National Extension Service etc.		..	..	98,091	14
Payment of Compensation to Land holders, etc. on the Abolition of the Zamindari System		..	..	10,35,166	15
Construction of Irrigation, Navigation Embankment and Drainage Works (Non-Commercial)		..	..	98,233	16
Capital Outlay on Improvement of Public Health		..	..	50,595	17
Capital Account of Civil Works outside the Revenue Account		..	..	3,98,344	18
Capital Outlay on Schemes of Government Trading		..	..	564	19
Loans and Advances by State Governments—					
Loans to Local Funds, Private Parties, etc.	3		..	4,83,873	20
Total Government of Madras	1,48,64,300	..	1,35,700	45,17,069	21
GOVERNMENT OF MAHARASHTRA					
Land Revenue	3,55,28,057	..	..	..	22
State Excise Duties		..	..	41,609	23
Registration		..	52	..	24
Taxes on Vehicles		..	..	8,535	25
Sales Tax		..	..	3,925	26
Irrigation		..	..	32	27
General Administration		..	..	5,37,945	28
Carried over	3,55,28,057	..	52	9,99,682	29

for the year ended 31st March, 1961—contd.

Item No.	Recoupment to the Fund during the year			Advances remaining unrecouped to end of the year			Balance on 31st March, 1961 (Col. 2+Col. 3— Col. 5+Col. 8)
	of Advances in Col. 4 6	of Advances in Col. 5 7	Total Recoupment (Col. 6+Col. 7) 8	of Advances in Col. 4 (Col. 4— Col. 6) 9	of Advances in Col. 5 (Col. 5— Col. 7) 10	Total amount unrecouped (Col. 9 + Col. 10) 11		12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1
2	..	158	158	..	..	..	..
3	..	5,71,650	5,71,650	..	..	..	..
4	..	3,717	3,717	..	..	..	..
5	63,700	1,42,535	2,11,235	..	..	..	..
6	..	1,61,750	1,61,750	..	..	..	..
7	..	1,75,305	1,75,305	..	..	..	..
8	..	4,78,222	4,78,222	..	..	..	..
9	..	44,269	44,269	..	..	..	..
10	..	44,691	44,691	..	..	..	..
11	..	33,441	33,441	..	..	..	..
12	..	45,970	45,970	..	..	..	..
13	67,000	1,50,495	2,17,495	..	..	..	..
14	..	98,091	98,091	..	..	..	..
15	..	10,35,166	10,53,166	..	..	..	..
16	..	98,233	98,233	..	..	..	..
17	..	50,595	50,595	..	..	..	..
18	..	8,98,344	8,98,344	..	..	..	..
19	..	564	564	..	..	..	..
20	..	4,83,873	4,83,873	..	..	..	..
21	1,35,700	45,17,069	46,52,769	..	..	..	1,50,00,000
22
23	..	41,609	41,609	..	..	..	..
24	..	4,07,636	4,07,636	..	..	..	..
25	52	..	52	..	..	..	..
26	..	8,535	8,535	..	..	..	..
27	..	3,925	3,925	..	..	..	..
28	..	32	32	..	..	..	..
29	..	2,37,691	2,37,691	..	3,00,254	3,00,254	..
30	52	6,99,428	6,99,480	..	3,00,254	3,00,254	..

No. 96—ACCOUNT of the CONTINGENCY FUND

Name of the Government with Major Heads of Account treated as Minor Heads under 'Contingency Fund'	Balance on 1st April, 1960	Appropriation from the consolidated Fund or any Reserve Fund during the year	Advances remaining un-recovered at the end of the previous year	Advances from the Fund during the year	Item No.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
Brought forward	3,55,28,057	..	52	9,99,682	1
GOVERNMENT OF MAHARASHTRA—contd.					
Administration of Justice . . . . .		..	..	3,905	2
Police . . . . .		..	..	3,22,290	3
Ports and Pilotage . . . . .		..	..	339	4
Scientific Departments . . . . .		..	..	2,273	5
Education . . . . .		..	97,89,579	59,59,736	6
Medical . . . . .		..	..	1,63,838	7
Public Health . . . . .		..	93,064	7,79,834	8
Agriculture . . . . .		..	49,041	42,462	9
Animal Husbandry . . . . .		..	3,00,000	1,657	10
Co-operation . . . . .		..	..	8,642	11
Industries and Supplies . . . . .		..	..	6,189	12
Miscellaneous Departments . . . . .		..	19,833	6,53,908	13
Civil Works . . . . .		..	..	20,188	14
Miscellaneous . . . . .		..	98,000	2,64,724	15
Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) . . . . .		..	..	2,81,69,483	16
Construction of Irrigation, Navigation Embankment and Drainage Works (Non-Commercial) . . . . .		..	..	49,57,503	17
Capital Outlay on Industrial Development . . . . .		..	..	80,00,000	18
Bombay Development Scheme . . . . .		..	..	6,956	19
Capital Account of Civil Works outside the Revenue Account . . . . .		..	..	9,48,955	20
Capital Outlay on Electricity Schemes . . . . .		..	..	30,524	21
Capital Account of Other Works outside the Revenue Account . . . . .		..	..	3,880	22
Capital Outlay on Schemes of Government Trading . . . . .		..	48,963	4,198	23
Loans and Advances by State Governments—					
Loans to Local Funds, Private Parties etc. . . . .		..	..	1,19,41,252	24
Inter-State Settlements . . . . .		..	40,73,361	792	25
Total—Government of Maharashtra	3,55,28,057	..	1,44,71,943	6,32,83,331	26
GOVERNMENT OF MYSORE					
Interest on Debt and other Obligations	1,93,88,907	..	..	..	27
General Administration . . . . .		..	..	12,43,125	28
Police . . . . .		..	..	84,890	29
Education . . . . .		..	..	24,025	30
Medical . . . . .		..	8,516	9,34,948	31
Public Health . . . . .		..	2,547	..	32
Agriculture . . . . .		..	..	1,13,024	33
Animal Husbandry . . . . .		..	..	12,741	34
Industries and Supplies . . . . .		..	..	31,709	35
Capital Outlay on Industrial Development . . . . .		..	..	3,97,025	36
Capital account of Civil Works outside the Revenue Account . . . . .		..	..	92,765	37
Capital Outlay on Electricity Schemes . . . . .		..	..	1,67,000	38
Capital Account of Other Works, outside the Revenue Account . . . . .		..	..	1,67,000	39
Capital Outlay on Schemes of Government Trading . . . . .		..	..	23,304	40
Community Development Projects, National Extension Service and Local Development Works . . . . .		..	..	52,246	41
Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) . . . . .		..	..	62,628	42
Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) . . . . .		..	..	3,75,000	43
Capital Outlay on Industrial Development . . . . .		..	1,81,965	97,75	44
Capital account of Civil Works outside the Revenue Account . . . . .		..	..	13,01,785	45
Capital Outlay on Electricity Schemes . . . . .		..	..	29,197	46
Capital Account of Other Works, outside the Revenue Account . . . . .		..	43,065	1,21	47
Capital Outlay on Schemes of Government Trading . . . . .		..	..	32,00,000	48
Loans and Advances by State Governments—					
Loans to Local Funds, Private Parties etc. . . . .		..	..	4,59,000	49
Total Government of Mysore	1,93,88,907	..	6,11,093	1,79,93,697	50

for the year ended 31st March, 1961—contd.

Sl. No.	Recoupment to the Fund during the year			Advances remaining unrecouped to end of the year			Balance on 31st March 1961	
	of Advances in Col. 4	of Advances in Col. 5	Total Recoupment (Col. 6 + Col. 7)	of Advances in Col. 4 (Col. 4—Col. 6)	of Advances in Col. 5 (Col. 5—Col. 7)	Total amount unrecouped (Col. 9 + Col. 10)	(Col. 2 + Col. 3—Col. 5 + Col. 8)	
	6	7	8	9	10	11	12	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	52	6,99,428	6,99,480	..	3,00,254	3,00,254	..	..
2	..	3,173	3,173	..	822	822	..	..
3	..	3,21,654	3,21,654	..	626	626	..	..
4	..	330	330	..	..	..	..	..
5	..	2,273	2,273	..	..	..	..	..
6	97,89,579	36,64,154	1,34,53,733	..	22,86,582	22,86,582	..	..
7	..	1,63,838	1,63,838	..	..	..	..	..
8	93,064	7,79,776	8,72,840	..	58	58	..	..
9	49,041	6,337	55,378	..	36,125	36,125	..	..
10	3,00,000	1,657	3,01,657	..	..	..	..	..
11	..	..	..	..	8,642	8,642	..	..
12	..	6,189	6,189	..	..	..	..	..
13	19,883	6,48,497	6,68,380	..	4,511	4,511	..	..
14	..	20,188	20,188	..	..	..	..	..
15	98,000	1,86,667	2,84,667	..	78,057	78,057	..	..
16	..	8,952	8,952	..	2,81,60,531	2,81,60,531	..	..
17	..	2,310	2,310	..	49,55,193	49,55,193	..	..
18	..	25,00,000	25,00,000	..	55,00,000	55,00,000	..	..
19	..	6,956	6,956	..	..	..	..	..
20	..	8,83,925	8,83,925	..	65,030	65,030	..	..
21	..	29,484	29,484	..	1,040	1,040	..	..
22	..	3,880	3,880	..	..	..	..	..
23	48,963	4,198	53,161	..	..	..	..	..
24	..	1,13,72,252	1,13,72,252	..	5,69,000	5,69,000	..	..
25	40,73,361	792	40,74,153	..	..	..	..	..
26	1,44,71,943	2,13,16,910	3,57,88,853	..	4,19,66,471	4,19,66,471	80,33,520	..
27	..	..	..	..	..	..	..	..
28	..	12,43,125	12,43,125	..	..	..	..	..
29	..	84,890	84,890	..	..	..	..	..
30	..	24,025	24,025	..	..	..	..	..
31	8,516	9,34,048	9,42,564	..	..	..	..	..
32	2,547	..	2,547	..	..	..	..	..
33	..	1,13,024	1,13,024	..	..	..	..	..
34	..	12,741	12,741	..	..	..	..	..
35	..	31,709	31,709	..	..	..	..	..
36	..	2,04,701	2,04,701	..	1,92,324	1,92,324	..	..
37	..	39,423	39,423	..	53,282	53,282	..	..
38	..	1,67,000	1,67,000	..	..	..	..	..
39	..	23,304	23,304	..	..	..	..	..
40	..	52,246	52,246	..	..	..	..	..
41	..	222	222	..	62,406	62,406	..	..
42	3,75,000	97,75,324	1,01,50,324	..	..	..	..	..
43	1,81,965	4,15,220	5,97,185	..	8,86,665	8,86,665	..	..
44	..	18,345	18,345	..	10,852	10,852	..	..
45	..	1,821	1,821	43,065	..	43,065	..	..
46	..	32,00,000	32,00,000	..	..	..	..	..
47	..	4,50,000	4,50,000	..	..	..	..	..
48	5,68,023	1,67,91,168	1,73,59,196	43,065	12,05,529	12,48,594	1,87,51,496	..

No 96—ACCOUNT of the CONTINGENCY FUND

Name of the Government with Major Heads of Accounts treated as minor Heads under 'Contingency Fund'.	Balance on 1st April, 1960	Appropriation from the consolidated Fund or any Reserve Fund during the year	Advances remaining un-recouped at the end of the previous year	Advances from the Fund during the year	Item No.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT OF ORISSA	35,00,000	..	..	..
General Administration		..	..	1,973	1
Medical		..	..	23,000	2
Public Health		..	..	1,09,054	3
Animal Husbandry		..	..	65,615	4
Co-operation		..	..	1,900	5
Industries and Supplies		..	..	34,182	6
Miscellaneous Departments		..	..	45,000	7
Famine		..	..	23,13,117	8
Miscellaneous		..	..	34,826	9
Capital Outlay on Industrial Development		..	..	13,260	10
Receipts from Road and Water Transport Schemes— Working Expenses		..	..	819	11
Loans and Advances by State Governments— Loans to Local Funds, Private Parties etc.		..	..	38,45,242	12
Total Government of Orissa	35,00,000	..	..	64,87,988	14
GOVERNMENT OF PUNJAB	87,12,869	..	..	..	15
State Excise Duties		..	..	18,555	16
Forest		..	..	1,03,002	17
General Administration		..	..	11,230	18
Police		..	..	33,073	19
Education		..	..	1,04,972	20
Public Health		..	..	800	21
Agriculture		..	..	15,888	22
Industries and Supplies		..	52,614	16,000	23
Miscellaneous Departments		..	..	562	24
Miscellaneous		..	2,34,517	14,75,500	25
Capital Outlay on Industrial Development		..	10,00,000	..	26
Loans and Advances by State Governments— Loans to Local Funds, Private Parties etc.		..	..	2,71,000	27
Total Government of Punjab	87,12,869	..	12,87,131	20,47,582	28
GOVERNMENT OF RAJASTHAN	1,00,00,000	..	..	..	29
Land Revenue		..	..	5,406	30
Other Revenue Expenditure financed from Ordinary Revenues		..	..	1,189	31
General Administration		..	..	26,125	32
Administration of Justice		..	..	10,572	33
Jails		..	..	373	34
Police		..	..	2,790	35
Scientific Departments		..	..	29,666	36
Education		..	..	4,97,877	37
Medical		..	..	1,228	38
Agriculture		..	..	2,66,928	39
Animal Husbandry		..	..	3,000	40
Industries and Supplies		..	..	4,113	41
Miscellaneous Departments		..	..	13,65,524	42
Civil Works		..	..	6,20,644	43
Other Revenue Expenditure connected with Multipurpose River Schemes		..	..	2,105	44
Capital Outlay on Civil Works financed from Revenues		..	..	8,978	45
Famine		..	..	3,52,877	46
Stationery and Printing		..	..	1,36,415	47
Miscellaneous		..	..	1,84,599	48
Capital Outlay on Industrial Development		..	..	64,326	49
Capital Account of Civil Works outside the Revenue Account		..	..	2,39,441	50
Capital Outlay on Schemes of Government Trading		..	..	666	51
Loans and Advances by State Governments— Loans to Local Funds, Private Parties etc.		..	..	10,65,000	52
Total Government of Rajasthan	1,00,00,000	..	..	48,89,842	53

for the year ended 31st March, 1961—*contd.*

Sl. No.	Recoupment to the Fund during the year			Advances remaining unrecovered to end of the year.			Balance on 31st March, 1961	
	of Advances in Col. 4	of Advances in Col. 5	Total recoupment (Col. 6 ÷ Col. 7)	of Advances in Col. 4 (Col. 4—Col. 6)	of Advances in Col. 5 (Col. 5—Col. 7)	Total amount unrecovered (Col. 9 + Col. 10)	(Col. 2 + Col. 3—Col. 5 + Col. 8)	
	6	7	8	9	10	11	12	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1
2	..	1,973	1,973	..	..	..	..	..
3	..	23,000	23,000	..	..	..	..	..
4	..	1,09,054	1,09,054	..	..	..	..	..
5	..	65,615	65,615	..	..	..	..	..
6	..	1,900	1,900	..	..	..	..	..
7	..	34,182	34,182	..	..	..	..	..
8	..	45,000	45,000	..	..	..	..	..
9	..	23,13,117	23,13,117	..	..	..	..	..
10	..	34,826	34,826	..	..	..	..	..
11	..	13,260	13,260	..	..	..	..	..
12	..	819	819	..	..	..	..	..
13	..	38,45,242	38,45,242	..	..	..	..	..
14	..	64,87,988	64,87,988	..	..	..	..	35,99,000
15
16	..	18,555	18,555	..	..	..	..	..
17	..	1,00,002	1,00,002	..	..	..	..	..
18	..	11,230	11,230	..	..	..	..	..
19	33,073	33,073	..	..
20	..	1,01,138	1,01,138	..	3,834	3,834	..	..
21	..	800	800	..	..	..	..	..
22	..	15,888	15,888	..	..	..	..	..
23	52,614	16,000	68,614	..	..	..	..	..
24	..	562	562	..	..	..	..	..
25	2,34,517	14,75,500	17,10,017	..	..	..	..	..
26	10,00,000	..	10,00,000	..	..	..	..	..
27	..	2,71,000	2,71,000	..	..	..	..	..
28	12,87,131	20,10,675	32,97,806	..	36,907	36,907	99,63,093	..
29
30	..	5,406	5,406	..	..	..	..	..
31	..	1,189	1,189	..	..	..	..	..
32	..	26,125	26,125	..	..	..	..	..
33	..	10,572	10,572	..	..	..	..	..
34	..	373	373	..	..	..	..	..
35	..	2,790	2,790	..	..	..	..	..
36	..	29,666	29,666	..	..	..	..	..
37	..	4,97,877	4,97,877	..	..	..	..	..
38	..	1,228	1,228	..	..	..	..	..
39	..	2,66,928	2,66,928	..	..	..	..	..
40	..	3,000	3,000	..	..	..	..	..
41	..	4,113	4,113	..	..	..	..	..
42	..	53,196	53,196	..	13,12,328	13,12,328	..	..
43	..	32,644	32,644	..	5,88,000	5,88,000	..	..
44	..	2,105	2,105	..	..	..	..	..
45	..	8,978	8,978	..	..	..	..	..
46	..	3,52,877	3,52,877	..	..	..	..	..
47	..	1,36,415	1,36,415	..	..	..	..	..
48	..	1,84,599	1,84,599	..	..	..	..	..
49	..	64,326	64,326	..	..	..	..	..
50	..	2,39,441	2,39,441	..	..	..	..	..
51	..	666	666	..	..	..	..	..
52	..	10,65,000	10,65,000	..	..	..	..	..
53	..	29,89,514	29,89,514	..	19,00,328	19,00,328	80,99,672	..

No. 96—ACCOUNT of the CONTINGENCY FUND

Name of the Government with Major Heads of Account treated as Minor Heads under 'Contingency Fund'.	Balance on 1st April, 1960	Appropriation from the Consolidated Fund or any Reserve Fund during the year	Advances remaining un-recouped at the end of the previous year	Advances from the Fund during the year	Item No.
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT OF UTTAR PRADESH	3,82,30,400	..	..	..	1
Interest on Debt and Other Obligations		..	9,600	..	2
Police		..	..	4,96,000	3
Education		..	..	2,06,000	4
Public Health		..	..	1,50,000	5
Agriculture		..	..	1,02,303	6
Co-operation		..	..	6,36,000	7
Industries and Supplies		..	..	13,69,700	8
Miscellaneous Departments		..	..	1,00,000	9
Civil Works		..	..	1,14,000	10
Expenditure connected with Post-War Planning and Development		..	..	119	11
Capital Outlay on Industrial Development		..	7,60,000	26,86,000	12
Capital Account of Civil Works outside the Revenue Account		..	..	55,000	13
Loans and Advances by the State Governments—					
Loans to Local Funds, Private Parties, etc.		..	10,00,000	24,89,400	14
Total Government of Uttar Pradesh	3,82,30,400	..	17,69,600	84,04,522	15
GOVERNMENT OF WEST BENGAL	4,99,82,534	..	..	..	16
Land Revenue		..	..	9,595	17
Sales Tax		..	..	5,131	18
Police		..	1,237	1,393	19
Medical		..	..	4,760	20
Agriculture		..	..	60	21
Industries and Supplies		..	..	21,21,242	22
Miscellaneous Departments		..	..	3,112	23
Miscellaneous		..	16,229	..	24
Total Government of West Bengal	4,99,82,534	..	17,466	21,45,293	25
GOVERNMENT OF JAMMU AND KASHMIR	40,00,000	..	..	..	26
Capital Outlay on Industrial Development		..	..	10,25,000	27
Industries and Supplies—					
Working Expenses		..	..	99,143	28
Total Government of Jammu and Kashmir	40,00,000	..	..	11,24,143	29

for the year ended 31st March, 1961—concl'd.

Item No.	Recoupment to the Fund during the year			Advances remaining un-recouped to end of the year			Balance on 31st March, 1961 (Col. 2+Col. 3— Col. 5+Col. 8)
	of Advances in Col. 4	of Advances in Col. 5	Total Recoupment (Col. 6 + Col. 7)	of Advances in Col. 4 (Col. 4.—Col. 6)	of Advances in Col. 5 (Col. 5 — Col. 7)	Total amount un- recouped (Col. 9 + Col. 10)	
	6	7	8	9	10	11		12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..
2	9,600	..	9,600	..	..	..	..
3	..	4,96,000	4,96,000	..	..	..	..
4	..	..	..	..	2,06,000	2,06,000	..
5	..	..	..	..	1,50,000	1,50,000	..
6	..	1,02,303	1,02,303	..	..	..	..
7	..	..	..	..	6,36,000	6,36,000	..
8	..	13,89,700	13,89,700	..	..	..	..
9	..	..	..	..	1,00,000	1,00,000	..
10	..	..	..	..	1,14,000	1,14,000	..
11	..	119	119	..	..	..	..
12	7,60,000	..	7,60,000	..	26,86,000	26,86,000	..
13	..	..	..	..	55,000	55,000	..
14	10,00,000	19,84,400	29,84,400	..	5,05,000	5,05,000	..
15	17,69,600	39,52,522	57,22,122	..	44,52,000	44,52,000	3,55,48,000
16	..	..	..	..	..	..	..
17	..	..	..	..	9,595	9,595	..
18	..	5,131	5,131	..	..	..	..
19	1,237	1,393	2,630	..	..	..	..
20	..	4,760	4,760	..	..	..	..
21	..	60	60	..	..	..	..
22	..	21,21,242	21,21,242	..	..	..	..
23	..	3,100	3,100	..	12	12	..
24	16,000	..	16,000	229	..	229	..
25	17,237	21,35,686	21,52,923	229	9,607	9,836	4,99,90,164
26	..	..	..	..	..	..	..
27	..	10,25,000	10,25,000	..	..	..	..
28	..	99,143	99,143	..	..	..	..
29	..	11,24,143	11,24,143	..	..	..	40,00,000

Part III—Public Account

Sections R to W—Debt, Deposits, Advances, etc.

Receipts Rs. 35,35,21,07,056

Disbursements Rs. 29,36,42,97,207

Sections	No. of Account	Details of Accounts	Page	Receipts		Disbursements	
				Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT							
	97	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds are provided for such expenditure.	512-515	..	..	..	..
R—Unfunded Debt	98	Special Loans	518	3,64,75,00,000	1,24,34,95,029		
"	100	Deposits of Service Funds	520	2,27,685	97,617		
	101	Savings Bank Deposits	521-522	2,37,94,30,835	1,93,40,28,791		
		State Certificates . . . . .		..	3,43,672		
		Post Office Certificates		82,49,67,005	37,63,41,002		
		Ten Year Treasury Savings Deposits		15,88,65,867	3,84,03,332		
		Cumulative Time Deposits		1,85,27,595	2,32,022		
		State Provident Funds		73,53,34,227	30,32,73,385		
		Other Accounts		3,16,15,867	2,37,71,726		
		Interest Suspense		155	155		
S—Deposits and Advances	42	Other Appropriations for Reduction or Avoidance of Debt.	250	5,00,00,000	..		
"	104	Silver Redemption Reserve	540	..	..
"	106	Central Road Fund	541	4,10,00,023	3,26,32,375		
"	106-A	Subventions from Central Road Fund	542	..	9,59,244		
"	25	Depreciation Reserve Fund—Railways	146	46,64,24,474	64,03,77,582		
"	25-A	Railway Revenue Reserve Fund	147	1,87,09,234	..		
"	25-B	Railway Development Fund	148	36,07,16,251	24,30,36,562		
"	40	Renewal Reserve Fund—Posts and Telegraphs.	228	8,40,14,793	1,58,56,100		
"	40-A	Telephone Development Fund	229	95,00,000	99,64,387		
"	40-B	Posts and Telegraphs Development Fund	229	1,01,785	..		
"	40-C	Revenue Reserve Fund—Posts and Telegraphs	229	1,01,785	..		
"		Depreciation Reserve Fund—Salt Department	544	13,191	7,103		
"		Replacement Reserve Fund—Light houses and Lightships. . . . .	..	13,500	..		
"		Depreciation Reserve Fund—Lighthouses and Lightships. . . . .	..	2,40,000	..		
"		General Reserve Fund—Lighthouses and Lightships. . . . .	..	52,33,298	81,27,152		
"		Renewals Reserve Fund—Overseas Communication Services. . . . .	..	9,14,175	3,53,890		
"		Funds for the benefit of Cotton Growers . . . . .	..	8,373	27,43,000		
"		Deposits of Depreciation Reserve of Government Commercial undertakings . . . . .	..	10,49,963	4,53,733		
"		Pension Fund, Pondicherry . . . . .	..	8,73,590	8,73,590		
"		Cotton Textile Fund . . . . .	..	19,786	25,67,507		
"		Depreciation Reserve Fund—Government Presses. . . . .	..	11,31,220	59,594		
"		Fund for benefit of Linseed Cultivators . . . . .	..	..	..
"		Iron and Steel Equalisation Fund	544-545	31,80,96,921	17,28,92,410		
"		Coal Mines Labour Housing and General Welfare Fund. . . . .	..	1,95,65,430	2,64,66,336		
"	Fund from the sale of American Loan Commodities. . . . .	..	15,83,64,398	3,39,06,951			
"	Assistance under PL480. . . . .	..	53,51,69,345	3,50,68,478			
"	Fund from other Assistance under the Colombo Plan. . . . .	..	9,14,52,936	1,66,27,047			
"	Fund from Sale proceeds of American Loan Wheat. . . . .	..	8,44,76,539	10,08,23,150			
"	Fund from Assistance under TCA Programme . . . . .	..	9,18,83,957	8,98,90,178			
"	Fund from the Sale proceeds of Wheat received under the Colombo Plan. . . . .	..	8,29,36,522	20,11,217			
"	Depreciation Reserve Fund—Electricity . . . . .	..	1,56,000	..			
"	Sugar (Temporary) Excise Fund . . . . .	..	..	..
"	Post Office Certificates and Cumulative Time Deposits Bonus Fund. . . . .	..	6,76,71,937	32,25,479			
"	Fund for Assistance from Norway for Fisheries Community Development . . . . .	..	8,37,611	8,57,611			
"	Fund for India's Contribution to the United Nations Relief and Rehabilitation Administration. . . . .	..	..	..
"	Coal Mines Central Rescue Station Fund . . . . .	..	2,29,380	4,62,637			
"	111	Other Deposits bearing Interest	559	9,35,77,721	6,14,09,385		
"		Deposits of Trusts for Indian Princes		4,74,273	17,11,000		
Total—Carried over				10,38,14,77,647	5,42,33,33,699		

Sections	No. of Account	Details of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Total—Brought forward		10,38,14,77,647	5,42,33,33,699
Deposits and Advances— contd.	108	Renewals Reserve Fund—Medical Stores, Depots and Factories.		15,092	..
		Mica Mines Labour Welfare Fund		27,35,361	24,99,780
		Fund for the protection of Sugar Industry	544-545	..	..
		Fund for relief of Groundnut Cultivators		775	..
		Fund for the Development of Handloom and Khadi Industries.		..	..
		Motor Transport Reserve Fund		56,810	12,574
	109	Deposits of Local Funds	555	9,44,23,343	8,32,61,051
	110	Deposits of Branch Line Companies	558	3,321	2,149
	111	Departmental, Judicial and Other Deposits	559	2,04,71,06,752	2,68,83,53,891
	..	Advances . . . . .	..	1,86,35,14,993	1,69,63,84,988
	..	Suspense . . . . .	..	81,62,98,031	70,11,92,732
	..	Miscellaneous . . . . .	..	11,07,73,041	6,20,59,964
Remittances . . . . .	..	Receipts and Payments . . . . .	..	7,94,20,58,141	8,31,47,19,961
Transfer of Cash between England and India.	114	Do.	570	1,46,50,72,889	1,67,65,81,098
Reserve Bank Deposits . . . . .	..	Do.		..	5
		Total Public Account		25,62,35,35,299	20,64,84,04,892
Cash Balance	115	Opening and Closing Balances	571	69,66,50,616	45,21,54,059
		TOTAL CENTRAL GOVERNMENT		26,32,01,85,915	21,10,05,58,951
STATE GOVERNMENTS					
Unfunded Debt	98	Special Loans	519	2,45,802	24,341
		State Provident Funds		24,17,40,063	11,17,57,401
		States Certificates . . . . .		..	1,45,600
	101	State Savings Bank Deposits	523-529	6,19,92,682	5,69,99,502
		Other Accounts		3,76,46,771	1,59,30,247
		Interest Suspense Account . . . . .		..	15
Deposits and Advances	102	Famine Relief Fund	530-531	6,79,97,192	6,92,65,069
	103	Sinking Funds	532-537	33,39,11,978	5,23,67,474
	42	Other Appropriations for Reduction or Avoidance of Debt.	250-251	9,55,53,553	3,29,72,660
	103	Sinking Funds for Loans Granted to Local Bodies.	532-537	19,843	..
	103	Sinking Fund Investment Account		5,42,20,655	24,35,59,925
	106 A	Subventions from Central Road Fund	542	2,37,64,266	2,82,84,640
	107	Revenue Reserve Fund		19,45,67,736	28,74,15,578
	107	Revenue Reserve Fund Investment Account	543	..	..
	108	Securities Adjustment Reserve		18,84,860	18,12,186
	108	Deposits of Depreciation Reserve of Government Commercial undertakings.	544-554	6,58,66,063	4,27,17,934
	108	State Road Funds.		6,84,20,742	6,67,87,951
		Total—Carried over		1,25,28,32,206	1,01,00,39,023

Sections	No. of Account	Details of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Total—Brought forward		1,25,28,32,296	1,01,00,39,023
S—Deposits and Advances— contd.		General Police Fund . . . . .		..	..
		Pension Equalization Fund . . . . .		..	27,006
		Depreciation Reserve Fund—Irrigation		81,19,033	88,46,281
		Depreciation Reserve Fund—Investment Account—Irrigation.		..	..
		Publication Fund (Assam)		26,722	3,543
		Depreciation Reserve Fund—Electricity		1,19,79,343	1,79,55,000
		State Agricultural Credit Relief and Guarantee Fund.		15,78,792	1,00,000
		Fund for the Development of Hindi and State Languages.		1,05,000	1,04,441
		Nazul Fund, Lucknow		3,91,656	4,32,498
		Magh Mela Fund, Uttar Pradesh . . . . .		..	(—)400
		Kutch Benevolent Fund		50,000	..
		Dangs District Reserve Fund		59,40,642	..
		Fund for the Development of Rural Water Supply		..	..
		Sugarcane Cess Fund		1,75,41,359	3,58,32,292
		Depreciation Reserve Fund—Government Presses.		17,44,008	5,63,628
		Special Reserve Fund—Electricity		19,44,400	..
		Deposits of Reserves for the Rehabilitation of the Assets of Government Commercial Concerns.		1,03,480	3,47,623
		Fund for Promotion of Education amongst Educationally Backward Classes.		11,24,000	11,24,330
		Funds for Village Reconstruction and Harijan Uplift.		..	..
	108	Special Development Fund	544-554	1,02,681	4,89,516
		Fund for Assistance under T.C.A. Programme		(—)6,792	..
		Debt Redemption and Avoidance Fund		54,32,799	..
		Reserve Funds—Transport		30,75,632	48,738
		Insurance Fund		17,96,586	9,30,892
		State Milk Fund		1,44,34,727	1,31,68,171
		Zamindari Abolition Fund		62,24,93,633	60,00,60,787
		Zamindari Abolition Fund (Investment Account)		..	..
		Irrigation and Power Development Fund		29,00,000	25,05,715
		Fund for Development of Forests . . . . .		..	1,75,140
		Hindu Religious and Charitable Endowments Fund.		35,10,226	25,17,239
		Orissa Loan Stipend Fund		10,48,590	10,80,738
		Orissa Mining Areas Development Fund		28,26,874	39,48,527
		Food Grains Reserve Fund		3,17,200	..
		Motor Transport Reserve Fund		83,100	..
		Rudrapur Township Development Fund		1,72,527	52,887
		Cultivators' Benefit Fund . . . . .		..	..
		Sugar Research and Labour Housing Fund		24,816	4,88,215
		Contingency Reserve Fund—Electricity . . . . .		..	..
		General Reserve Fund—Cooch Bihar		2,99,092	2,30,732
		Fund for Development Schemes		94,11,985	47,66,993
		Nizam Sagar Development Fund . . . . .		..	..
		Depreciation Reserve Fund—Road Transport . . . . .		..	..
		Total—Carried over		1,97,14,04,297	1,70,58,39,560

Sections	No. of Account	Details of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Total—Brought forward		1,97,14,04,297	1,70,58,39,569
—Deposits and Advances— concl.		Contingency Reserve Fund—Electricity . . . . .		..	19,95,000
		Industrial Loan Fund		50,50,000	50,39,850
		Depreciation Reserve Fund—Ports		16,91,523	..
		Non-Government Schools and Colleges Loan Fund—Assam		12,50,000	..
		Kerala Mining Area Welfare Fund		1,35,211	4,791
		O.S. Stabilisation Reserve Fund		77,74,651	1,36,14,971
		Industrial Research and Development Fund		57,77,663	36,97,478
		Depreciation Reserve Fund—Water Works		6,38,845	..
		Other Funds of Madhya Pradesh Government		93,41,241	1,00,05,650
		Other Funds of Madhya Pradesh Government Investment Account . . . . .		..	..
		Sugar Cane Compensation Fund . . . . .		..	..
	108	State Bridge Fund	544-554	13,00,000	..
		Hospital Fund . . . . .		..	3,96,733
		Fund for Research and Development of Haffkine Institute		3,44,521	..
		Cooperative Marketing and Agricultural Development Fund		32,63,558	25,35,289
		Fishermen's Relief Fund		8,396	138
		Port Reserve Fund		11,49,750	22,88,090
		Port Development Fund		2,00,652	14,90,971
		State Co-operative Development Fund		2,00,000	1,00,000
		Reserve Fund for Protection of Sugar Industry . . . . .		..	..
		Village Development Fund . . . . .		..	..
	109	Deposits of Local Funds	555-557	4,55,85,22,315	4,30,20,16,799
	111	Departmental, Judicial and Other Deposits	559-561	1,98,97,39,094	1,78,66,76,180
	..	Advances . . . . .	..	36,96,63,978	35,91,17,671
	..	Suspense . . . . .	..	66,63,57,660	19,51,43,369
	..	Miscellaneous . . . . .	..	8,15,51,097	7,35,03,710
—Remittances . . . . .	..	Receipts and Payments . . . . .	..	5,32,07,305	24,95,64,036
—Reserve Bank Deposits . . . . .	..	Receipts and Payments . . . . .	..	..	28,52,020
		Total Public Account		9,72,85,71,757	8,71,58,92,315
—Cash Balances	115	Opening and Closing Balances	571	4,95,083	3,80,46,224
		TOTAL STATE GOVERNMENTS		9,72,90,66,840	8,75,39,38,539
		TOTAL CENTRAL AND STATE GOVERNMENTS		36,04,92,52,755	29,85,44,97,490

Part III—Public Account.

Part III—Public Account**Sections R to W—Debt, Deposits, Advances, etc.**

This part deals with the Debt (other than those falling under Debt Heads included in Part I), Deposits and Remittance transactions as distinct from Revenue, Service and Capital transactions which have been dealt with in Part I. Besides the accounts of Debt, this part includes an account of all other sources, apart from revenue, from which the capital and other disbursements outside the Revenue Account are financed.

2. A progressive account of Capital and other disbursements of the Central and State Governments (outside the Revenue Account) to end of 1960-61 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 main 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 Governments 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 an *ad-hoc* basis. The balances should, therefore, still be regarded as provisional.

In the case of the Government of Bengal, however, the pre-partition accounts were closed and the balances on 14th August, 1947 were allocated between East and West Bengal. The allocation had been made either on the basis of agreements reached between the two Governments or on the basis of Awards made by the Arbitral Tribunal. Where there was neither agreement nor arbitration, figures had been adopted on a provisional basis. The balances should, therefore, be regarded as provisional in those cases.

4. The opening balances shown as on the 1st April, 1960, under Maharashtra are those relating to old State of Bombay. Consequent on the bifurcation of that State with effect from the 1st May, 1960, the balances as on the 30th April, 1960 relating to that state had to be allocated among the successor States, namely, Maharashtra and Gujarat. The allocation has been made in many cases in accordance with the provisions contained in the Bombay Re-organisation Act, 1960. In cases where such allocation has been made the closing balances shown under Maharashtra relate to that State alone. In cases where the allocation has not been made so far the entire balance has been taken over by Maharashtra State subject to subsequent allocation between the two successor States. In such cases, the closing balance shown under Maharashtra is inclusive of the unallocated balance relating to the Ex-Bombay State.

No. 97—STATEMENT showing the CAPITAL and other EXPENDITURE (outside the REVENUE ACCOUNT) of the SEVERAL
were provided for that

	STATE								Item No.	
	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
CAPITAL AND OTHER EXPENDITURE										
1. Capital Expenditure to end of 1960-61—										
Commercial Departments—										
Railways	15,20,86,51,319	..	..	..	..	..	..	..	..	1
Visakhapatnam Port	8,14,33,913	..	..	..	..	..	..	..	..	2
Kandla Port	16,60,65,896	..	..	..	..	..	..	..	..	3
Posts and Telegraphs	1,41,04,13,446	..	..	..	..	..	..	..	..	4
Irrigation	1,16,58,986	85,82,82,975	..	27,71,46,635	55,25,82,967	14,28,77,271	12,63,62,110	60,77,16,562	..	5
Electricity Schemes	28,67,684	69,21,45,776	..	16,59,91,361	..	24,74,98,821	35,756	..	..	6
Other Commercial Departments and Undertakings.	—5,35,80,439	54,29,81,762	3,56,40,926	7,13,60,195	1,00,06,952	12,73,36,727	1,41,67,287	12,26,33,596	..	7
Total—Commercial Departments.	16,82,75,10,965	2,09,34,10,513	3,56,40,926	61,44,98,191	56,26,49,919	51,77,12,819	14,05,65,153	63,02,50,158	..	8
Other Departments—										
Delhi Capital Outlay	62,39,74,209	..	..	..	..	..	..	..	..	9
Bombay Development Scheme.	..	..	..	..	..	..	..	..	..	10
Other Accounts	25,03,08,44,258	57,55,28,996	44,14,51,542	1,17,23,17,782	19,71,07,609	36,51,21,454	1,17,82,11,257	32,08,68,867	..	11
TOTAL—Other Departments	25,65,48,18,467	57,55,28,996	44,14,51,542	1,17,23,17,782	19,71,07,609	36,51,21,454	1,17,82,11,257	32,08,68,867	..	12
TOTAL Capital Expenditure to end of 1960-61.	42,48,23,29,272	2,66,89,39,509	47,70,92,468	1,68,68,15,973	75,97,57,528	88,28,34,273	1,31,87,76,410	95,11,19,025	..	13
2. India's Financial Contribution to the Great War, 1914—18.	1,50,00,00,000	..	..	..	..	..	..	..	..	14
3. Loans and Advances—										
Advances to State Governments.	19,09,63,47,078	..	..	..	..	..	..	..	..	15
Advances to Foreign Governments.	29,16,65,977	..	..	..	..	..	..	..	..	16
Loans to Notabilities	57,500	..	..	..	..	..	..	..	..	17
Loans to Local Funds, Private Parties, etc.	5,90,35,44,113	48,17,78,360	22,20,61,286	47,19,19,403	21,19,29,681	19,24,87,724	68,20,87,690	1,59,40,46,575	..	18
Loans to Government Servants	5,31,63,169	28,26,575	1,28,29,369	36,24,584	6,16,182	29,74,177	15,56,984	14,98,685	..	19
TOTAL Loans and Advances	25,34,47,77,837	48,46,04,935	23,48,90,655	47,55,43,987	21,25,45,863	19,54,61,901	68,36,44,674	1,59,55,45,260	..	20
TOTAL Capital and Other Expenditure to end of 1960-61.	69,32,71,07,109	3,15,35,44,444	71,19,83,123	2,16,23,59,960	97,23,03,391	1,07,82,96,174	2,00,24,21,084	2,54,66,64,285	..	21
Deduct—Contributions from Revenue, Development Funds, Reserve Funds, etc. and Contingency Fund for Capital Expenditure to end of 1960-61.	1,26,66,16,474	5,33,81,278	3,94,62,004	1,53,42,816	3,20,06,875	2,55,11,236	2,04,48,186	1,13,61,175	..	22
Net Capital and other Expenditure outside the Revenue Account to end of 1960-61.	68,06,04,90,635	3,10,01,63,166	67,25,21,119	2,14,70,17,144	94,02,96,516	1,05,27,84,938	1,98,19,72,898	2,53,53,03,110	..	23

GOVERNMENTS in INDIA and in ENGLAND, to end of the year 1960-61 and the PRINCIPAL SOURCES from which FUNDS EXPENDITURE

GOVERNMENTS									
Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	15,20,86,51,319
2	..	..	..	..	..	..	..	..	8,14,33,913
3	..	..	..	..	..	..	..	..	16,60,65,896
4	..	..	..	..	..	..	..	..	1,41,04,13,446
5	45,90,31,661	77,98,34,056	4,71,76,067	49,17,16,380	32,46,01,293	1,25,39,32,189	5,43,13,268	2,93,59,454	5,91,65,93,874
6	1,47,93,650	19,84,85,405	11,92,21,331	14,51,73,717	..	24,62,07,335	1,61,46,531	7,07,13,701	1,91,92,81,068
7	2,01,15,784	25,71,05,432	1,02,35,08,765	1,69,16,22,531	45,19,29,379	17,91,33,183	1,11,22,93,447	4,53,74,969	5,65,15,90,496
8	49,39,41,005	1,23,54,24,893	1,18,99,08,163	2,32,85,12,628	77,65,30,672	1,67,92,72,707	1,18,27,53,246	14,54,48,124	30,35,40,30,012
9	..	..	..	..	..	..	..	..	62,39,74,209
10	11,64,31,537	..	..	..	..	..	..	..	11,64,31,537
11	2,07,50,59,390	32,87,35,572	28,49,02,168	52,84,51,471	43,14,16,679	90,96,11,704	96,43,17,694	23,57,58,074	35,03,97,04,496
12	2,19,14,90,906	32,87,35,572	28,49,02,168	52,84,51,471	43,14,16,679	90,96,11,704	96,43,17,694	23,57,58,074	35,78,01,10,242
13	2,68,54,32,001	1,56,41,60,465	1,47,48,10,331	2,85,69,64,099	1,20,79,47,351	2,58,88,84,411	2,14,70,70,940	38,12,06,198	66,13,41,40,254
14	..	..	..	..	..	..	..	..	1,50,00,00,000
15	..	..	..	..	..	..	..	..	19,09,83,47,078
16	..	..	..	..	..	..	..	..	29,16,65,977
17	..	..	..	..	..	..	..	..	57,500
18	1,19,24,44,471	31,75,23,686	9,21,80,926	44,36,69,755	46,69,73,216	1,31,07,83,161	67,62,52,946	4,85,20,694	14,30,82,03,687
19	13,28,992	22,44,740	12,95,728	59,82,646	67,29,779	56,58,101	7,44,029	11,02,293	10,41,76,033
20	1,19,37,73,463	31,97,68,426	9,34,76,654	44,96,52,401	47,37,02,995	1,31,64,41,262	67,69,96,975	4,96,22,987	33,80,04,50,275
21	3,87,92,05,464	1,88,39,28,891	1,56,82,86,985	3,30,66,16,500	1,68,16,50,346	3,90,53,25,673	2,82,40,67,915	43,08,29,185	1,01,43,45,90,529
22	47,32,23,159	3,50,30,702	5,20,60,773	2,77,16,429	3,48,72,858	22,86,70,733	93,96,296	..	2,32,57,00,994
23	3,40,59,82,305	1,84,88,98,189	1,51,62,26,212	3,27,89,00,071	1,64,67,77,488	3,67,66,54,940	2,81,46,71,619	43,08,29,185	99,10,94,89,535

97—STATEMENT showing the CAPITAL and other EXPENDITURE (outside the REVENUE ACCOUNT) of the SEVERAL States which were provided for that

	Central Government	Government of Andhra Pradesh	Government of Assam	Government of Bihar	Government of Gujarat	Government of Kerala	Government of Madhya Pradesh	Government of Madras	STATES
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	1000 N.
PRINCIPAL SOURCES OF FUNDS									
Balances to end of 1960-61—									
1. Capital Contributed by District Boards etc. towards outlay on Indian Government Railways.	3,00,496	..	..	..	..	..	..	..	..
2. Sale proceeds of American and Lease-Lend Surpluses.	3,23,36,930	..	..	..	..	..	..	..	..
3. Debts—									
In India—Nominal value.	25,97,81,41,963	33,40,45,500	2,76,39,900	16,53,44,251	5,80,19,129	17,64,27,630	22,20,08,000	73,24,50,800	3
Less—Unredeemed Discount.	10,28,23,707	..	..	..	..	..	10,49,545	..	4
In England—	1,42,59,22,436	..	..	..	..	..	..	..	5
Nominal value (Sterling converted into Rs. at £1 = Rs. 13-1/3).									
Other Debt	6,38,99,36,183	..	..	..	..	..	..	..	6
Floating Debt	13,80,47,50,000	13,57,56,493	20,00,000	2,41,00,000	7,000	2,29,34,013	..	..	7
Loans from the Central Government.	..	1,58,23,45,664	45,73,76,259	1,56,48,05,065	77,19,24,445	53,27,66,119	1,15,35,78,480	1,27,64,18,086	8
Other Loans	..	6,06,36,348	68,08,685	1,81,01,849	2,92,80,122	2,51,82,401	3,88,41,885	5,93,03,774	9
Unfunded Debt—									
Savings Bank Deposits.	4,31,04,89,166	..	..	..	..	..	..	..	10
Post Office Certificates.	4,59,43,35,759	..	..	..	..	..	..	..	11
Ten year Treasury Savings Deposits.	76,75,21,736	..	..	..	..	..	..	..	12
State Certificates	11,94,874	..	..	..	..	..	..	..	13
Cumulative Time Deposits.	2,63,41,192	..	..	..	..	..	..	..	14
State Provident Funds etc.	5,51,37,66,596	9,29,20,079	4,33,69,669	8,01,96,414	4,99,32,211	8,41,51,134	5,15,16,394	9,54,93,610	15
Total—Debt outstanding on 31st March 1961.	62,70,95,76,198	2,20,57,04,084	53,71,94,513	1,85,25,47,579	90,61,62,907	84,14,61,297	1,46,48,95,214	2,16,36,66,270	16
4. Contingency Funds	14,99,25,000	58,51,158	25,18,136	3,94,58,156	1,39,24,223	31,78,699	1,96,76,290	1,50,00,000	17
5. Sinking Funds and Reserve Funds.	4,55,92,80,912	51,58,17,590	5,74,45,760	2,57,98,980	7,86,70,441	6,60,17,274	8,83,63,031	23,26,11,685	18
6. Net balance under Deposits, Advances, etc., other than those shown separately.	2,47,67,86,133	35,24,73,050	4,90,39,251	30,57,58,969	7,64,73,699	9,49,38,792	5,92,94,075	20,07,49,394	19
7. Remittances	-21,40,05,393	-5,45,67,520	-4,71,89,880	-4,12,33,072	1,35,65,854	-2,37,67,551	-2,01,85,591	18,30,092	20
8. Reserve Bank Deposits.	5,42,51,230	..	..	..	..	..	..	..	21
TOTAL Debt and other Obligations on 31st March 1961.	69,76,84,51,506	3,02,52,78,362	59,90,07,810	2,18,23,30,612	1,09,17,97,124	98,18,28,511	1,61,20,43,019	2,61,36,57,441	22
Deduct—Cash Balance on 31st March 1961.	45,21,54,059	1,49,75,686	-7,68,35,119	-3,49,18,478	-2,39,65,798	-77,60,175	1,41,25,547	5,51,69,305	23
Deduct—Investments on 31st March 1961.	7,06,29,980	22,40,50,800	2,23,90,599	4,09,19,160	7,40,89,614	6,55,64,182	8,34,50,999	7,81,32,153	24
Net Provision of Funds.	69,24,56,67,467	2,78,62,51,876	65,34,62,330	2,17,63,29,930	1,04,07,73,308	92,40,24,504	1,51,44,66,473	2,48,05,55,983	25

GOVERNMENTS in INDIA and in ENGLAND to end of the year 1960-61 and the PRINCIPAL SOURCES from which FUNDS EXPENDITURE—concl'd.

GOVERNMENTS

Item No.	Government of Maharashtra	Government of Mysore	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Jammu and Kashmir	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	3,00,496
2	..	..	..	..	..	..	..	..	3,23,36,930
3	80,02,10,818	38,68,37,503	6,37,91,800	4,22,73,200	14,86,99,701	1,42,33,39,538	41,90,92,700	..	30,97,83,22,433
4	..	..	..	..	..	..	..	..	10,38,73,252
5	..	..	..	..	..	..	..	..	1,42,69,22,436
6	..	..	..	..	..	..	..	..	6,38,99,36,183
7	51,65,094	..	..	..	22,13,12,601	..	..	61,35,077	14,22,21,60,278
8	1,38,47,29,248	90,60,87,479	1,43,58,57,966	2,64,19,54,000	1,13,61,20,188	2,27,49,03,825	2,65,98,20,193	36,12,29,000	20,13,99,16,017
9	4,48,61,720	8,64,16,715	1,63,81,782	2,75,33,596	2,02,68,609	4,41,42,281	3,63,20,016	20,78,759	51,61,58,542
10	..	..	..	..	..	..	..	..	4,31,04,89,166
11	..	..	..	..	..	..	..	..	4,59,43,35,759
12	..	..	..	..	..	..	..	..	76,75,21,736
13	..	..	..	..	..	..	..	..	11,94,874
14	..	..	..	..	..	..	..	..	2,63,41,192
15	21,75,76,770	18,74,46,818	3,42,16,986	6,82,12,200	5,07,32,309	17,37,84,019	10,19,20,023	1,89,21,595	6,86,41,56,827
16	2,65,25,43,860	1,56,67,88,515	1,56,02,48,534	2,67,99,72,996	1,67,71,33,408	3,91,61,69,663	3,11,71,52,932	38,83,64,431	90,13,25,82,191
17	80,33,529	1,87,51,406	35,00,000	99,63,093	80,99,672	3,55,48,000	4,99,90,164	40,00,000	38,74,17,526
18	96,56,34,246	46,37,69,429	8,12,12,333	12,91,27,917	2,85,17,909	93,64,14,691	13,06,94,114	..	8,34,93,76,312
19	24,49,53,400	16,98,67,475	11,30,42,011	5,72,29,973	9,20,06,496	29,93,08,731	21,27,53,217	-5,42,83,076	4,75,03,91,620
20	-5,97,03,908	-3,81,84,495	-64,78,708	-18,00,88,967	-4,24,35,887	-5,32,47,466	-6,62,65,816	73,30,541	-32,46,27,767
21	..	..	..	..	..	..	..	..	5,42,51,230
22	3,81,14,60,917	2,17,09,92,330	1,74,15,24,170	2,69,62,05,012	1,66,33,21,598	5,13,41,93,619	3,44,43,24,611	34,54,11,896	1,02,88,20,28,538
23	-3,86,64,217	1,41,84,455	15,98,097	1,20,90,787	80,70,770	1,23,01,847	2,20,38,411	1,79,81,396	41,34,46,573
24	1,11,47,57,788	48,29,71,090	10,77,09,644	8,91,42,842	12,04,84,201	1,13,90,98,305	33,48,16,902	2,58,48,016	4,07,40,66,275
25	2,73,53,57,346	1,67,39,36,785	1,63,22,16,429	2,59,49,71,383	1,53,47,66,627	3,08,27,93,467	3,08,74,30,238	30,15,82,484	98,34,45,15,690

Section R—Unfunded Debt

The term "Unfunded Debt" in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are:—

Special Loans—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependants. Government have guaranteed these payments and allow interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes—The main item under this head relates to certain endowments for temples, the liability for which was taken over by Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue Treasury Notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these Notes.

Deposits of Service Funds—These represent the balances of certain Funds intended for the benefit of Government servants but not under the control of Government which are allowed to be deposited with Government on favourable terms as to interest. The Funds of this character at present in existence are the Bengal Uncovenanted Service Family Pension Fund, the Bombay Family Pension Fund of Government Servants (Widows' Pension Branch) and the Madras Military Assistant Surgeons' Fund. The Indian Military Widows' and Orphans' Fund (Untransferred), the Indian Civil Service Family Pension Fund (Untransferred) and the Indian Military Service Family Pension Fund (Untransferred), though under Government control, are classed under this group for the sake of convenience.

Savings Bank Deposits—These are composed mainly of Post Office Savings Bank Deposits and Post Office Defence Savings Bank Deposits. The former relate to savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. From 1st April, 1952 the limits for individual and joint accounts are Rs. 15,000 and Rs. 30,000 respectively. The limit on public accounts has, however, been abolished with effect from 1st April, 1952. Interest on balances upto Rs. 10,000 in case of individual accounts and Rs. 20,000 in case of joint accounts is allowed at 2½ per cent and on balances held in excess of these amounts at 2 per cent. The rate of interest on public accounts is 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 fifty naye paise. The Post Office Defence Savings Bank was established from 1st April, 1941 with a view to enable the public to help in the War efforts. Deposits were received into it subject to certain limitations upto the 30th June 1946 and bore interest at the rate of 2½ per cent per annum upto 31st March 1947. This bank has been closed with effect from the 1st April, 1947, and the accounts remained open only for final closure. It has been decided that the Defence Savings Bank Accounts which have not been finally closed on or before the 31st March, 1955 in Post Offices, will be treated as Dead Accounts. The amount remaining outstanding in the Defence Savings Bank Ledger at the close of 1954-55 accounts has, accordingly, been transferred to 'S—Deposits and Advances—Deposits not bearing interest—Other Deposit Accounts—Departmental and Judicial Deposits—Other Deposits' in the accounts for 1955-56. The minus balance outstanding under this head in account No. 101 on page 521 is due to excess transfer to that head, which is under examination.

The transactions relating to "States Savings Bank Deposits" of the State Governments are also classed under this group.

Post Office Certificates—These include Post Office Cash Certificates, Post Office Defence Savings Certificates, Post Office National Savings Certificates, Ten Year National Plan Certificates and Twelve Year National Plan Savings Certificates. The Cash Certificates are repayable on demand at any time, but are ordinarily expected to remain in deposit for five years. On repayment, after the first year of deposit a bonus is payable in addition to the principal. For a certificate remaining in deposit for the full five years, the bonus payable represents, at the rate of issue prevailing during the year 1947-48 approximately 2½ per cent compound interest. These certificates have ceased to be issued with effect from the close of business on the 14th June 1947.

With a view to affording additional facility to the holders, cash certificates maturing on or after the 6th June, 1940, 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 3-1/8 per cent compound interest. These Certificates have ceased to be issued with effect from the close of business on 30th September, 1943. The transfer of unclaimed balances to Revenue has, however, been held in abeyance till finalisation of the allocation of balances between India and Pakistan as a special case, except in the case of Madras, Andhra and Hyderabad Circles.

National Savings Certificates of twelve years' currency are being issued with effect from 1st October, 1943. Certificates of the denominations of Rs. 5 issued prior to 16th June, 1947 can be encashed after the expiry of 18 months only, but those issued after that date can be encashed after the expiry of one year. Certificates of denominations other than Rs. 5 denomination, issued prior to 1st October 1945 can be encashed after the expiry of 3 years from the date of issue, those issued during the period from the 1st October, 1945 to 15th June, 1947 are encashable after the expiry of 2 years from the date of issue and only those issued on or after 16th June, 1947 can be encashed after the expiry of 18 months from the date of issue. 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 certificates is 3 per cent and that of the Seven-year certificates, a little over 3½ 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 ha-

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 seven years and they will be entitled to the receipt of bonus as for twelve-year series.

Ten-year National Plan Certificates have been introduced and put on sale from the 10th May, 1954. The Post Office Twelve-year National Savings Certificates Rules, 1944, are applicable to their issue subject to certain modifications. These Certificates on redemption fetch 4½ per cent simple interest. The certificates are issued to individuals only and institutions are not eligible to invest their money in these certificates. The holding limit has been raised from Rs. 1,000 to Rs. 2,500 for an individual and from Rs. 2,000 to Rs. 5,000 for two joint holders with effect from 10th May, 1955.

Seven-year and Twelve-year series of National Savings Certificates and Ten-year National Plan Certificates which were being sold by the Post Offices ceased to be issued with effect from the close of business on the 31st May, 1957, and instead sale of a new series of Twelve-year National Plan Savings Certificates has been introduced from the 1st June, 1957. National Plan Savings Certificates are obtainable in the denominations of Rs. 5, Rs. 10, Rs. 50, Rs. 100, Rs. 1,000 and Rs. 5,000 at all Post Offices doing Saving Bank Business. Issue of these certificates was governed by the Post Office National Savings Certificates Rules, 1944 in 1957-58. These rules have now been replaced by the Savings Certificates Rules 1959, with effect from 1st January 1959. The certificates are not encashable before the end of 12 months from the date of issue. The certificates carry a higher rate of interest yielding on maturity a return of 5.4 per cent per annum simple interest and 4.25 per cent per annum compound interest, free of income tax.

A separate Fund was set up in 1930-31 to provide for the accruing liability in respect of bonus on Post Office Cash Certificates by an annual provision in the Revenue budget of the Central Government. At the end of the year, the unutilised balance of this provision is transferred to a deposit head "Post Office Cash Certificates Bonus Fund". When it is necessary to draw on the Fund, the amount withdrawn is transferred to revenue by debit to the deposit head.

Another Fund called "Post Office Defence Savings Certificates Bonus Fund" was also created in the year 1942-43 on the lines of the "Post Office Cash Certificates Bonus Fund" to provide for the accruing liability in respect of bonus on Post Office Defence Savings Certificates.

Similarly another Fund, viz., Post Office National Savings Certificates Bonus Fund has also been created with effect from 1946-47 to provide for the accruing liability in respect of the bonus on Post Office National Savings Certificates. Another Fund called "Ten-year National Plan Certificates Bonus Fund" was similarly created in 1955-56 to provide for the accruing liability of bonus in respect of 10 Year National Plan Certificates. The nomenclature of the Fund was subsequently changed to "National Plan Certificates Bonus Fund" on the introduction of 12-Year National Plan Savings Certificates to accommodate accruing liability of bonus both in respect of 10 Year National Plan Certificates and 12 Year National Plan Savings Certificates. The transactions of all these Funds are shown under "Post Office Certificates and Cumulative Time Deposits Bonus Fund" in Account No. 108 on page 544.

Cumulative Time Deposits—A scheme of Post Office Savings Bank Cumulative Time Deposits Accounts has been introduced from the 2nd January, 1959, to enable depositors to provide for specific purposes by means of regular monthly deposits repayable in a lump sum inclusive of interest. There are two types of accounts viz. "5-Year accounts" and "10-Year accounts." The account may be opened by a single adult or two adults jointly, payable to both jointly, or either of them, or a guardian on behalf of a minor or a lunatic, or a minor in his own name and a depositor can have more than one account in his name or jointly with another. Deposits can be made of Rs. 5, Rs. 10, Rs. 20, Rs. 50, Rs. 100 or Rs. 200. A person may, however, deposit upto Rs. 100 per month in a 10-Year account or Rs. 200 in a 5-Year account, provided that the total of the deposits made during the entire period of his account or accounts shall not normally exceed Rs. 12,000. In the case of a joint account these limits shall be doubled. The accrued interest on these deposits, which is payable only after the period for which the deposits are made, is equivalent to 1/12th of the deposits in the case of the 5-Year accounts and 5/24th in respect of 10-Year accounts.

Withdrawals in multiples of Rs. 10 totalling not more than fifty per cent of deposits made into the account may be allowed once in the case of 5-Year account and twice in the case of a 10-Year account after the account has been in operation at least for one year. The amounts withdrawn with interest at 6 per cent per annum shall be deducted from the amount payable under the account.

The deposits are credited and repayments and withdrawals are debited to the minor heads "5-Year accounts" and "10-Year accounts" as the case may be, under the major head "Cumulative Time Deposits".

A separate Fund viz. Cumulative Time Deposits Bonus Fund has been set up to provide for the accruing liability in respect of the bonus on Cumulative Time Deposits. The transactions of this Fund are also shown under "Post Office Certificates and Cumulative Time Deposit Bonus Fund" in Account No. 108 on page 544.

Ten-year Treasury Savings Deposits—Ten-year Treasury Savings Deposits in multiples of Rs. 100 are being accepted from the 1st February, 1951. These deposits are repayable at par on the expiry of ten calendar years from the date of deposit. They are, however, at the option of the depositors refundable at any time after the expiry of one year, after adjustment of discount at the prescribed rates. The rate of interest on these deposits is 3½ per cent per annum and is payable annually on the completion of each period of twelve calendar months from the date of deposit. If the deposit is withdrawn before maturity no interest is allowed for any lesser period. The interest is not liable to income tax and is not also taken into account in calculating the total income of the holder for purpose of income tax. The maximum amount that may be invested in these deposits is Rs. 25,000 for an individual, Rs. 50,000 for an individual jointly with another, Rs. 1,00,000 for Charitable Institutions and Rs. 50,000 for institutions other than Provident Funds and Charitable Institutions. There is, however, no limit for Provident Funds. If through any cause except by inheritance, survivorship, award by Government for meritorious services or statutory devolution, certificates are held in excess of the prescribed limit, the Certificates representing the excess shall be cancelled and the deposits refunded without any interest whatsoever after deducting therefrom any amount that may have been paid thereon by way of interest. The sale of these certificates has been discontinued with effect from the close of business on 31st May 1957 and a new series of certificates called the 4 per cent Ten-year Treasury Savings Deposit Certificates has been introduced in their place with effect from 1st June 1957. The deposits in the latter class of certificates are acceptable in multiples of Rs. 50 with effect from 2nd January 1958 and also in the shape of 3½ per cent Ten-year Treasury Savings Deposit Certificates, which have matured with effect from 1st February 1961.

State Certificates—As a counter-part of the Government of India's Small Savings Scheme, H.E.H. the Nizam's Government had issued National Savings Certificates in Halisicca currency through the Hyderabad State Post Offices on the terms and conditions as are applicable to the Post Office 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 and Cumulative Time Deposits Bonus Funds" in Account No. 108 on page 544.

Besides the above, the transactions relating to State Savings Certificates issued by some of the State Governments are also recorded under this major head.

State Provident Funds—These represent the balances of the State Provident Funds i.e., funds established for the benefit of Government servants including 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. In the case of Defence Savings Provident Fund, however, it has been decided that the Fund should be wound up, and the subscribers may be allowed to withdraw their amounts in the Fund at any time within six months after 15th February 1960. In the case of Service Officers and personnel including civilians in the Defence Services, this date has however, been fixed as 5th June, 1961. If any subscriber does not apply for withdrawal within a period of six months after the dates mentioned above, the amount will be transferred to deposits and treated under the ordinary rules relating to deposits.

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 Life Insurance Corporation of India—Unit 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 employees. The maximum amount for which insurance is permissible is Rs. 30,000 excepting in the case of Defence Services Personnel as also civilian employees with a liability for military service for whom the maximum limit of insurance is Rs. 20,000. 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, 1961.

	Balance, 1st April, 1960	Additions to Special Loans	Special Loans Discharged	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Investment of deposits of U.S. Government Counterpart Funds.	..	3,64,75,00,000	1,24,34,00,000	2,40,41,00,000	83,36,166
Endowments for Charitable and Educational Institutions—					
Annuity Fund of Fatteh Ullah Khan (6 per cent)	40,000	..	..	40,000	347
KERALA					
8 per cent Perpetual Loan.	21,000	..	..	21,000	22,660
MADRAS					
6 per cent Perpetual Loan	70,000	..	..	70,000	4,200
RAJASTHAN					
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent).	10,000	..	..	10,000	750
UTTAR PRADESH					
Endowments by the late King of Oudh, 1st Loan (6 per cent).	21,87,665	..	50,795	21,36,870	6,70,612
Endowments by the late King of Oudh, 3rd Loan (5 per cent).	97,09,340	..	34,403	96,74,937	
Endowments by the late King of Oudh, 6th Loan (4 per cent).	13,53,155	..	9,831	13,43,324	
Appropriation for the maintenance of Madho Rao (4 per cent.)	6,68,000	6,68,000		26,720
Total	1,39,18,160	..	95,029	1,38,23,131	6,97,332
Total Central Government	1,40,59,160	3,64,75,00,000	1,24,34,95,029	2,41,80,64,131	90,61,475

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, 1961—concl'd.

	Balance, 1st April, 1960	Additions to Special Loans	Special Loans Discharged	Balance, 31st March, 1961	Interest paid during the year
	1st May, (a) 1960				
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA PRADESH					
Endowments for Charitable and Educational Institutions—					
Tulja Singh Charitable Endowment Fund—5 per cent	1,07,143	..	..	1,07,143	} 31,098
Hamid Ali Educational Endowment Fund—3 per cent	7,06,643	..	..	7,06,643	
Total Government of Andhra Pradesh	8,13,786	..	..	8,13,786	31,098
GOVERNMENT OF GUJARAT					
Endowments for Charitable and Educational Institutions (6, 5 and 3½ per cent).	—14,030	..	(b)—2,569	(d)—11,461	6,163
Total Government of Gujarat	—14,030	..	—2,569	—11,461	6,163
GOVERNMENT OF KERALA					
Trusts created under the Edavagai Rights Acquisition Act, 1955.	11,41,695	..	22,911	11,18,784	42,663
Endowments for Charitable and Educational institutions—					
Sri Rama Verma Endowment Fund	20,000	..	..	20,000	2,017
Coffee Board Labour Welfare Trust for workers in the State of Kerala.	3,599	..	3,599	..	..
Total Government of Kerala	11,65,294	..	26,510	11,38,784	44,680
GOVERNMENT OF MADRAS					
8 per cent Perpetual Loan	1,33,000	..	..	1,33,000	4,550
6 per cent Perpetual Loan	10,500	..	..	10,500	420
Endowments for Charitable and Educational Institutions—					
Kollah Singanna Chetty's Choultry Endowment (6 per cent).	41,770	..	..	41,770	2,089
Endowments of Native Infirmary (Royapuram Hospital) (4%).	66,878	..	..	66,878	2,675
Total Government of Madras	2,52,148	..	..	2,52,148	9,734
GOVERNMENT OF MAHARASHTRA					
Endowments for Charitable Educational Institutions (6, 5 and 3½ per cent.)	8,97,517	..	(c)—14,030	9,11,547	49,576
Total Government of Maharashtra	8,97,517	..	(c)—14,030	9,11,547	49,576
GOVERNMENT OF MYSORE					
Endowments for Charitable and Educational institutions	1,09,77,802	2,45,802	400	1,12,23,204	3,89,914
Total Government of Mysore	1,09,77,802	2,45,802	400	1,12,23,204	3,89,914
GOVERNMENT OF UTTAR PRADESH					
Endowments for Charitable and Educational Institutions—					
Endowment by Raja Kali Shankar Ghoshal	48,000	..	..	48,000	2,400
Endowment by the late King of Oudh (4 per cent)	3,00,000	..	..	3,00,000	13,048
Total Government of Uttar Pradesh	3,48,000	..	..	3,48,000	15,448

(a) For Gujarat only.

(b) Represents readjustment of erroneous Debits relating to the period prior to 1st May 1960.

(c) Allocated to Gujarat.

(d) Excludes Rs. 2,96,928 held in the Investment Account of the Anand Institute.

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, 1961.

	Balance, 1st April, 1960	Issues in 1960-61	Payments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Non-Transferable Treasury Notes at 4 per cent (Madras)	71,619	..	..	71,619	2,037
STATE GOVERNMENTS					
GOVERNMENT OF MAHARASHTRA					
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent).	(a) 3,42,000	..	..	3,42,000	17,489
GOVERNMENT OF MADHYA PRADESH					
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent).	(b) 31,800	..	..	31,800	745

No. 100—ACCOUNT showing BALANCES, RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SERVICE FUNDS for the year ended 31st March, 1961.

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Indian Civil Service Family Pension Fund (Untransferred).	-2,20,052	..	-2,30,367	10,315	..
MAHARASHTRA					
Bombay Family Pension Fund of Government Servants (Widows' Pension Branch) (6, 4 and 3½ per cent).	23,42,319	1,68,100	2,00,000	23,10,419	90,274
MYSORE					
Madras Military Assistant Surgeons' Fund (4 and 3½ per cent).	2,80,627	10,648	19,419	2,71,856	10,648
WEST BENGAL					
Bengal Uncovenanted Service Family Pension Fund (6 and 3½ per cent.)	4,45,861	50,554	85,000	4,11,415	50,336
Total India	28,48,755	2,29,302	74,052	30,04,005	1,51,258
	£	£	£	£	£
ENGLAND					
Indian Civil Service Family Pension Fund (Untransferred) (4 per cent).	888,071	-129	175	887,767	..
Indian Military Service Family Pension Fund (Untransferred) (4 per cent).	887,532	..	1,488	886,044	..
Indian Military Widows' and Orphans' Fund (Untransferred) (4 per cent).	(c) 252,612	8	104	252,516	..
Total England	2,028,215	-121	1,767	2,026,327	..
Total England Converted into Rupees at £-1 = Rs. 13½.	(c) 2,70,42,877	-1,617	23,565	2,70,17,695	..
Total Central Government	2,98,91,632	2,27,685	97,617	3,00,21,700	1,51,258

(a) Represents balance allocated by the former Madhya Pradesh State and incorporated into Government Account by correction of opening balance on the 1st April 1960.

(b) Differs from last year's closing balance due to correction since made.

(c) 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, 1961.

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1960	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
SAVINGS BANK DEPOSITS					
Post Office Savings Bank Deposits	(b) 3,86,51,25,818	2,37,94,30,835	1,93,40,28,999	4,31,05,27,654	8,94,55,520
Post Office Defence Savings Bank Deposits	(a) —38,696	..	—208	—38,488	..
Total Savings Bank Deposits	3,86,50,87,122	2,37,94,30,835	1,93,40,28,791	4,31,04,89,166	8,94,55,520
POST OFFICE CERTIFICATES					
Post Office Cash Certificates	1,90,23,715	..	63,93,224	1,26,30,491	7,57,000
Post Office Ten-year Defence Savings Certificates	16,57,479	..	49,496	16,07,983	..
Post Office Twelve-year National Savings Certificates	1,66,31,38,407	—95,568	17,59,05,462	1,48,71,37,377	8,24,34,000
Post Office Ten-year National Plan Certificates	19,78,87,307	—3,270	94,71,112	18,84,12,925	94,15,000
Post Office Seven-year National Savings Certificates	3,14,55,619	3,310	68,28,766	2,46,30,163	15,51,000
Post Office Five-year National Savings Certificates	1,57,75,851	—40	31,95,417	1,25,80,394	7,90,000
Post Office Twelve-year National Plan Savings Certificates	(a) 2,21,67,74,378	82,50,62,573	17,45,00,525	2,86,73,36,426	4,94,00,000
Total Post Office Certificates	4,14,57,12,756	82,49,67,005	37,63,44,002	4,59,43,35,759	14,43,47,000
CUMULATIVE TIME DEPOSITS					
Cumulative Time Deposits, 5 Year Accounts	49,87,339	1,21,95,635	1,65,666	1,70,17,308	8,85,834
Cumulative Time Deposits, 10 Year Accounts	30,58,280	63,31,960	66,356	93,23,884	13,54,160
Total Cumulative Time Deposits	80,45,619	1,85,27,595	2,32,022	2,63,41,192	22,40,000
Ten-year Treasury Savings Deposits	(a) 64,70,59,201	15,88,65,867	3,84,03,332	76,75,21,736	2,20,13,544
State Certificates—State Savings Certificates	15,38,516	..	3,43,642	11,94,874	25,000
STATE PROVIDENT FUNDS					
Contributory State Railway Provident Fund	(b) 1,52,36,74,680	38,10,89,233	20,72,06,448	1,69,75,57,465	5,86,37,368
Non-Contributory State Railway Provident Fund	(b) 4,66,29,933	1,71,71,739	1,10,45,785	5,27,55,878	21,40,332
General Provident Fund	(b) 44,43,63,349	12,96,75,932	4,95,13,474	52,45,25,807	1,78,98,465
Indian Civil Service Provident Fund	19,03,736	2,71,465	94,423	20,80,778	72,235
Indian Civil Service (Non-European Members) Provident Fund	(a) 11,57,474	1,68,282	80,651	12,45,105	44,701
All India Services Provident Fund	8,740	—1,893	3,323	3,524	..
Defence Savings Provident Fund	(b) 26,01,726	—7,31,626	6,03,150	12,66,950	20,078
Defence Savings Railways Provident Fund	(b) 2,71,012	—1,35,539	1,50,668	—15,195	6,217
Savings Provident Fund (Railways)	13,234	—2,989	—1,347	11,592	..
Defence Services Officers' Provident Fund	11,79,33,394	2,67,55,444	1,11,08,264	13,35,80,574	44,96,265
Indian Ordnance Department Provident Fund	32,48,167	—2,62,323	2,53,967	27,31,877	1,08,699
Indian Ordnance Factories Workmen's Provident Fund	14,52,08,203	3,30,26,803	73,30,413	17,09,04,593	55,50,360
Indian Naval Dockyard Workmen's Provident Fund	(a) 1,14,91,430	28,39,618	14,05,660	1,29,25,388	4,27,649
Military Engineering Services Provident Fund	336	..	..	336	..
Armed Forces Personnel Provident Fund	9,49,45,430	13,00,38,528	62,93,308	21,86,90,650	52,51,000
Workmen's Contributory Provident Fund	2,69,30,287	84,34,163	33,10,996	3,20,53,454	9,56,468
Contributory Provident Funds	(a) 2,34,23,875	58,62,733	21,69,019	2,71,17,589	8,71,731
Contributory Provident Pension Fund	—7,293	—2,400	—2,220	—7,473	..
Contributory (Transferred Railway Personnel) Provident Fund	(b) 31,98,706	87,422	6,11,329	26,74,799	1,01,556
Non-Contributory (Transferred Railway Personnel) Provident Fund	(b) 71,400	19,437	15,248	75,589	3,538
Shree Jung Museum and Library Provident Fund . . . . .	..	5,303	..	5,303	..
Other Miscellaneous Provident Funds	1,23,14,821	10,24,904	20,80,826	1,12,58,899	(c) 2,46,518
Total State Provident Funds	2,45,93,82,640	73,53,34,227	30,32,73,385	2,89,14,43,482	9,68,33,180
Carried over	11,12,68,25,854	4,11,71,25,529	2,65,26,25,174	12,59,13,26,209	35,49,14,244

(a) Differs from last year's closing balance due to rounding.

(b) Differs from last year's closing balance by reason of correction since made.

(c) Includes interest on Provident Fund of Officers transferred to or from Pakistan.

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, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	11,12,68,25,854	4,11,71,25,529	2,65,26,25,174	12,59,13,26,209	35,49,14,2
OTHER ACCOUNTS					
General Family Pension Fund	2,960	—819	..	2,141	..
Life Insurance Corporation of India—Unit Hindu Family Annuity Fund.	(a) 18,70,411	16,51,496	28,03,525	7,18,382	45,00
Bombay Family Pension Fund of Government Servants, Life Assurance Branch.	11,429	10,988	..	22,417	52
Bengal Christian Family Pension Fund	9,565	293	—4,705	14,563	23
Postal Insurance and Life Annuity Fund	(a) 16,13,05,226	2,40,97,187	1,55,54,424	16,98,47,989	56,48,8
Staff Benefit Fund (R)	(a) 12,43,893	56,44,347	53,01,560	15,86,680	74,60
Contributory Indian Railway Conference Association Employees' Provident Fund.	17,22,713	2,08,019	1,16,922	18,13,810	4,30
Non-Contributory Indian Railway Conference Association Employees' Provident Fund.	32,160	4,446	..	36,606	..
Cemetery Endowment Fund	1,23,166	—90	..	1,23,076	..
Total Other Accounts	16,63,21,523	3,16,15,867	2,37,71,726	17,41,65,664	57,73,5
INTEREST SUSPENSE					
Interest Suspense Account . . . . .	..	155	155	..	..
Total Central Government	11,29,31,47,377	4,14,87,41,551	2,67,63,97,055	12,76,54,91,873	36,06,87,7

(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, 1961—contd.

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA PRADESH					
State Provident Funds—					
General Provident Fund	(a) 2,99,97,246	53,55,749	36,60,654	3,16,92,341	11,17,617
Indian Civil Service Provident Fund	9,35,018	99,191	11,347	10,22,862	33,027
Indian Civil Service (Non-European Members) Provident Fund	6,92,766	58,420	31,024	7,20,162	26,624
All India Services Provident Fund	14,52,676	3,41,201	2,85,966	15,07,911	51,378
Contributory Provident Funds	(a) 44,09,224	8,85,085	3,29,247	49,65,062	3,41,287
Contributory Provident Pension Fund	(a) 1,61,05,560	41,33,333	14,43,405	1,87,95,488	4,59,351
Other Miscellaneous Provident Funds	84,59,355	3,93,886	1,264	88,51,977	..
Other Accounts—					
State Government Insurance Fund	2,11,69,790	36,82,623	18,78,886	2,29,73,527	8,47,609
Andhra Pradesh Family Pension Fund of Class IV Government Servants	15,19,238	61,706	3,981	15,76,963	61,586
Total Government of Andhra Pradesh	8,47,40,873	1,50,11,194	76,45,774	9,21,06,293	29,38,479
GOVERNMENT OF ASSAM					
State Provident Funds—					
General Provident Fund	3,61,42,149	87,02,360	34,82,149	4,13,62,360	13,35,830
Indian Civil Service Provident Fund	2,04,584	37,863	8,928	2,33,519	8,980
Indian Civil Service (Non-European Members) Provident Fund	1,62,449	26,731	188	1,88,992	6,359
All India Services Provident Fund	8,30,248	3,01,421	1,34,827	9,96,842	31,465
Contributory Provident Funds	4,34,170	62,927	40,532	4,56,565	12,593
Other Miscellaneous Provident Funds	1,23,714	9,582	1,905	1,31,391	3,485
Total Government of Assam	3,78,97,314	91,40,884	36,68,529	4,33,69,669	13,98,512

(a) Differs from last year's closing balance by reason of correction since made.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS and AMOUNTS of INTEREST relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March, 1961—*contd.*

	Balance, 1st April, 1960 (a) 1st May, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BIHAR					
State Provident Funds—					
General Provident Fund	6,37,58,481	1,81,95,668	74,77,617	7,44,76,532	21,47,254
Indian Civil Service Provident Fund	11,62,635	33,129	30,748	11,65,016	25,855
Indian Civil Service (Non-European Members) Provident Fund	3,32,792	1,35,729	11,199	4,57,322	22,116
All India Services Provident Fund	16,26,681	5,33,709	3,12,838	18,47,552	61,974
Contributory Provident Funds	11,37,196	—1,80,847	91,080	8,65,269	33,91
Defence Savings Provident Fund . . . . .	..	..	(b) 60	—60	..
Other Miscellaneous Provident Funds	9,96,864	3,89,415	1,500	13,84,779	..
Other Accounts—					
Dehri Workshop Casual Workers Bonus Fund	4	..	..	4	..
Total Government of Bihar	6,90,14,653	1,91,06,803	79,25,042	8,01,96,414	22,91,117
GOVERNMENT OF GUJARAT					
State Certificates	1,090	..	..	1,09	..
State Provident Funds—					
General Provident Fund	4,07,31,032	77,09,332	22,96,802	4,61,43,562	15,63,289
Indian Civil Service Provident Fund	4,37,155	51,106	17,008	4,71,253	16,719
Indian Civil Service (Non-European Members) Provident Fund	2,75,651	19,389	451	2,94,589	9,702
All India Services Provident Fund	7,48,288	1,77,712	31,260	8,94,740	27,531
Contributory Provident Funds	1,18,512	7,048	7,099	1,18,461	..
Other Miscellaneous Provident Funds	6,46,635	14,52,786	3,76,371	17,23,050	3,14,365
Total Government of Gujarat	4,29,58,363	94,17,373	27,28,991	4,96,46,745	19,31,616

(a) For Government of Gujarat only .

(b) Relates to Central Government but erroneously adjusted in the State Section. This has been withdrawn in Accounts for 1961-62.

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, 1961—contd.

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF KERALA					
Savings Bank Deposits—					
States Savings Bank Deposits	(a) 2,07,39,722	2,79,20,122	2,40,04,913	2,46,54,931	5,68,674
State Provident Funds—					
General Provident Fund	(a) 3,08,30,385	86,87,949	43,98,870	3,51,19,464	14,31,009
Indian Civil Service Provident Fund	1,25,915	18,888	18,000	1,26,803	4,900
Indian Civil Service (Non-European Members) Provident Fund	1,17,768	13,582	29,712	1,01,638	5,000
All India Services Provident Fund	4,34,109	1,71,418	95,079	5,10,448	21,994
Contributory Provident Funds	(a) 58,80,494	6,07,013	3,33,306	61,54,201	1,64,500
Defence Savings Provident Fund	288	..	..	288	..
Contributory Provident Pension Fund	(a) 30,43,120	5,46,758	2,17,731	33,72,147	..
Other Miscellaneous Provident Funds	27,473	3,503	4,054	26,922	494
Other Accounts—					
State Government Insurance Fund	1 16,22,409	30,56,303	17,33,204	1,29,45,508	3,77,100
Interest Suspense—					
Interest Suspense Account	15	..	15	..	..
Total Government of Kerala	7,23,21,699	4,10,25,536	3,08,34,884	8,30,12,350	25,73,662
GOVERNMENT OF MADHYA PRADESH					
State Provident Funds—					
General Provident Fund	(a) 2,91,73,195	68,09,248	30,47,414	3,32,35,029	11,39,797
Indian Civil Service Provident Fund	11,62,155	1,12,665	2,14,497	10,58,323	37,796
Indian Civil Service (Non-European Members) Provident Fund	4,90,598	44,886	9,592	5,25,892	18,936
All India Services Provident Fund	20,87,127	5,78,147	2,58,523	24,06,751	81,427
Contributory Provident Funds	16,57,553	3,99,734	1,14,289	19,43,048	53,602
Other Miscellaneous Provident Funds	1,39,451	—2,414	5,755	1,31,232	3,583
Other Accounts—					
State Government Insurance Fund	1,07,81,155	22,50,432	8,47,318	1,21,84,269	4,23,932
Total Government of Madhya Pradesh	4,57,89,234	1,01,92,748	44,97,388	5,14,84,594	17,59,423

(a) Differs from last year's closing balance by reason of correction since made.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS and AMOUNTS of INTEREST relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS					
Savings Bank Deposits—					
State Savings Bank Deposits	(a) 21,76,863	12,25,453	12,54,625	21,37,691	47,341
State Provident Funds—					
General Provident Fund	(a) 4,61,99,930	95,59,158	71,73,737	4,82,85,351	17,52,226
Indian Civil Service Provident Fund	18,03,195	2,25,415	6,88,243	13,40,367	55,014
Indian Civil Service (Non-European Member-) Provident Fund	7,62,949	1,06,378	58,687	8,10,640	28,560
Contributory Provident Funds	(a) 76,78,561	18,56,686	7,58,309	87,56,938	3,07,821
Contributory Provident Pension Fund	(a) 2,80,64,251	76,50,961	32,52,620	3,21,61,592	8,02,007
All India Services Provident Fund	15,16,016	3,35,881	4,03,014	14,48,883	54,067
Total Government of Madras	8,82,01,765	2,09,39,932	1,59,00,235	9,52,41,462	30,47,036
GOVERNMENT OF MAHARASHTRA					
Savings Bank Deposit —					
State Savings Bank Deposits	2,07,912	—2,07,912	..	..	..
State Certificates	1,090	..	(b) 1,090	..	..
State Provident Funds—					
General Provident Fund	(a) 18,90,23,185	3,09,40,659	1,41,51,201 (b) 1,07,37,932	16,50,86,608	58,34,728
Indian Civil Service Provident Fund	26,42,934	2,09,818	4,40,573 (b) 4,37,155	19,74,024	80,089
Indian Civil Service (Non-European Member-) Provident Fund	9,59,275	74,747	76,059 (b) 2,75,661	6,82,312	21,989
All India Services Provident Fund	29,26,072	5,18,652	2,73,882 (b) 7,18,258	21,22,554	87,148
Contributory Provident Funds	(a) 17,20,181	3,35,942	2,77,570 (b) 1,18,512	16,80,041	49,886
Workmen's Contributory Provident Fund	1,29,755	22,285	10,811	1,41,229	4,355
Other Miscellaneous Provident Funds	4,19,44,897	52,39,351	21,63,158 (b) 6,16,635	4,43,74,455	9,93,625
Total Government of Maharashtra	23,95,55,301	3,71,32,512	1,74,06,277 (b) 4,29,58,303	21,63,23,223	70,75,320

(a) Differs from last year's closing balance by reason of correction since made.

(b) Allocated to Gujarat.

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, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MYSORE					
Savings Bank Deposits—					
State Savings Bank Deposit	3,40,49,565	3,29,79,733	3,15,85,680	3,54,43,618	6,21,229
State Certificates	27,95,511	..	1,45,600	26,49,911	..
State Provident Funds—					
General Provident Fund (a)	3,87,61,807	76,60,045	39,00,318	4,25,21,534	15,24,750
Indian Civil Service Provident Fund	1,19,178	13,415	8,644	1,23,949	4,464
Indian Civil Service (Non-European Mem- bers) Provident Fund	1,12,794	11,301	1,247	1,22,848	4,337
All India Services Provident Fund	8,05,349	2,19,158	1,02,829	9,21,678	31,615
Contributory Provident Funds (a)	2,60,894	26,487	20,923	2,66,458	5,207
Workmen's Contributory Provident Fund	—3,278	11,931	794	7,859	..
Contributory Provident Pension Fund (a)	87,880	—9,660	2,782	75,438	399
Other Miscellaneous Provident Fund (a)	1,61,05,156	2,71,28,339	83,97,503	3,48,35,992	16,40,163
Other Accounts—					
State Government Insurance Fund	4,52,79,985	1,70,71,530	41,33,574	5,82,17,941	18,56,483
Total Government of Mysore	13,83,74,841	8,51,12,279	4,82,99,894	17,51,87,226	56,88,647
GOVERNMENT OF ORISSA					
State Provident Funds—					
General Provident Fund	2,69,35,183	63,80,438	26,91,999	3,06,23,622	10,53,792
Indian Civil Service Provident Fund	4,89,430	40,347	..	5,29,777	18,208
Indian Civil Service (Non-European Mem- bers) Provident Fund	1,57,691	16,583	812	1,73,462	6,117
All India Services Provident Fund	17,23,096	3,87,250	1,18,085	19,92,261	66,014
Contributory Provident Funds	7,89,803	1,55,465	47,404	8,97,864	31,089
Total Government of Orissa	3,00,95,203	69,80,083	28,58,300	3,42,16,986	11,75,220

(a) Differs from last year's closing balance by reason of correction since made.

No. 101—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS and AMOUNTS of INTEREST relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS, ETC., for the year ended 31st March, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF PUNJAB					
State Provident Funds—					
General Provident fund	5,74,09,463	1,20,12,014	67,79,179	6,26,42,288	33,99,800
Indian Civil Service Provident Fund	13,95,867	1,35,630	75,642	14,55,855	45,900
Indian Civil Service (Non-European Members) Provident Fund	5,83,347	1,10,467	—14,147	7,07,961	50,900
All India Services Provident Fund	11,02,200	4,89,052	2,51,534	13,39,718	1,99,990
Contributory Provident Funds	8,36,573	8,84,942	1,50,633	15,90,882	26,900
Workmen's Contributory Provident Fund	—24,819	7,026	..	—17,793	..
Other Miscellaneous Provident Funds	4,79,461	27,345	13,517	4,97,239	21,400
Total Government of Punjab	6,17,82,082	1,56,66,476	72,36,358	6,82,12,200	37,44,800
GOVERNMENT OF RAJASTHAN					
Savings Bank Deposits—					
State Savings Bank Deposits	—2,91,064	75,286	1,44,284	—3,60,062	1,515
State Provident Funds—					
General Provident Fund	(a) 43,30,608	11,01,404	2,92,981	51,49,029	1,49,030
Indian Civil Service Provident Fund	87,109	9,586	..	96,697	3,380
Indian Civil Service (Non-European Members) Provident Fund	38,867	6,885	..	45,752	1,592
All India Services Provident Fund	9,54,557	3,26,512	1,93,886	10,87,183	38,825
Contributory Provident Funds	1,76,06,118	20,05,892	14,18,091	1,81,93,919	6,05,234
Other Miscellaneous Provident Funds	1,045	..	..	1,045	..
Other Accounts—					
State Government Insurance Fund	2,38,81,778	96,24,047	69,86,079	2,65,19,746	8,66,857
Total Government of Rajasthan	4,66,18,016	1,31,49,614	90,35,321	5,07,32,309	16,65,995

(a) Differs from last year's closing balance by reason of correction since made.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS and AMOUNTS of INTEREST relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS, OTHER ACCOUNTS ETC., for the year ended 31st March, 1961—concl'd.

	Balance, 1st April, 1960	Receipts in 1960-61	Repayments in 1960-61	Balance, 31st March, 1961	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH					
State Provident Funds—					
General Provident Fund	7,74,59,109	1,48,06,543	77,13,750	8,47,51,902	30,16,794
Indian Civil Service Provident Fund	27,12,927	2,73,363	2,82,675	27,03,615	80,844
Indian Civil Service (Non-European Members) Provident Fund	11,75,808	23,703	17,415	11,82,096	42,122
All India Services Provident Fund	30,24,885	9,48,049	3,37,925	44,35,009	1,59,167
Contributory Provident Funds	59,12,036	20,56,183	8,32,599	71,35,620	2,45,931
Contributory Provident Pension Fund	5,89,77,219	1,54,16,542	50,88,757	6,93,05,004	27,48,994
Other Miscellaneous Provident Funds . . . . .	..	..	..	..	(a) 2,878
Other Account:—					
State Insurance Fund	27,88,961	13,44,131	2,10,319	39,22,773	99,679
Total Government of Uttar Pradesh	15,30,51,925	3,41,68,514	1,44,83,440	17,31,06,019	54,06,527
GOVERNMENT OF WEST BENGAL					
State Provident Funds—					
General Provident Fund	8,17,59,872	1,91,18,649	1,01,15,356	9,07,63,105	31,94,389
Indian Civil Service Provident Fund	19,54,351	2,42,655	2,23,773	19,73,233	77,500
Indian Civil Service (Non-European Members) Provident Fund	10,12,054	1,01,074	1,23,536	9,89,592	38,000
All India Services Provident Fund	19,09,954	5,53,385	3,86,065	20,77,254	77,000
Contributory Provident Funds	59,41,553	6,53,778	4,78,552	61,16,779	1,73,703
Total Government of West Bengal	9,25,77,784	2,06,69,541	1,13,27,002	10,19,20,023	35,80,592
GOVERNMENT OF JAMMU AND KASHMIR					
State Provident Funds—					
General Provident Fund	1,37,25,104	40,85,191	25,94,765	1,52,15,530	5,04,050
Contributory Provident Funds	2,63,193	3,24,807	2,53,999	3,31,601	2,247
Other Accounts—					
State Insurance Fund	29,52,351	5,55,999	1,36,836	33,71,464	1,31,470
Total Government of Jammu and Kashmir	1,69,40,648	49,65,997	29,85,050	1,89,21,595	6,37,767

(a) Interest on Provident Fund of Officers transferred to or from Pakistan.

No. 102—ACCOUNT of the FAMINE RELIEF FUND

Balance on 1st April, 1960		Receipts							Total	Item No.
		A—Famine Relief Fund					B. Invest- ment Ac- count			
1	Cash Balance	Invest- ments	Trans- fers from the Revenue Account	Inter-est Receipts	Gain on reali- ation of Securities	Other Receipts	Sale of Securities	9		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
STATE GOVERNMENTS										
Government of Andhra Pradesh—										
(i) Andhra	1,12,60,285	85,85,994	75,00,000	3,23,894	..	..	87,958	79,11,852	1
(ii) Hyderabad	3,94,248	26,67,000	..	36,671	..	..	26,67,000	27,03,671	2
Government of Assam	86,61,667	24,75,000	25,00,000	1,00,000	..	5,79,933	..	31,79,933	3	
Government of Bihar	1,46,950	(b) 12,24,678	..	36,120	..	..	..	36,120	4
Government of Gujarat . . . . .	..	..	..	(g) 23,099	..	..	..	23,099	5
Government of Kerala	(a) 10,33,218	(a) 13,11,591	10,00,000	34,119	..	31	5,169	10,79,319	6	
Government of Madhya Pradesh	24,81,377	51,36,377	..	1,55,296	..	..	3,84,255	5,59,551	7
Government of Madras	(a) 1,15,23,037	20,58,214	50,00,000	73,384	..	133	..	50,73,517	8	
Government of Maharashtra	(a) 41,17,551	(a) 2,88,07,327	15,00,000	10,44,697	..	(e)—9,005	12,38,700	37,74,392	9	
Government of Mysore—										
(i) Mysore . . . . .	..	29,54,648	30,00,000	1,05,451	..	56	..	31,05,507	10
(ii) Bombay	51,482	30,33,799	..	92,200	..	..	..	92,200	11
(iii) Hyderabad	1,90,801	6,74,290	..	21,100	..	..	..	21,100	12
Government of Orissa	36,94,365	93,82,457	50,00,000	3,76,622	20,731	21	32,89,403	86,86,777	13	
Government of Punjab	41,00,000	..	40,00,000	..	..	..	..	40,00,000	14
Government of Rajasthan	1,34,17,084	..	40,00,000	..	..	..	..	40,00,000	15
Government of Uttar Pradesh	—23,56,652	..	1,21,00,000	..	..	79,836	..	1,21,79,836	16
Government of West Bengal	65,371	18,87,775	80,00,000	38,458	..	..	35,91,860	1,16,30,318	17

(a) Differs from last year's closing balance due to correction since made.

(b) Differs from last year's closing balance due to rounding.

(c) Consists of Securities of the Value of Rs. 90,373 held in the Fund and Rs. 12,46,450 Savings Bank Deposits.

(d) Represents transfer of securities to Cash Balance Investment Account.

(e) Includes Rs. 11,255 representing write back of an erroneous Credit afforded in the Accounts for 1959-60.

(g) Interest realised on Securities in Rajkot area provisionally retained pending allocation of Securities between Maharashtra and Gujarat.

for the year ended 31st March, 1961.

Item No.	Payments						Balance on 31st March, 1961		
	A—Famine Relief Fund			B—Investment Account			Cash Balance	Investments (f)	Gross Balance
	Transfers to the Revenue Account	Loss on realisation of Securities	Transfers to General Balance for re-payment of debt	Other Payments	Purchase of Securities	Total			
10	11	12	13	14	15	16	17	18	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,48,14,244	..	..	..	8,61,925	1,56,76,169	34,95,968	93,59,901	1,28,55,929
2	..	..	..	..	..	..	30,97,919	..	30,97,919
3	60,50,535	..	..	..	..	60,50,535	57,91,665	24,75,000	82,66,665
4	..	..	..	..	..	..	1,83,670	12,24,678	14,07,748
5	..	..	..	..	..	..	23,099	..	23,099
6	3,62,577	13	..	..	30,401	3,92,991	16,79,546	(c) 13,36,823	30,16,769
7	..	14,454	..	..	27,17,790	27,62,244	2,58,684	74,99,912	77,58,596
8	..	..	..	..	31	31	1,67,96,523	20,58,245	1,86,54,768
9	..	..	..	..	..	..	78,91,943	2,75,68,627	3,54,60,570
10	57,29,803	..	..	..	(d)—26,21,348	31,05,455	52	3,30,300	3,30,552
11	..	..	..	..	..	..	1,43,682	30,33,799	31,77,481
12	..	..	..	..	..	..	1,21,901	6,74,200	7,96,101
13	45,00,000	..	..	5,00,000	68,00,000	1,18,60,000	5,21,142	1,29,53,054	1,34,74,196
14	80,00,000	..	..	..	..	80,00,000	1,00,000	..	1,00,000
15	14,71,800	..	..	..	..	14,71,800	1,59,5,284	..	1,59,45,284
16	83,69,093	..	..	..	..	83,69,093	14,71,091	..	14,74,191
17	80,00,000	..	..	..	35,76,751	1,15,76,751	1,18,938	18,72,666	19,91,604

(f) The Nominal and the Market values of the securities held in the Famine Relief Fund from investment Account on 31st March, 1961 were as follows—

	Nominal Value	Market Value
	Rs.	Rs.
Andhra Pradesh—		
(i) Andhra	91,23,500	92,52,880
(ii) Hyderabad	..	..
Assam	25,00,000	Not known
Bihar	11,67,100	11,52,666
Gujarat	..	..
Kerala	90,600	80,196
Madhya Pradesh	80,48,200	64,62,623
Madras	20,84,600	20,82,730
Maharashtra	2,79,69,300	2,70,69,305
Mysore—		
(i) Mysore	3,30,500	3,31,621
(ii) Bombay	30,62,400	28,81,874
(iii) Hyderabad	6,75,800	6,71,069
Orissa	1,29,10,900	1,28,59,182
West Bengal	19,10,600	18,95,441

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 Notes on "23—Appropriation for Reduction or Avoidance of Debt", under "Section E—Debt Services" (page 250-51), the head (a) is credited with the amounts set apart each year for the Sinking Fund 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" (pages 250-251).

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, 1961 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year.

	Transactions during 1960-61					
	Balance, 1st April, 1960	Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS						
GOVERNMENT OF ANDHRA PRADESH						
Sinking Funds	13,09,21,224	1,34,41,246	..	..	..	14,43,62,470
Amount held in the Sinking Fund Investment Account.	9,25,24,695	..	17,29,400	..	..	(b) 9,07,95,295
Cash Balance in the Sinking Fund	3,83,96,529	..	..	..	..	5,75,67,155
Total	13,97,12,224	1,34,41,246	..	..	..	14,43,62,470
GOVERNMENT OF ASSAM						
Sinking Fund for Loan for Industrial Housing Scheme, 1952.	1,57,475	4,910	..	..	..	1,62,385
Sinking Fund for Loan for the execution of Incomplete Public Works Programme.	15,74,755	49,175	..	..	..	16,23,930
Sinking Fund for Loan under the Scheme of sharing Small Savings Collections.	1,28,556	3,690	..	..	..	1,32,246
Sinking Fund for 4 per cent Loan, 1971	11,45,799	28,43,729	..	22,672	..	39,66,456
Amount held in the Sinking Fund Investment Account.	28,01,510	..	..	..	22,80,500	(b) 50,82,040
Cash Balance in the Sinking Fund	2,75,025	..	..	..	..	8,02,957
Total	3,06,565	(a) 29,01,104	..	22,672	..	58,84,997
GOVERNMENT OF BIHAR						
Sinking Funds	51,53,347	50,20,934	..	..	..	1,01,74,281
Amount held in the Sinking Fund Investment Account.	..	..	..	..	..	..
Cash Balance in the Sinking Fund	51,53,347	..	..	..	..	1,01,74,281
Total	51,53,347	50,20,934	..	..	..	1,01,74,281
GOVERNMENT OF GUJARAT						
Sinking Fund for 4½ per cent Bombay Development Loan, 1950.	..	19,61,132	..	4,215	..	19,76,917
Sinking Fund for 2 per cent Tapi Irrigation Development Loan, 1961.	..	2,51,000	..	1,024	..	2,49,976
Sinking Fund for 3 per cent Bombay Provincial Loan, 1962.	..	14,21,412	..	11,537	..	14,69,571
Carried over . . . . .	..	36,33,544	..	16,776	..	36,16,795

(a) Differ from the corresponding figure shown in Account No. 7 at page 40 due to rounding.

(b) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1961 was as follows—

	Rs.
Andhra Pradesh	9,13,51,260
Assam	51,11,300

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1961 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—*contd.*

Transactions during 1960-61

1	Balance, 1st April, 1960	Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF GUJARAT—<i>concl.</i>						
Brought forward	..	36,33,544	..	16,776	..	36,16,768
Sinking Fund for 3½ per cent Bombay State Development Loan, 1962.	..	9,32,548	..	11,105	..	9,21,443
Sinking Fund for 4 per cent Bombay State Development Loan, 1964.	..	10,00,008	..	4,702	..	9,95,306
Sinking Fund for 4 per cent Development Loan 1963.	..	18,62,100	..	5,423	..	18,56,677
Sinking Fund, for 4 per cent Bombay Development Loan, 1967.	..	28,02,400	..	2,757	..	27,99,643
Sinking Fund for 4 per cent Bombay State Development Loan, 1970.	..	19,18,923	..	7,053	..	19,11,870
Sinking Fund for 4½ per cent Bombay State Development Loan, 1969.	..	19,65,182	..	7,089	..	19,58,093
Sinking Fund for 3 per cent Porbander State New Water Supply Project Loan, 1975.	..	30,092	..	290	..	29,802
Sinking Fund for 4 per cent Saurashtra Development Loan, 1964.	..	4,11,500	..	1,189	..	4,10,311
Sinking Fund for 4 per cent Saurashtra (Local Bodies) Development Loan, 1964.	..	24,47,000	..	10,159	..	24,36,841
Sinking Fund for 4 per cent Saurashtra (Local Bodies) Development Loan, 1967.	..	10,28,200	..	1,549	..	10,26,651
Sinking Fund for 4 per cent Saurashtra Development Loan, 1968.	..	7,94,878	..	1,898	..	7,92,980
Sinking Fund for the Industrial Housing Loan, 1950-51.	..	76,098	..	734	..	75,364
Sinking Fund for the Industrial Housing Loan, 1951-52.	..	75,802	..	367	..	75,435
Sinking Fund for the Loan advanced from the National Plan Loan.	..	23,13,502	..	22,159	..	22,91,343
Sinking fund for the Repayment of the Bombay Government share of the Loans issued by the former Hyderabad Government.	..	18,13,900	..	4,752	..	18,09,148
Sinking Fund for 3 per cent Madhya Pradesh Loan, 1964.	..	2,04,100	..	1,029	..	2,03,071
Sinking Fund for 3½ per cent Madhya Pradesh Loan, 1962.	..	99,458	..	1,299	..	98,159
Sinking Fund for 4 per cent Madhya Pradesh Development Loan, 1963.	..	1,46,200	..	476	..	1,45,724
Sinking Fund for 4 per cent Madhya Pradesh Development Loan, 1967.	..	1,74,000	..	288	..	1,73,712
Sinking Fund for 4 per cent Madhya Pradesh Development Loan, 1968.	..	1,72,182	..	251	..	1,71,931
Sinking Fund for 4½ per cent Bombay State Development Loan, 1971.	..	11,81,300	..	9,859	..	11,71,441
Sinking Fund for 4 per cent Bombay State Development Loan, 1971.	..	19,67,806	..	5,630	..	19,62,176
Sinking Fund for Loans from Small Saving collections.	..	1,58,02,298	..	18,162	..	1,57,84,136
Amount held in the Sinking Fund Investment Account.	3,30,67,238	(a) 3,30,67,238
Cash Balance in the Sinking Fund	96,60,787
Total	..	(b) 4,28,53,021	..	1,34,996	..	4,27,18,025

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1961 was Rs. 3,32,50,900.

(b) Differs by Rs. 11,496 from the figures shown in the Finance Accounts and in Account No. 7 at page 40 due to misclassification in these Accounts.

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1961 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—*contd.*

	Transactions during 1960-61					
	Balance, 1st April, 1960	Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF KERALA						
Sinking Fund for 3½ per cent Loan, 1956-61 (Cochin).	25,99,225	50,272	..	..	..	26,49,497
Sinking Fund for 4 per cent Travancore-Cochin State Development Loan, 1963.	79,39,169	7,75,740	..	..	..	87,14,909
Sinking Fund for 4 per cent Travancore-Cochin State Development Loan, 1968.	16,76,702	4,44,099	..	..	..	21,20,801
Sinking Fund for 4 per cent Kerala State Development Loan, 1971.	..	8,80,000	..	..	..	8,80,000
Sinking Fund for 4½ per cent Kerala State Development Loan, 1970.	5,74,500	6,54,200	..	..	..	12,28,700
Amount held in the Sinking Fund Investment Account.	51,97,301	..	8,34,098	..	..	(a) 43,63,203
Cash Balance in the Sinking Fund	75,92,295	..	..	..	..	1,12,30,704
Total	1,27,89,596	28,04,311	..	..	..	1,55,93,907
GOVERNMENT OF MADHYA PRADESH						
Sinking Fund for 3 per cent Loan, 1960	26,35,728	51,214	..	26,86,942	..	..
Sinking Fund for 3 per cent Loan, 1964	64,39,798	7,28,905	..	..	..	71,68,703
Sinking Fund for 3½ per cent Loan, 1962	23,62,752	3,52,409	..	..	..	27,15,161
Sinking Fund for 4 per cent State Development Loan, 1963.	19,44,019	3,70,729	..	..	..	23,14,748
Sinking Fund for 4 per cent State Development Loan, 1967.	20,11,029	5,34,632	..	..	..	25,45,661
Sinking Fund for 4 per cent State Development Loan, 1968.	14,52,605	5,07,230	..	..	..	19,59,835
Sinking Fund for 4 per cent Madhya Bharat State Development Loan, 1963.	19,55,670	3,57,387	..	..	..	23,13,057
Sinking Fund for 4 per cent Madhya Bharat State Development Loan, 1968.	10,18,662	3,57,184	..	..	..	13,75,846
4 per cent Madhya Pradesh State Development Loan, 1971.	..	9,82,557	..	..	..	9,82,557
Sinking Fund for 4½ per cent State Development Loan, 1970.	6,66,798	6,84,408	..	..	..	13,51,206
Sinking Fund for the Industrial Housing Loans .	57,039	9,542	..	..	..	66,581
Sinking Fund for Loan taken from rehabilitation grants to Zamindars.	52,00,000	17,00,000	..	..	..	69,00,000
Sinking Fund for the Industrial Housing Loan to Madhya Pradesh Housing Board.	33,691	15,680	..	..	..	49,371
Amount held in the Sinking Fund Investment Account.	1,01,06,294	..	14,71,826	..	28,80,843	(a) 1,15,15,311
Cash Balance in the Sinking Fund	1,56,71,497	..	..	..	..	1,82,27,415
Total	2,57,77,791	66,51,877	..	26,86,942	..	2,97,42,726

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1961, was as follows—

	Rs.
Kerala	44,04,700
Madhya Pradesh	1,27,36,600

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1961 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—contd.

	Transactions during 1960-61					
	Balance, 1st April, 1960	Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS						
Sinking Fund for 2½ per cent Loan, 1961						
Sinking Fund for 3 per cent Loan, 1959						
Sinking Fund for 3 per cent Loan, 1960						
Sinking Fund for 3 per cent Development Bonds, 1960						
Sinking Fund for 3½ per cent Loan, 1962						
Sinking Fund for 4 per cent Loan, 1963	13,83,74,185	4,13,45,516	..	2,75,26,678	..	15,21,93,023
Sinking Fund for 4 per cent Loan, 1964						
Sinking Fund for 4 per cent Loan, 1967						
Sinking Fund for 4 per cent Loan, 1968						
General Sinking Fund						
Amount held in the Sinking Fund Investment Account	1,73,43,447	..	..	..	..	(a)1,73,43,447
Cash Balance in the Sinking Fund	12,10,30,738	..	..	..	..	13,48,49,576
Total	13,83,74,185	4,13,45,516	..	2,75,26,678	..	15,21,93,023
GOVERNMENT OF MAHARASHTRA						
Sinking Fund for 3 per cent Bombay Development Loan, 1960	2,18,13,278	16,34,462	..	..	..	2,34,47,740
Sinking Fund for 3 per cent Tapi Irrigation Development Loan, 1961	51,74,212	4,54,252	..	145	..	56,28,319
Sinking Fund for 3 per cent Bombay Provincial Loan, 1962	3,44,90,937	28,49,902	..	1,265	..	3,73,39,574
Sinking Fund for 3½ per cent Bombay State Development Loan, 1962	1,75,10,533	16,61,185	..	2,116	..	1,91,69,602
Sinking Fund for 4 per cent Bombay State Development Loan, 1963	2,40,67,456	30,89,265	..	2,127	..	2,71,54,594
Sinking Fund for 4 per cent Development Loan, 1964	1,48,25,671	16,71,573	..	1,112	..	1,64,96,132
Sinking Fund for 4 per cent Bombay Development Loan, 1967	1,98,71,567	40,35,191	..	20,169	..	2,38,86,589
Sinking Fund for 4 per cent Bombay State Development Loan, 1970	88,56,139	26,60,532	..	2,992	..	1,15,13,679
Sinking Fund for 4½ per cent Bombay State Development Loan, 1969	83,36,279	28,86,911	..	3,602	..	1,12,19,588
Sinking Fund for 3 per cent Porbander State New Water Supply Project Loan, 1975	6,67,405	94,890	..	242	..	7,62,053
Sinking Fund for 4 per cent Saurashtra Development Loan, 1963	64,17,142	7,90,217	..	265	..	72,07,094
Sinking Fund for 4 per cent Saurashtra (Local Bodies) Development Loan, 1964	1,14,36,792	7,86,721	..	113	..	1,22,23,400
Sinking Fund for 4 per cent Saurashtra Development Loan, 1967	88,91,523	17,54,194	..	7,323	..	1,06,38,394
Sinking Fund for 4 per cent Saurashtra Development Loan, 1968	46,60,108	12,73,170	..	5,566	..	59,27,712
Sinking Fund for the Industrial Housing Loan, 1950-51	16,81,842	1,57,171	..	951	..	18,38,062
Sinking Fund for the Industrial Housing Loan, 1951-52	7,69,497	71,448	..	430	..	8,40,515
Sinking Fund for the Loan, advanced from the National Plan Loan	3,44,06,645	45,39,300	..	..	..	3,89,45,945
Sinking Fund for the Repayment of the Bombay Government share of the Loans issued by the former Hyderabad Government	6,37,03,042	35,83,918	..	1,744	..	6,72,85,216
Sinking Fund for Loan granted to Local Bodies	..	4,163	..	..	..	4,163
Sinking Fund for 3 per cent Madhya Pradesh Loan, 1960	22,23,089	9,65,943	..	..	..	31,89,032
Sinking Fund for 3 per cent Madhya Pradesh Loan, 1964	24,39,471	6,70,343	..	..	..	31,09,814
Sinking Fund for 3½ per cent Madhya Pradesh Loan, 1963	12,97,950	4,95,250	..	..	..	17,93,200
Sinking Fund for 4 per cent Madhya Pradesh Development Loan, 1963	10,43,490	4,10,269	..	..	..	14,53,759
Sinking Fund for 4 per cent Madhya Pradesh Development Loan, 1967	9,11,017	3,15,310	..	..	..	12,26,327
Sinking Fund for 4 per cent Madhya Pradesh Development Loan, 1968	7,95,102	2,74,604	..	..	..	10,69,706
Sinking Fund for 4 per cent Bombay State Development Loan, 1971	..	25,56,500	..	4,110	..	25,52,390
Sinking Fund for 4½ per cent Bombay State Development Loan, 1970	34,80,116	26,55,249	..	1,644	..	61,33,721
Sinking Fund for 4½ per cent Bombay State Development Loan, 1971	25,60,844	17,63,919	..	2,311	..	43,22,452
Sinking Fund for Loans from Small Savings collections	4,88,17,514	2,37,74,208	..	..	..	7,25,91,723
Amount held in the Sinking Fund Investment Account	34,24,15,842	..	2,08,58,558	..	5,26,89,539	(b)37,42,46,823
Cash Balance in the Sinking Fund	87,32,819	..	..	..	..	4,47,23,671
Total	35,11,48,661	(b)6,78,80,060	..	(b)58,227	..	(b)41,89,70,494

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1961 was as follows:—

Madras	1,73,98,600
Maharashtra	35,81,62,500

(b) Differs from the corresponding figures shown in the Finance Accounts and Account No. 7 on page 41 due to misclassifications in former Part III.—Public Account.

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE in the year ended 31st March, 1961 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—*contd.*

	Transactions during 1960-61					
	Balance, 1st April, 1960	Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MYSORE						
Sinking Funds	18,33,87,515	2,33,68,765	..	200	..	20,67,56,080
Amount held in the Sinking Fund Investment Account	17,85,66,726	..	1,25,056	..	74,87,300	(a) 18,59,28,979
Cash Balance in the Sinking Fund	48,20,789	..	..	..	..	2,08,27,116
Total	18,33,87,515	2,33,68,765	..	200	..	20,67,56,080
GOVERNMENT OF ORISSA						
Sinking Fund for 4 per cent Loan, 1968	1,17,20,837	30,92,774	..	..	..	1,48,13,611
Sinking Fund for 4 per cent Loan, 1969 . . . . .	..	48,88,888	..	..	..	48,88,888
Sinking Fund for 4 per cent Loan, 1971	31,80,117	37,61,889	..	..	..	69,42,006
Sinking Fund for 4½ per cent Loan, 1970	59,69,132	32,31,683	..	..	..	92,00,815
Sinking Fund for Industrial Housing Scheme	6,62,007	57,635	..	444	..	7,19,198
Amount held in the Sinking Fund Investment Account	26,52,297	..	20,95,725	..	21,04,861	(a) 26,61,433
Cash Balance in the Sinking Fund	1,88,79,796	..	..	..	..	3,39,03,085
Total	2,15,32,093	1,50,32,869	..	444	..	3,65,64,518
GOVERNMENT OF PUNJAB						
Sinking Fund for 4 per cent Loan, 1968	60,13,920	20,04,640	..	..	..	80,18,560
Sinking Fund for 4 per cent Loan, 1971	21,52,210	21,52,210	..	..	..	43,04,420
Sinking Fund for Loans from the Central Government	1,43,33,333	..	..	..	..	1,43,33,333
Amount held in the Sinking Fund Investment Account	..	..	..	..	..	..
Cash Balance in the Sinking Fund	2,24,99,463	..	..	..	..	2,66,56,313
Total	2,24,99,463	41,56,850	..	..	..	2,66,56,313
GOVERNMENT OF RAJASTHAN						
Sinking Funds . . . . .	..	19,37,950	..	..	..	19,37,950
Amount held in the Sinking Fund Investment Account	..	..	..	..	19,00,000	(b) 19,00,000
Cash Balance in the Sinking Fund . . . . .	..	..	..	..	..	37,950
Total	..	19,37,950	..	..	..	19,37,950

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1961 was as follows—

	Rs.
Mysore	18,05,20,100
Orissa	27,08,200
Rajasthan . . . . .	..

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1961 on account of SINKING FUNDS for STATE LOANS and the APPLICATION thereof during the year—*concl'd.*

	Transactions during 1960-61					
	Balance, 1st April, 1960	Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF UTTAR PRADESH						
Sinking Fund for 2½ per cent Loan, 1961 . . .	1,95,95,354	17,73,128	..	4,12,224	..	2,09,56,258
Sinking Fund for 3 per cent Loan, 1952 . . .	52,000	..	..	1,000	..	51,000
Sinking Fund for 3 per cent Loan, 1958 . . .	5,15,350	9,147	..	39,613	..	4,84,884
Sinking Fund for 3 per cent Loan, 1960 . . .	2,16,96,442	10,26,905	..	2,09,48,252	..	17,75,095
Sinking Fund for 3 per cent Loan, 1961—66 . . .	12,50,164	2,95,683	..	93,797	..	14,52,050
Sinking Fund for 3½ per cent Loan, 1962 . . .	1,30,35,325	20,55,579	..	3,22,099	..	1,47,68,805
Sinking Fund for 4 per cent State Development Loan, 1963.	3,55,14,938	68,30,730	..	4,687	..	4,23,40,981
Sinking Fund for 4 per cent Loan, 1964 . . .	3,49,53,236	62,19,920	..	5,274	..	4,11,67,882
Sinking Fund for 4 per cent State Development Loan, 1967.	2,72,43,295	84,87,718	..	3,620	..	3,57,27,393
Sinking Fund for 4 per cent State Development Loan, 1968.	1,90,71,582	76,21,035	..	32,594	..	2,66,60,023
Sinking Fund for 4½ per cent State Development Loan, 1970.	60,52,525	61,78,002	..	12,346	..	1,22,18,181
Sinking Fund for 5 per cent Loan, 1944 . . .	2,51,000	..	..	1,000	..	2,50,000
Sinking Fund for Redemption of Zamindari Abolition compensation stock Bond Certificates.	54,96,755	6,63,610	..	2,328	..	61,58,037
Sinking Fund for the Development Loans from the Central Government.	16,15,07,901	3,42,90,685	..	13,108	..	19,57,85,478
4 per cent Uttar Pradesh Development Loan, 1971	..	93,55,167	..	27,786	..	93,27,381
Amount held in the Sinking Fund Investment Account.	(a)27,75,62,818	..	2,70,60,993	..	11,19,51,994	(b)36,24,53,819
Cash Balance in the Sinking Fund	(a)6,86,73,049	..	..	..	..	4,66,69,629
Total	34,62,35,867	8,48,07,309	..	2,19,19,728	..	40,91,23,448
GOVERNMENT OF WEST BENGAL						
Sinking Fund	8,27,89,448	2,67,00,892	..	..	..	10,94,90,340
Amount held in the Sinking Fund Investment Account.	2,94,02,600	..	45,000	..	2,91,97,650	(b) 5,85,55,250
Cash Balance in the Sinking Fund	5,33,86,848	..	..	..	..	5,09,35,090
Total	8,27,89,448	2,67,00,892	..	..	..	10,94,90,340

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

(b) The face value of Securities held in the Sinking Fund Investment Account held on 31st March, 1961 was as follows—

	Rs.
Uttar Pradesh	36,97,48,800
West Bengal	5,86,46,600

Silver Redemption Reserve

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. 12,95,18,421. 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 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 could be increased by receipts from any of the following sources, namely:—

- (a) proceeds of sales of silver from the Surplus Silver Stock ;
- (b) payments from the Bank under Section 36(2) and 36(3) of the Act ;
- (c) profits from any casual sales of gold by the Bank accruing to Government as part of its share of the profits of the Bank ; and
- (d) capital appreciation of the securities.

The Reserve was liable to diminution from two causes, namely:—

- (i) transfer of assets to the Bank under the proviso to Section 36(1) of the Act to meet sterling liabilities in respect of return of coin, and
- (ii) capital depreciation of securities.

Receipts from the first three sources were regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments to the Bank, any excess in the corpus of the Reserve over Rs. 10 crore being credited to the head "Purchases and Sales of Silver." As a matter of accounting machinery and in order to avoid the record of silver sales under two different heads, all such sales were recorded in the first place under the head "Purchases and Sales of Silver," any amount appropriated to the Silver Redemption Reserve being credited to the Reserve. Capital depreciation constituted the first charge on the interest realised on these securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, was creditable to revenue under the head "XX—Interest". If in any year there was a net appreciation in investments belonging to the Reserve the amount of such appreciation together with all the interest receipts of that year were creditable to revenue.

7. In accordance with the decision of the Partition Council, Pakistan was to get 17½ per cent of the reserve, but as the securities in question were transferred to Pakistan in January 1952, the entire balance in the reserve was brought forward in the Post-Partition Accounts.

8. Prior to Partition the reserve was maintained at the prescribed level by buying or selling securities towards the end of the year. This practice was abandoned after partition by the Commonwealth Relations Office of the Government of United Kingdom who were maintaining the reserve as agents of the Government of India. The difference between the market value of the reserve and the prescribed limit of Rs. 10 crores was made up by earmarking a portion of the Government of India cash balances held by the Commonwealth Relations Office. This earmarking was also dropped later by the Commonwealth Relations Office with the result that the reserve was shown only at the current market value of the securities held in it. Thus, at the time of the transfer of the securities to the Pakistan Government, the reserve stood at the market value of £7,222,895 10s. 11d. Accordingly, securities amounting to £1,264,006 14s. 4d. being 17½ per cent of the total balance were transferred to the Pakistan Government. The Fund was accordingly maintained at the market value of the securities held in it.

During the year 1953-54 it was decided that the Fund should be maintained at the figure of Rs. 8.25 crores representing 82½ per cent of the pre-partition 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.

During the year 1954 it was decided to discontinue the reserve. As a result of this decision, (i) the Reserve is to die gradually as the securities mature in each case, (ii) the securities in the Silver Redemption Reserve Investment Account are to be brought down to their face value instead of holding them at market value as hitherto done, and consequently doing away with the intention of maintaining reserve at the figure of Rs. 8.25 crores, (iii) the interest and dividend received on securities are to be credited to the revenue head "XX—Interest—Receipts in England" direct and (iv) when all the securities have matured the credit balance under Silver Redemption Reserve is to be transferred to the head "Miscellaneous—Government Account" in "Part V—Miscellaneous" of Section S—Deposits and Advances.

During the current year the interest and dividend received on securities have been credited to the revenue direct and the Reserve has been maintained at the face value of investments.

9. The transactions of the Reserve are included in the Government account, and for this purpose two heads styled "Silver Redemption Reserve" and "Silver Redemption Reserve Investment Account" have been opened in Section "S—Deposits and Advances". A running account of the Reserve including the invested portion and the results of audit are included annually in the Appropriation Accounts of the Central Government and the Audit Report thereon.

Purchases and the Sales of Silver

10. This head replaced 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 "Sales of Silver" which were in fact represented by a corresponding portion of the Public Debt of the Central Government, amounted to about Rs. 44.61 crores to end of 1934-35, and this figure was taken as the opening balance of the head "Purchases and Sales of Silver" on 1st April 1935. As explained in paragraph 2 above, a sum of Rs. 2,95,48,421 being the equivalent of surplus sterling assets which lapsed to Government on the closing down of the Gold Standard Reserve, after allowing for Rs. 10 crores retained to constitute the Silver Redemption Reserve, was taken to the credit of this head in the accounts for 1935-36. The net profit from the circulation of quaternary coinage used to be 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 were 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 consisted 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 were 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 were being made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

This head has been abolished with effect from 1st April, 1956 and the credit balance thereof together with the credit balance under the minor head "Profit from circulation of Nickel, Bronze and Copper Coins" which was also abolished from the same date have been transferred to a new minor head 'Profits on Coinage' under the major head "Suspense Account" in 'Part IV—Suspense' of Section "S—Deposits and Advances" by actual adjustment in the accounts for the year 1956-57. The credit balance under this new minor head is intended to be used as a deficit neutralisation reserve and the amount, if any, to be so used will be decided each year by the Government of India.

No. 104—ACCOUNT of the SILVER REDEMPTION RESERVE showing the AMOUNTS accruing to and paid from the RESERVE during 1960-61, the BALANCE 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, 1961.

Balance on 1st April, 1960	Amounts accruing to the Reserve during 1960-61	Amounts paid from the Reserve during 1960-61 by transfer to Miscellaneous—Government Account	Balance on 31st March, 1961
£	£	£	£
6,041,149	(a) 6,041,149

(a) (1) Includes the nominal value of the following Securities—

	Nominal Value
	£
2½ per cent Funding Loan, 1956—61.	1,252,598
Total	1,252,598 Estimated market value £ 1,265,203

(2) Includes redemption value of the following Securities which could not be reinvested consequent upon the decision of the Government of India to abolish the Silver Redemption Reserve—

	£
(i) 2½ per cent National War Bonds, 1954-56	618,750
(ii) 2½ per cent Funding Loan, 1952-57	1,137,757
(iii) 3 per cent Serial Funding Stock, 1955	639,544
(iv) 2 per cent Conversion Stock, 1958-59	1,039,500
(v) 3 per cent War Loan, 1955-59	1,353,000
Total	4,788,551

No. 105—STATEMENT showing the Transactions under the sub-head "VALUE OF ONE RUPEE NOTES ISSUED" under the DEPOSIT Head "SUSPENSE ACCOUNTS" for the year 1960-61.

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, 1960	Value of notes taken over by the Reserve Bank for issue	Total	Value of notes refunded to the Reserve Bank owing to withdrawal from circulation	Balance on 31st March, 1961
Rs.	Rs.	Rs.	Rs.	Rs.
1,50,28,71,920	5,00,00,000	1,55,28,71,920	Nil	1,55,28,71,920

Central Road Fund and Subventions from the Central Road Fund to State Governments.

As a result of the recommendations of the Indian Road Development Committee, both the Excise and the Import Duties on motor spirit were raised from four to six annas per gallon with effect from the 28th February, 1929, the additional revenue being earmarked for credit to the Central Road Fund. These duties were raised to eight annas per gallon by the Indian Finance Act of 1931 but no corresponding addition was made to the share creditable to the Central Road Fund. A surcharge of 25 per cent was levied by the Indian Finance (Supplementary and Extending) Act, 1931, of which the Central Road Fund received a proportionate share, thereby raising the share creditable to it to 2½ annas per gallon. In subsequent years also the 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 2 annas and 6 pies per gallon.

2. The entire proceeds of the duties are credited to the head "I—Customs" or "II—Union Excise Duties" according as they represent import or excise duties, but at the end of each year an amount, equivalent to the share creditable to the Central Road Fund after deduction of a certain portion in respect of motor spirit used for aviation purposes, is transferred as a block grant to the Central Road Fund by debit to the head "50—Civil Works—Block Grant for transfer to Central Road Fund". The annual grants are credited to the deposit head "Central Road Fund" in "Section S—Deposits and Advances—Deposits not bearing interest" and unexpended balances do not lapse at the end of the financial year. The amount credited to the Fund is distributed as follows:—

(a) A portion equal to twenty per cent is retained by the Central Government as a Central Reserve (the Central Reserve was 10 per cent upto 31st March, 1934 and 15 per cent from 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 1960-61, 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 centrally administered areas are credited to the head "S—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" in the State or Central section of the accounts as the case may be. The grants from the Central Road Fund Reserve (Ordinary and Special) are, however, credited to the head "XXXIX—Civil Works."

All allotments for expenditure in States may, subject to the previous approval of the Central Government to each proposal made, be expended upon any of the following objects namely—

- (i) on the construction of new roads and bridges of any sorts,
- (ii) on the reconstruction or substantial improvement of existing roads and bridges.
- (iii) on the interest and amortization of loans taken after the 21st April, 1934 but approved or sanctioned before the 19th November, 1947 and spent on the construction, reconstruction or substantial improvement of roads and bridges,
- (iv) in special cases, on the maintenance of roads and bridges, constructed, reconstructed or substantially improved from the Road Fund or from loans approved or sanctioned by the Central Government.

The allotments made to States can also be utilised to meet the cost of establishment connected with the control of motor transport and with the preparation of schemes of Road development or with the administration of State Boards of Communications.

The accounting procedure applied to expenditure on the construction and maintenance of roads, etc., met out of these subventions is explained in paragraph 8 of the Explanatory Note on page 327 under section H. The expenditure on interest and amortization of loans taken after 21st April, 1934 and spent on the construction etc. of roads and bridges is adjusted under the head "S—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" by *per contra* credit to the heads "22—Interest on Debt and Other Obligations—D. Transfers" and "23—Appropriation for Reduction or Avoidance of Debt". The adjustment of the amortization charges by credit to the head "23—Appropriation for Reduction or Avoidance of Debt—Other Appropriations" involves a corresponding adjustment for reduction of the amount to be transferred to the Deposit head "S—Deposits and Advances—Sinking Funds—Appropriation for Reduction or Avoidance of Debt—Other Appropriations" which is done by a credit to the head "81—Capital Account of Civil Works outside the Revenue Account".

No. 106—ACCOUNT of the CENTRAL ROAD FUND for the year ended 31st March, 1961.

	Rs.
Balance on 1st April, 1960	(a) 17,32,02,420
Appropriation to the Fund during 1960-61 (vide Account No. 70-A)	(b) 4,10,00,023
Total	21,42,02,443
Payment out of the Fund during 1960-61	(c) 3,26,32,375
Balance on 31st March, 1961	18,15,70,068

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

(b) Includes Rs. 23/- on account of write-back of expenditure on some road work adjusted as credit instead of minus debit.

(c) Includes, besides subventions to State Governments and others shown in Account No. 106-A (i) Expenditure on Consulting Engineer to the Government of India (Roads) Rs. 4,87,997, (ii) Payment to the Indian Roads Congress Rs. 24,637 (iii) Payments to the State Governments and Centrally Administered Areas from the Reserve, corresponding credits for which have been taken in the State Accounts under the head XXXIX—Civil Works, but excludes a sum of Rs. 46 erroneously credited in the books of Andhra Pradesh under the head "Subventions from Central Road Fund in Account No. 106-A at page 542 which has been rectified in the Accounts for 1961-62.

No. 106-A—ACCOUNT of SUBVENTIONS to STATE GOVERNMENTS, etc., out of the CENTRAL ROAD FUND during the year ended 31st March, 1961, the AMOUNTS spent out of the SUBVENTIONS during the year and the BALANCE of the SUBVENTIONS at the close of the year.

Names of States etc.	Balance on 1st April, 1960 1st May 1960 (a)	Subventions from Central Road Fund during 1960-61 (See Account No. 106)			Expenditure out of the subventions during 1960-61			Balance representing amounts not spent on Road Development Projects on 31st March, 1961
		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								
Delhi	18,44,443	..	..	..	8,59,815	..	..	9,84,628
Himachal Pradesh	3,32,860	..	..	..	..	..	..	3,32,860
Manipur	2,61,070	..	..	..	6,846	..	..	2,54,224
Tripura	2,15,760	..	..	..	25,921	..	..	1,89,839
Andaman and Nicobar Islands	1,48,083	..	..	..	66,662	..	..	81,421
Total Central Government	28,02,216	..	..	..	9,59,244	..	..	18,42,972
STATE GOVERNMENTS								
Government of Andhra Pradesh	46,94,779	9,94,014	..	..	22,92,016	..	..	33,96,777
Government of Assam	—18,70,713	25,49,279	..	..	39,21,373	..	..	—32,42,807
Government of Bihar . . . . .	..	17,71,714	..	..	12,08,464	..	..	5,63,250
Government of Gujarat . . . . .	..	25,99,170	..	..	50,89,484	..	..	—24,90,314
Government of Kerala	23,75,040	..	..	..	15,51,995	..	..	8,23,045
Government of Madhya Pradesh	6,68,581	3,37,525	..	..	10,06,106	..	..	..
Government of Madras	6,38,000	22,16,000	..	..	28,54,000	..	..	..
Government of Maharashtra	24	18,27,315	(b)—24	..	18,27,315	..	..	..
Government of Mysore	12,74,261	..	..	..	8,83,752	..	..	3,90,509
Government of Orissa . . . . .	..	..	..	..	..	..	..	..
Government of Punjab	2,45,527	27,06,921	..	..	27,06,921	..	..	2,45,527
Government of Rajasthan	—35,35,108	51,20,910	..	..	17,91,404	..	..	—2,05,602
Government of Uttar Pradesh	—18,14,185	18,14,184	..	..	19,38,824	..	..	(d)—19,38,825
Government of West Bengal	19,38,019	18,27,254	(c) 4	..	12,12,986	..	..	25,52,291
Government of Jammu and Kashmir . . . . .	..	..	..	..	..	..	..	..
Total State Governments	46,14,225	2,37,64,286	—20	..	2,82,84,640	..	..	93,851

(a) For Gujarat only.

(b) Represents write-back of expenditure on some road work adjusted as credit instead of minus debit.

(c) Represents write-back of the wrong adjustment in the year 1959-60.

(d) The minus balance has been adjusted in the accounts for 1961-62.

No. 107—STATEMENT showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND during the year 1960-61 and the BALANCES at credit of the Fund at the commencement and close of the year.

1	Balance, 1st April, 1960		Transactions during the year 1960-61						Balance, 31st March, 1961		
	Cash Balance	Investment	RECEIPTS			PAYMENTS			Cash Balance	Investments (a)	Gross Balance
			Appropriation to the Fund from Revenue <i>vide</i> Account No. 91	Interest on Investments	Realisation of Investments	Appropriation from the Fund for expenditure	Addition to Investments				
	2	3	4	5	6	7	8	9	10	11	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government of Uttar Pradesh	9,84,25,658	4,24,07,941	..	20,47,202	19,25,20,584	..	28,74,15,578	55,77,816	13,73,02,985	14,28,80,801	

(a) The face value of securities held in the Revenue Reserve Fund Investment Account on 31st March, 1961 is Rs. 13,81,06,900.

ended

Balance 31st April, 1961	Rs.	11,30,495
—4,33,80,910		
		33,86,198
(b)—3,86,64,217		
		51,73,216
		90,11,239
		1,41,84,455
		15,98,097
		4,11,658
		11,86,439
		84,45,711
		35,64,805
		80,270
		1,20,90,787
		43,75,019
		36,95,751
		80,70,770
		47,27,480
		75,74,387
		1,23,01,847
		21,06,965
		1,99,31,446
		2,20,38,411
		1,00,60,154
		79,31,242
		1,79,91,396

BY

General of India

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, 1961.

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
RESERVE FUNDS BEARING INTEREST					
Depreciation Reserve Fund—Salt Department	(a) 25,44,294	13,191	25,57,485	7,103	25,50,382
Renewals Reserve Fund—Pritchad Salt Works and Main Salt Stores Kharagoda.	12,13,050	..	12,13,050	..	12,13,050
Renewals Reserve Fund—Overseas Communication Services	86,77,365	9,14,175	95,91,540	3,53,890	92,37,650
Depreciation Reserve Fund—Lighthouses and Lightships	30,40,684	2,40,000	32,80,684	..	32,80,684
General Reserve Fund—Lighthouses and Lightships	(a) 68,14,670	52,33,298	1,20,47,968	81,27,152	39,20,816
Depreciation Reserve Fund—Electricity	(b) 60,00,000	..	60,00,000	..	(b) 60,00,000
Replacement Reserve Fund—Lighthouses and Lightships	81,000	13,500	94,500	..	94,500
Total	2,83,71,063	64,14,164	3,47,85,227	84,88,145	2,62,97,082
RESERVE FUNDS NOT BEARING INTEREST					
Post Office Certificates and Cumulative Time Deposits Bonus Fund (a) 39,98,02,251	6,76,71,937	46,74,74,188	32,25,479	46,42,48,709	
Fund for the Relief of Groundnut Cultivators	2,46,343	775	2,47,118	..	2,47,118
Coal Mines Labour Housing and General Welfare Fund	(a) 4,27,42,1	1,95,65,430	6,23,07,573	2,04,66,336	3,58,41,237
Fund for Development Schemes	(c) ..	..	..	..	..
Cotton Textile Fund	1,20,93,169	19,786	1,21,12,955	25,67,507	95,45,448
Mica Mines Labour Welfare Fund	2,05,04,999	27,35,361	2,32,40,360	24,99,780	2,07,40,580
Reserve Fund for the Protection of Sugar Industry	36,41,713	..	36,41,713	..	36,41,713
Fund for the benefit of Cotton Growers	2,32,57,199	8,373	2,32,65,572	27,43,000	2,05,22,572
Depreciation Reserve Fund—Government Presses	(c) 54,69,476	11,31,220	66,00,696	59,894	65,40,802
Fund for the payment of Bonus to Temporary Clerical Personnel under the scheme of Unified Scale of Pay.	4,89,913	..	4,89,913	..	4,89,913
Total Carried over	50,82,47,206	9,11,32,882	59,93,80,088	3,75,61,996	56,18,18,092
Total	2,83,71,063	64,14,164	3,47,85,227	84,88,145	2,62,97,082

(a) Differs from last year's closing balance due to rounding.

(b) This relates to Hirakud Project. The balance is under transfer to State Books of Orissa in the Accounts for 1961-62.

(c) Differs from last year's closing balance due to correction since made.

**No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended
31st March, 1961—contd.**

	Balance 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT—concl'd.					
Reserve Funds not Bearing Interest—concl'd.					
Brought forward	2,83,71,063	64,14,164	3,47,85,227	84,88,145	2,62,97,082
	50,82,47,206	9,11,32,882	59,93,80,088	3,75,61,996	56,18,18,092
Special Development Funds—					
Fund from the sale proceeds of wheat received under the Colombo Plan.	(a)12,87,19,727	8,29,86,522	21,17,06,249	20,11,217	20,96,95,032
Fund from Other Assistance under Colombo Plan	(a)25,34,82,429	9,14,52,936	34,49,35,365	1,66,27,047	32,83,08,318
Fund from Assistance under the Technical Co-operation Assistance Programme.	(a)42,14,46,380	9,18,83,957	51,33,30,337	8,98,90,178	42,34,40,159
Assistance under Public Law 480	(a)23,04,61,917	53,51,69,345	76,56,31,262	3,50,68,478	73,05,62,784
Fund from the sale proceeds of American Loan Wheat	7,55,95,133	8,44,76,539	16,00,71,672	10,08,23,150	5,92,48,522
Fund from the sale of American Loan Commodities	29,19,10,637	15,83,64,398	45,02,75,035	3,39,06,951	41,63,68,084
Fund from Assistance from Norway for Fisheries Community Development.	..	8,37,611	8,37,611	8,37,611	..
Pension Fund—Pondicherry	..	8,73,590	8,73,590	8,73,590	..
Renewals Reserve Fund—Medical Stores Depots and Factories	1,13,412	15,092	1,28,504	..	1,28,504
Fund for benefit of Linseed Cultivators	41,570	..	41,570	..	41,570
Deposits of Depreciation Reserve of Government Commercial undertakings.	7,50,819	10,49,963	18,00,782	4,53,733	13,47,049
Motor Transport Reserve Fund	1,54,019	56,810	2,10,829	12,574	1,98,255
Unemployment Fund—Pondicherry	22,947	..	22,947	..	22,947
Depreciation Reserve Fund—Electricity	2,74,348	1,56,000	4,30,348	..	4,30,348
Iron and Steel Equalisation Fund	25,60,63,122	31,80,96,921	57,41,60,043	17,28,92,410	40,12,67,633
Coal Mines Central Reserve Station Fund	..	2,29,380	2,29,380	4,62,637	—2,33,257
Total	2,16,72,83,666	1,45,67,81,946	3,62,40,65,612	49,14,21,572	3,13,26,44,040
TOTAL CENTRAL GOVERNMENT	2,19,56,54,729	1,46,31,96,110	3,65,88,50,839	49,99,09,717	3,15,89,41,122

(a) Differs from last years, closing balance due to rounding.

**No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS, for the year ended
31st March, 1961—contd.**

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
RESERVE FUNDS BEARING INTEREST					
GOVERNMENT OF ANDHRA PRADESH					
Deposits of Depreciation Reserve of Government Commercial Undertakings	2,37,66,560	5,93,470	2,43,60,030	35,56,583	2,08,03,447
Reserve Funds—Transport	49,76,373	..	49,76,373	..	49,76,373
Total	2,87,42,933	5,93,470	2,93,36,403	35,56,583	2,57,79,820
GOVERNMENT OF BIHAR					
Deposits of Depreciation Reserve of Government Commercial Undertakings	1,10,10,781	..	1,10,10,781	..	1,10,10,781
GOVERNMENT OF KERALA					
Deposits of Depreciation Reserve of Government Commercial Undertakings	2,43,61,700	40,15,316	2,83,77,016	28,79,484	2,54,97,532
Depreciation Reserve Fund—Electricity	2,03,80,223	..	2,03,80,223	..	2,03,80,223
Total	4,47,41,923	40,15,316	4,87,57,239	28,79,484	4,58,77,755
GOVERNMENT OF MADRAS					
Deposits of Depreciation Reserve of Government Commercial Undertakings	1,27,95,139	54,07,154	1,82,02,293	12,94,224	1,69,08,009
Reserve Funds—Transport	..	22,50,000	22,50,000	..	22,50,000
State Transport Amenities Reserve Fund	..	3,01,000	3,01,000	..	3,01,000
Total	1,27,95,139	79,58,154	2,07,53,293	12,94,224	1,94,59,069
GOVERNMENT OF MAHARASHTRA					
Deposits of Depreciation Reserve of Government Commercial Undertakings	3,63,440	—3,63,440	..	..	..
Total	3,63,440	—3,63,440	..	..	..
GOVERNMENT OF MYSORE					
Depreciation Reserve Fund—Electricity	5,65,47,158	..	5,65,47,158	..	5,65,47,158
Deposits of Depreciation Reserve of Government Commercial Undertakings	8,30,71,079	2,11,72,462	10,42,43,541	36,04,929	10,06,38,612
Reserve Funds—Transport	10,72,339	4,44,465	15,16,804	..	15,16,804
Deposits of Reserve for the Rehabilitation of the Assets of the Government Commercial Concerns.	40,79,455	1,03,460	41,82,915	3,47,623	38,35,292
Total	14,47,70,031	2,17,20,387	16,64,90,418	39,52,552	16,25,37,866
GOVERNMENT OF ORISSA					
Deposits of Depreciation Reserve of Government Commercial Undertakings	20,02,154	18,98,525	39,00,679	21,85,582	17,15,097
Depreciation Reserve Fund—Electricity	43,17,455	36,77,760	79,95,215	..	79,95,215
Total	63,19,609	55,76,285	1,18,95,894	21,85,582	97,10,312
GOVERNMENT OF PUNJAB					
Deposits of Depreciation Reserve of Government Commercial Undertakings	71,74,012	30,95,863	1,02,69,875	8,71,537	93,98,338
Depreciation Reserve Fund—Electricity	4,77,32,985	..	4,77,32,985	..	4,77,32,985
Depreciation Reserve Fund—Government Presses	15,30,923	3,39,660	18,70,583	..	18,70,583
Reserve Funds—Transport	2,33,255	80,167	3,13,422	48,738	2,64,684
Total	5,66,71,175	35,15,690	6,01,86,865	9,20,275	5,92,66,590

(a) Differs from last year's closing balance due to correction since made.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended
31st March, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVE FUNDS BEARING INTEREST—<i>concl.</i>					
GOVERNMENT OF RAJASTHAN					
Deposits of Depreciation Reserve of Government Commercial undertakings	28,25,459	9,77,921	38,03,380	..	38,03,380
Reserve Funds—Transport	2,54,018	..	2,54,018	..	2,54,018
Depreciation Reserve Fund—Electricity	23,28,353	..	23,28,353	..	23,28,353
Total	54,07,830	9,77,921	63,85,751	..	63,85,751
GOVERNMENT OF UTTAR PRADESH					
Depreciation Reserve Fund—Irrigation	65,40,116	81,19,033	1,46,59,149	88,46,281	(a) 58,12,868
Depreciation Reserve Fund—Electricity	1,80,81,905	..	1,80,81,905	1,79,55,000	(b) 1,26,905
Contingency Reserve Fund—Electricity	21,18,858	..	21,18,858	19,95,000	(g) 1,23,858
Total	2,67,40,879	81,19,033	3,48,59,912	2,87,96,281	60,63,631
GOVERNMENT OF WEST BENGAL					
Deposits of Depreciation Reserve of Government Commercial undertakings	95,27,158	..	95,27,158	43,00,000	52,27,158
Depreciation Reserve Fund—Electricity	5,72,800	..	5,72,800	..	5,72,800
Reserve Funds—Transport	1,74,700	..	1,74,700	..	1,74,700
Total	1,02,74,658	..	1,02,74,658	43,00,000	59,74,658
GOVERNMENT OF JAMMU AND KASHMIR					
Deposits of Depreciation Reserve of Government Commercial undertakings—Motor Transport	6,50,000	..	6,50,000	..	6,50,000
RESERVE FUNDS NOT BEARING INTEREST					
GOVERNMENT OF ANDHRA PRADESH					
State Road Funds	63,87,971	..	63,87,971	..	63,87,971
Sugar Cane Cess Fund	45,42,802	..	45,42,802	..	45,42,802
Industrial Research and Development Fund	(c) 94,54,779	52,59,493	1,47,14,272	36,97,478	(d) 1,10,16,794
Hindu Religious and Charitable Endowments Fund	6,29,442	12,78,129	19,07,571	5,56,382	13,51,189
Reserve Fund for protection of Sugar Industry	33,908	..	33,908	..	33,908
Fund for Development Schemes	(c) 13,59,70,953	49,93,778	14,09,64,731	46,73,859	(e) 13,62,90,872
Fund for Village Reconstruction and Harijan Uplift	2,15,288	..	2,15,288	..	2,15,288
Depreciation Reserve Fund—Electricity	2,52,41,903	83,01,583	3,35,43,486	..	(f) 3,35,43,486
Total Carried over	18,24,77,046	1,98,32,983	20,23,10,029	89,27,719	19,33,82,310

(a) Excludes Rs. 1,39,48,661 representing cost of securities held in the Investment Account of the Reserve Fund.

(b) Excludes Rs. 4,30,67,141 representing cost of securities held in the Investment Account of the Reserve Fund.

(c) Differs from last year's closing balance due to correction since made.

(d) Excludes Rs. 2,25,28,768 representing cost of securities held in the Investment Account of the Reserve Fund.

(e) Excludes Rs. 6,60,82,448 representing cost of securities held in the Investment Account of the Reserve Fund.

(f) Excludes Rs. 33,41,119 representing cost of securities held in the Investment Account of the Reserve Fund.

(g) Excludes Rs. 19,95,000 representing cost of securities held in the Investment Account of the Reserve Fund.

**No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended
31st March, 1961—contd.**

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVE FUNDS NOT BEARING INTEREST—contd.					
GOVERNMENT OF ANDHRA PRADESH—concl.					
Brought forward	18,24,77,946	1,98,32,983	20,23,10,029	89,27,719	19,33,82,310
Securities Adjustment Reserve	50,032	18,12,220	18,62,252	18,12,186	(d) 50,066
Special Reserve Fund—Electricity	81,03,421	19,44,400	1,00,47,821	..	(a) 1,00,47,821
Depreciation Reserve Fund—Water Works	3,17,164	8,964	3,26,128	..	3,26,128
Zamindari Abolition Fund	99,08,801	47,91,244	1,47,00,045	1,48,33,400	(b)—1,33,355
Insurance Fund	22,978	3,491	26,469	..	26,469
Co-operating Marketing and Agricultural Development Fund	8,17,425	26,26,530	34,43,955	25,35,289	(c) 9,08,666
U.S. Stabilisation Reserve	26	1,48,52,223	1,48,52,249	1,36,14,971	(e) 12,37,278
Total Government of Andhra Pradesh	20,16,96,893	4,58,72,055	24,75,68,948	4,17,23,565	20,58,45,383
GOVERNMENT OF ASSAM					
Zamindari Abolition Fund	1,76,73,073	60,00,000	2,36,73,073	17,29,238	2,19,43,835
Deposits of Depreciation Reserve of Government Commercial undertakings	50,53,955	37,22,865	87,76,820	18,60,800	69,16,020
Motor Transport Reserve Fund	5,00,000	..	5,00,000	..	5,00,000
Depreciation Reserve Fund—Government Presses	2,10,312	..	2,10,312	..	2,10,312
Publication Fund	29,254	26,722	55,976	3,543	52,433
Fund for Development Schemes	33,05,560	2,45,180	35,50,740	..	(f) 35,50,740
State Agricultural Credit Relief and Guarantee Fund	1,50,000	50,000	2,00,000	..	2,00,000
Loan Fund, Assam	..	12,50,000	12,50,000	..	12,50,000
Total Government of Assam	2,69,22,154	1,12,94,767	3,82,16,921	35,93,581	3,46,23,340
GOVERNMENT OF BIHAR					
Pension Equalisation Fund	13,04,257	..	13,04,257	27,000	12,77,257
Deposit Account of the Fund for the Restoration of Earthquake damage transferred from Central Government.	3,41,050	..	3,41,050	..	3,41,050
Deposits on account of State Government's share of Decontrolled Sugar.	14,37,864	..	14,37,864	..	14,37,864
State Agricultural Credit Relief and Guarantee Fund	1,00,000	50,000	1,50,000	..	1,50,000
Total Government of Bihar	31,83,171	50,000	32,33,171	27,000	32,06,171

(a) Excludes Rs. 7,18,412 representing cost of securities held in the Investment Account of the Reserve Fund.

(b) Excludes Rs. 41,52,721 representing cost of securities held in the Investment Account of the Reserve Fund.

(c) Excludes Rs. 24,00,585 representing cost of securities held in the Investment Account of the Reserve Fund.

(d) Excludes Rs. 1,00,36,445 representing cost of securities held in the Investment Account of the Reserve Fund.

(e) Excludes Rs. 1,36,25,571 representing cost of securities held in the Investment Account of the Reserve Fund.

(f) Excludes Rs. 86,71,359 representing cost of securities held in the Investment Account of the Reserve Fund.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1961—*contd.*

	Balance, 1st April, 1960 (g) 1st May, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVE FUNDS NOT BEARING INTEREST—<i>contd.</i>					
GOVERNMENT OF GUJARAT					
State Road Funds	(d) ..	3	3	..	3
Depreciation Reserve Fund—Government Presses	29,500	1,33,651	1,63,151	..	1,63,151
Dangs District Reserve Fund	(a) 1,32,09,660	18,40,299	1,50,49,869	..	(b) 1,50,49,869
Sugarcane Cess Fund	(d) ..	..	..	6,69,151	—6,69,151
Fishermen's Relief Fund	(d) ..	883	883	..	883
Insurance Fund	(d) ..	99,598	99,598	47,467	(c) 52,131
State Milk Fund	(d) ..	59,807	59,807	..	59,807
Port Reserve Fund	(d) ..	2,47,750	2,47,750	22,15,823	—19,68,073
Port Development Fund	(d) ..	1,13,152	1,13,152	14,42,697	—13,29,545
Kutch Benevolent Fund	3,33,741	50,000	3,83,741	..	3,83,741
Depreciation Reserve Fund—Port	59,90,810	16,91,523	76,72,333	6,71,992	70,00,341
State Agricultural Credit Relief and Guarantee Fund	(a) 5,95,674	45,000	6,40,674	..	6,40,674
Total Government of Gujarat	2,61,49,385	42,72,576	2,44,21,961	50,47,130	1,93,74,831
GOVERNMENT OF KERALA					
Fund for Development Schemes—					
Co-operative Development Fund	1,50,000	..	1,50,000	..	1,50,000
Fund for Relief and Guarantees to Co-operative Credit Institutions	1,00,000	..	1,00,000	..	1,00,000
Special Development Fund	6,792	—6,792	..	..	..
Hindu Religious and Charitable Endowments Fund	—36,328	1,63,973	1,32,645	1,61,830	—29,185
Insurance Fund	(f) 4,73,418	58,244	5,31,662	23,175	(e) 5,03,487
Industrial Research and Development Fund	6,66,642	..	6,66,642	..	6,66,642
Mini. g Area Welfare Fund . . . . .	..	1,35,211	1,35,211	4,791	1,30,420
Total Government of Kerala	13,67,524	3,55,636	17,16,160	1,89,796	15,26,364

(a) Differs from the balance allocated by Maharashtra, due to rounding.

(b) Excludes Rs. 1,61,96,223 representing cost of securities held in the Investment Account of the Reserve Fund.

(c) Excludes Rs. 46,767 representing cost of securities held in the Investment Account of the Reserve Fund.

(d) Balance on 30th April, 1960 has not yet been allocated to the State of Gujarat.

(e) Excludes Rs. 2,879 representing cost of securities held in the Investment Account of the Reserve Fund.

(f) Differs from last year's closing balance due to correction since made.

(g) For the Government of Gujarat only.

**No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended
31st March, 1961—contd.**

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments, in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVE FUNDS NOT BEARING INTEREST—contd.					
GOVERNMENT OF MADHYA PRADESH					
Village Development Fund	36,72,701	..	36,72,701	..	36,72,701
State Co-operative Development Fund	1,00,000	..	1,00,000	..	1,00,000
State Agricultural Credit Relief and Guarantee Fund	2,95,000	..	2,95,000	..	2,95,000
Fund for the Development of Hindi and State Languages	1,62,758	..	1,62,758	..	1,62,758
Motor Transport Reserve Fund	4,33,274	83,100	5,16,374	..	5,16,374
Other Funds of Madhya Pradesh Government—					
Holkar State Funds	1,68,298	26,96,326	28,64,624	27,50,000 (a)	1,14,624
Gwalior State Fund	19,12,030	66,44,915	85,56,945	72,02,685 (b)	13,54,260
Funds belonging to other acceding States	52,965	..	52,965	52,965	..
Depreciation Reserve Fund—Electricity	45,92,212	..	45,92,212	..	45,92,212
Special Reserve Fund—Electricity	5,80,214	..	5,80,214	..	5,80,214
Depreciation Reserve Fund—Government Presses	5,91,917	1,42,300	7,34,217	..	7,34,217
Deposits of Depreciation Reserve of Government Commercial Undertakings	47,12,651	20,69,029	67,81,680	19,15,202	48,66,478
Depreciation Reserve Fund—Water Works	39,06,874	5,98,174	45,05,048	..	45,05,048
Fund for Development Schemes	20,40,000	..	20,40,000	..	20,40,000
Total Government of Madhya Pradesh	2,32,20,837	1,22,30,844	3,54,51,681	1,19,59,852	2,35,00,829
GOVERNMENT OF MADRAS					
Zamindari Abolition Fund	1,76,78,274	76,65,379	2,53,43,653	..	(c) 2,53,43,653
Reserve Fund for Protection of Sugar Industry	56,599	..	56,599	..	56,599
Sugarcane Cess Fund	(d) 33,37,185	21,48,354	54,85,539	11,82,461	43,03,078
Hindu Religious and Charitable Endowments Fund	8,98,625	19,95,068	28,93,693	17,48,963 (e)	11,44,730
Insurance Fund	2,341	519	2,860	..	(f) 2,860
Depreciation Reserve Fund—Government Presses	7,11,161	1,72,734	8,83,895	1,685	8,81,630
State Agricultural Credit Relief and Guarantee Fund . . . . .	..	5,00,000	5,00,000	..	(d) 5,00,000
Deposits of Depreciation Reserve of Commercial undertakings—Motor Transport . . . . .	..	..	..	..	(g) ..
Total Government of Madras	2,26,84,185	1,21,81,454	3,51,65,639	29,33,089	3,22,32,550

(a) Excludes Rs. 1,01,302 representing cost of Securities held in the Investment Account of the Reserve Fund.

(b) Excludes Rs. 2,13,59,578 representing cost of Securities held in the Investment Account of the Reserve Fund.

(c) Excludes Rs. 48,99,235 representing cost of Securities held in the Investment Account of the Reserve Fund.

(d) Differs from last year's closing balance due to correction since made.

(e) Excludes Rs. 21,78,225 representing cost of Securities held in the Investment Account of the Reserve Fund.

(f) Excludes Rs. 600 representing cost of Securities held in the Investment Account of the Reserve Fund.

(g) Excludes Rs. 28,24,125 representing cost of Securities held in the Investment Account of the Reserve Fund.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended
31st March, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVE FUNDS NOT BEARING INTEREST—<i>contd.</i>					
GOVERNMENT OF MAHARASHTRA					
Debt Redemption and Avoidance Fund	71,479	54,32,799	55,04,278	..	(a) 55,04,278
State Road Funds	1,30,12,139	6,29,46,436	6,68,88,575	5,73,13,858	95,74,917
Funds for Development Schemes	(c) 29,76,11,669	39,85,662	30,15,97,331	..	(b) 30,15,97,331
Fund for Research and Development of Haffkine Institute	12,72,436	3,44,521	16,16,957	..	16,16,957
Depreciation Reserve Fund—Government Presses	23,11,227	3,01,630	26,12,917	3,91,605 (f) 29,500	21,91,812
Deposits of Depreciation Reserve of Government Commercial under- takings	64,99,759	8,92,779	73,92,538	2,93,960 (f) 59,80,819	(d) 11,18,648
Ways District Reserve Fund	91,09,228	41,00,433	1,32,09,661	(f) 1,32,09,661	..
Sugarcane cess Fund	4,90,03,143	1,12,00,155	6,02,96,298	3,05,49,230	2,97,47,018
Fishermen's Relief Fund	28,434	7,513	31,947	138	35,803
Insurance Fund	22,14,834	16,33,534	38,48,368	8,60,259	(e) 29,88,118
State Milk Fund	3,23,564	1,43,81,920	1,47,07,484	1,31,68,171	(g) 15,39,313
Port Reserve Fund	-45,99,476	9,02,000	-36,97,476	72,267	(h) -37,69,743
Port Development Fund	-16,46,740	87,509	-15,59,240	48,274	(i) -16,07,514
Kutch Benevolent Fund	3,33,741	..	3,33,741	(f) 3,33,741	..
Village Development Fund	21,83,675	..	21,83,675	..	21,83,675
Fund for Development of Hindi and State Languages	71,242	..	71,242	..	71,242
C. S. Stabilisation Reserve	71,46,198	-71,46,198	..	..	..
Depreciation Reserve Fund—Water Works	3,27,554	44,216	3,71,770	..	3,71,770
Securities Adjustment Reserve	22,645	..	22,645	..	(j) 22,645
State Agricultural Credit Relief and Guarantee Fund	17,39,604	3,12,500	20,43,104	(f) 5,95,675	14,47,429
Co-operative Marketing and Agricultural Development Fund	5,07,636	..	5,07,636	..	(k) 5,07,636
Industrial Research and Development Fund . . . . .	..	3,33,480	3,33,480	..	(l) 3,33,480
Zamindari Abolition Fund . . . . .	..	341	341	..	341
Total Government of Maharashtra	38,84,67,991	8,98,53,281	47,83,21,272	10,26,96,723 (f) 2,01,49,387	35,54,75,162

(a) Excludes Rs. 8,79,93,009 representing cost of Securities held in the Investment Account of the Reserve Fund.

(b) Excludes Rs. 1,07,20,676 representing cost of Securities held in the Investment Account of the Reserve Fund.

(c) Differs from the closing balance on the 31st March 1960 due to incorporation of the balance of Rs. 97,533 of Hyderabad.

(d) Excludes Rs. 29,76,192 representing cost of Securities held in the Investment Account of the Reserve Fund.

(e) Excludes Rs. 45,60,017 representing cost of Securities held in the Investment Account of the Reserve Fund.

(f) Amount allocated to Gujarat.

(g) Excludes Rs. 90,07,744 representing cost of Securities held in the Investment Account of the Reserve Fund.

(h) Excludes Rs. 1,79,83,064 representing cost of Securities held in the Investment Account of the Reserve Fund.

(i) Excludes Rs. 1,29,98,023 representing cost of Securities held in the Investment Account of the Reserve Fund.

(j) Excludes Rs. 52,66,792 representing cost of Securities held in the Investment Account of the Reserve Fund.

(k) Excludes Rs. 13,12,800 representing cost of Securities held in the Investment Account of the Reserve Fund.

(l) Excludes Rs. 29,09,703 representing cost of Securities held in the Investment Account of the Reserve Fund.

**No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended
31st March, 1961—contd.**

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVE FUNDS NOT BEARING INTEREST—contd.					
GOVERNMENT OF MYSORE					
State Road Funds	2,44,835	..	2,44,835	..	2,44,835
Sugarcane Cess Fund	65,51,978	41,02,850	1,06,54,828	34,31,400	72,23,423
Village Development Fund	79,940	..	79,940	..	79,940
Hindu Religious and Charitable Endowment Fund	76,107	68,056	1,44,163	50,064	94,099
Fund for Development Schemes	(a) 4,62,91,708	98,135	4,63,92,843	..	(b) 4,63,92,843
Fund for Village Reconstruction and Harijan Uplift	1,153	..	1,153	..	1,153
State Agricultural Credit Relief and Guarantee Fund . . . . .	..	4,00,000	4,00,000	..	4,00,000
Zamindari Abolition Fund	80	..	80	..	(c) 80
Irrigation and Power Development Funds	47,12,144	29,00,000	76,12,144	25,05,715	51,06,429
Deposit on account of State Government's share of profit on account of decontrolled sugar.	2,426	..	2,426	..	2,426
Special Development Funds—					
Irrigation Development Funds	1,66,587	..	1,66,587	5,464	1,61,123
Silk Industry Fund	11,25,757	1,997	11,27,754	4,84,052	6,43,702
Depressed Classes Amelioration Fund	6,93,529	1,00,081	7,93,610	..	7,93,610
Special Reserve Funds—					
Accident Reserve Fund	16,384	603	16,987	..	16,987
Depreciation Reserve Fund—Water Works	1,01,939	—12,509	89,430	..	89,430
G.S. Stabilisation Fund	4,275	63,626	72,901	..	(d) 72,901
Securities Adjustment Reserve	2,132	72,640	74,772	..	74,772
Insurance Fund	10,703	1,200	11,903	..	(e) 11,903
Industrial Research and Development Fund	(a) 1,22,777	1,84,690	3,07,467	..	(f) 3,07,467
Cooperative Marketing and Agricultural Development Fund	2,66,149	6,37,028	9,03,177	..	(g) 9,03,177
Total Government of Mysore	6,01,73,603	86,23,397	6,90,97,000	64,76,695	6,26,20,305

(a) Differs from last year's closing balance due to correction since made.

(b) Excludes Rs. 1,21,76,980 representing cost of Securities held in Investment Account of the Reserve Fund.

(c) Excludes Rs. 1,251 representing cost of Securities held in Investment Account of the Reserve Fund.

(d) Excludes Rs. 27,46,700 representing cost of Securities held in Investment Account of the Reserve Fund.

(e) Excludes Rs. 4,865 representing cost of Securities held in Investment Account of the Reserve Fund.

(f) Excludes Rs. 12,10,297 representing cost of Securities held in Investment Account of the Reserve Fund.

(g) Excludes Rs. 11,115 representing cost of Securities held in Investment Account of the Reserve Fund.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVE FUNDS NOT BEARING INTEREST—<i>contd.</i>					
GOVERNMENT OF ORISSA					
Fund for Development of Forests	3,78,923	..	3,78,928	1,75,140	2,03,788
Orissa Loan Stipend Fund	9,04,729	10,48,590	19,53,319	10,80,738	8,72,581
Zamindari Abolition Fund	1,44,92,998	35,08,027	1,79,99,025	45,16,880	1,34,82,145
State Road Funds	33,53,396	..	33,53,396	9,19,219	24,34,177
Orissa Mining Areas Development Fund	9,82,453	28,26,874	38,09,327	32,76,535	(a) 5,32,792
State Co-operative Development Fund	2,00,000	..	2,00,000	..	2,00,000
State Agricultural Credit Relief and Guarantee Fund	1,00,000	21,292	1,21,292	..	1,21,292
Total Government of Orissa	2,04,12,504	74,02,783	2,78,15,287	99,68,512	1,78,46,775
GOVERNMENT OF PUNJAB					
Fund for Development Schemes	1,00,45,460	..	1,00,45,460	1,597	(b) 1,00,43,863
State Agricultural Credit Relief and Guarantee Fund	2,50,000	..	2,50,000	..	2,50,000
Foodgrains Reserve Fund	11,46,011	3,17,200	14,63,211	..	14,63,211
Industrial Loan Fund . . . . .	..	50,50,000	50,50,000	50,39,850	10,150
Total Government of Punjab	1,14,41,471	53,67,200	1,68,08,671	50,41,447	1,17,67,224
GOVERNMENT OF RAJASTHAN					
Fund for Development Schemes	49,72,930	89,230	50,62,160	91,537	49,70,623
Depreciation Reserve Fund—Government Presses	2,23,130	..	2,23,130	..	2,23,130
Deposits of Depreciation Reserve of Government Commercial undertakings	4,45,171	..	4,45,171	..	4,45,171
State Co-operative Development Fund	1,25,000	..	1,25,000	..	1,25,000
State Agricultural Credit Relief and Guarantee Fund	3,85,000	..	3,85,000	..	3,85,000
Total Government of Rajasthan	61,51,231	89,230	62,40,461	91,537	61,48,924
GOVERNMENT OF UTTAR PRADESH					
State Road Funds	3,03,59,597	1,54,74,303	4,64,33,900	85,55,074	3,78,78,826
Depreciation Reserve Fund—Government Presses	7,85,254	3,63,967	11,49,221	1,70,358	(c) 9,78,863
Deposits of Depreciation Reserve of Government Commercial undertakings—					
Depreciation Reserve Fund—Government Bus Service	55,45,061	1,88,10,553	2,43,55,614	1,77,93,169	(d) 65,62,446
Depreciation Reserve Fund—Cement Factory	53,21,011	33,85,794	87,06,805	19,95,000	(e) 67,11,805
Depreciation Reserve Fund—Precision Instruments Factory	2,49,358	2,58,231	5,07,589	1,25,245	(f) 3,82,344
Total—Carried over	4,28,80,281	3,82,92,848	8,11,53,129	2,86,38,845	5,25,14,284

(a) Excludes Rs. 36,16,532 representing cost of Securities held in Investment Account of the Reserve Fund.

(b) Excludes Rs. 3,13,37,790 representing cost of Securities held in Investment Account of the Reserve Fund.

(c) Excludes Rs. 10,00,500 representing cost of Securities held in Investment Account of the Reserve Fund.

(d) Excludes Rs. 2,72,23,986 representing cost of Securities held in Investment Account of the Reserve Fund.

(e) Excludes Rs. 1,19,62,714 representing cost of Securities held in Investment Account of the Reserve Fund.

(f) Excludes Rs. 99,750 representing cost of Securities held in the Investment Account of the Reserve Fund.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended
31st March, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVE FUNDS NOT BEARING INTEREST—<i>concl.</i>					
GOVERNMENT OF UTTAR PRADESH—<i>concl.</i>					
Brought forward	4,28,60,281	3,82,92,848	8,11,53,129	2,36,38,345	5,25,14,284
Hospital Fund	10,35,054	..	10,35,054	3,96,733	6,88,321
Magh Mela Fund	—3,04,019	..	—3,04,019	—400	—3,03,619
Nazul Fund, Lucknow	—6,36,874	3,91,656	—2,45,218	4,32,498	—8,77,716
Fund for the Development of Hindi and State Languages	—4,728	1,05,000	1,00,272	1,04,441	—4,169
Zamindari Abolition Fund	2,92,89,201	60,05,30,642	62,98,19,843	57,89,81,269 (a)	5,08,38,574
Sugar Research and Labour Housing Fund	—15,84,371	24,816	—15,59,555	4,88,215	—20,47,770
Rudrapur Township Development Fund	—61,530	1,72,527	1,10,997	52,887	68,110
State Co-operative Development Fund	4,77,200	..	4,77,200	..	4,77,200
State Agricultural Credit Relief and Guarantee Fund	6,95,200	..	6,95,300	..	6,95,300
State Bridge Fund	11,00,000	13,00,000	24,00,000	..	24,00,000
Total Government of Uttar Pradesh	7,29,15,514	64,08,17,489	71,37,33,003	60,90,94,488	10,46,38,515
GOVERNMENT OF WEST BENGAL					
Depreciation Reserve Fund—Government Presses	12,69,518	2,23,147	14,92,665	..	14,92,665
Fund for promotion of Education amongst Educationally backward Classes	330	11,24,000	11,24,330	11,24,330	..
General Reserve Fund for Cooh Bihar	93,72,419	2,99,092	96,72,511	2,30,752 (b)	94,41,759
Total Government of West Bengal	1,06,43,267	16,46,239	1,22,89,506	13,55,082	1,09,34,424
GOVERNMENT OF JAMMU & KASHMIR					
State Agricultural Credit Relief and Guarantee Fund . . . . .	..	2,00,000	2,00,000	1,00,000	1,00,000
State Co-operative Development Fund . . . . .	..	2,00,000	2,00,000	1,00,000	1,00,000
Total Government of Jammu & Kashmir . . . . .	..	4,00,000	4,00,000	2,00,000	2,00,000

(a) Excludes Rs. 17,28,36,153 representing cost of securities held in the Investment Account of Reserve Fund.

(b) Excludes Rs. 23,93,048 representing cost of securities held in the Investment Account of Reserve Fund.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended
31st March, 1961

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, 1960 (c) 1st May, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
District Funds	—6,339	..	—6,339	..	—6,339
Municipal Funds	(a) 41,76,003	76,44,464	1,18,20,467	68,06,635	50,13,832
Department Funds	4,88,346	18,39,320	23,27,676	19,29,226	3,98,450
Funds of the Insurance Association of India under the Insurance (Amendment) Act, 1950.	2,23,400	7,33,090	9,56,490	1,49,497	8,11,993
State Transport Corporation Fund	6,35,982	26,28,007	32,63,989	20,56,089	12,07,900
Territorial Council Fund	(b) 32,31,031	4,76,76,063	5,09,07,094	4,35,72,814	73,34,280
Other Funds	(a) 1,42,93,751	3,38,97,389	4,81,91,140	2,87,49,790	1,94,41,350
Total Central Government	2,30,42,174	9,44,23,343	11,74,65,517	8,32,64,051	3,42,01,466
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA PRADESH					
District Funds	3,77,64,581	11,61,34,171	15,38,98,752	9,51,14,599	5,87,84,153
Municipal Funds	2,94,43,147	5,94,54,602	8,88,97,749	5,90,67,066	2,98,30,683
Other Funds	(a) 1,35,36,526	37,96,32,633	39,31,69,159	29,62,64,480	9,69,04,679
Total Government of Andhra Pradesh	8,07,44,254	55,52,21,406	63,59,65,660	45,04,46,145	18,55,19,515
GOVERNMENT OF ASSAM					
District Funds	10,15,705	16,19,089	26,34,774	11,31,298	15,03,476
Municipal Funds	23,14,128	47,07,412	70,21,540	43,13,300	27,08,240
Other Funds	10,56,179	4,33,67,598	5,04,23,777	4,55,24,859	48,98,918
Total Government of Assam	43,86,012	5,56,94,079	6,00,80,091	5,09,69,457	91,10,634
GOVERNMENT OF BIHAR					
District Funds	8,02,93,022	9,94,15,787	17,97,08,809	8,20,44,076	9,76,64,733
Municipal Funds	73,00,982	2,67,61,062	3,40,61,144	2,62,45,666	78,18,178
State Transport Corporation Fund	4,23,288	4,10,80,299	4,15,03,587	4,03,75,944	11,27,643
Other Funds	1,51,91,160	13,29,18,433	14,81,09,593	12,35,23,267	2,45,86,326
Total Government of Bihar	10,32,07,552	30,01,78,581	40,33,86,133	27,21,89,253	13,11,56,800
GOVERNMENT OF GUJARAT					
District Funds	1,01,38,082	4,06,73,783	5,08,11,865	3,68,64,650	1,39,47,215
Municipal Funds	6,86,126	14,46,729	21,32,855	14,97,028	6,35,827
State Transport Corporation Fund	12,54,618	11,66,89,706	11,79,44,324	11,48,05,444	31,38,880
Other Funds	84,83,170	9,87,56,246	10,72,39,416	9,55,75,658	1,16,63,758
Total Government of Gujarat	2,05,61,996	25,75,66,464	27,81,28,460	24,87,42,780	2,93,85,660

(a) Differs from the last year's closing balance due to correction since made.

(b) Differs from the last year's closing balance due to rounding.

(c) For Gujarat only.

Part III—Public Account.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF KERALA					
District Funds	6,64,697	21,66,993	28,31,690	17,95,565	10,36,125
Municipal Funds	(a)39,05,300	1,76,23,646	2,15,28,946	1,54,12,867	61,16,079
Other Funds	(a)2,12,23,510	5,56,84,616	7,69,08,126	5,37,73,811	2,31,34,315
Total Government of Kerala	2,57,93,507	7,54,75,255	10,12,68,762	7,09,82,243	3,02,86,519
GOVERNMENT OF MADHYA PRADESH					
District Funds	(a)66,65,638	3,75,97,696	4,42,63,334	3,28,04,152	1,14,59,182
Municipal Funds	35,42,197	1,39,56,578	1,74,98,775	1,44,65,513	30,34,262
Other Funds	2,71,887	67,966	3,39,793	1,26,407	2,13,386
Total Government of Madhya Pradesh	1,04,80,722	5,16,22,180	6,21,02,902	4,73,96,072	1,47,06,830
GOVERNMENT OF MADRAS					
District Funds	1,72,93,070	10,31,44,642	12,04,42,712	10,18,99,758	1,85,42,954
Municipal Funds	(a)2,70,77,867	8,95,00,354	11,65,78,221	8,82,01,702	2,82,76,519
Other Funds	(a)5,23,09,629	87,84,59,451	93,07,69,080	87,60,91,158	5,46,77,922
Total Government of Madras	9,66,85,566	1,07,11,04,447	1,16,77,90,013	1,06,62,92,818	10,14,97,395
GOVERNMENT OF MAHARASHTRA					
District Funds	(a)2,31,46,614	6,64,31,610	9,45,78,224	6,44,98,861	1,99,41,281
Municipal Funds	(a)52,33,945	1,99,18,759	2,51,52,704	1,95,76,977	48,89,601
Other Funds	(a)2,83,89,594	8,69,67,100	11,53,56,694	9,02,67,453	1,66,16,671
State Transport Corporation Fund	64,52,727	24,96,04,395	25,60,57,122	(c)84,83,170	56,30,290
Total Government of Maharashtra	6,82,22,880	42,29,21,864	49,11,44,744	42,24,96,416	4,70,86,842
				(c)2,05,61,996	
GOVERNMENT OF MYSORE					
District Funds	(a)38,68,991	92,95,069	1,31,64,060	1,12,12,824	1,10,51,066
Municipal Funds	(a)1,56,91,111	4,33,70,046	5,90,61,157	3,99,89,457	1,90,71,700
Other Funds	(a)4,45,85,718	13,37,71,386	17,83,57,112	12,89,72,809	4,93,84,303
Total Government of Mysore	6,41,45,818	18,64,36,511	25,05,92,329	17,10,75,260	7,96,67,069
GOVERNMENT OF ORISSA					
District Funds	29,91,825	58,52,946	88,44,771	89,83,693	—1,38,922
Municipal Funds	33,73,844	78,75,539	1,12,49,383	80,76,262	31,73,421
Other Funds	2,14,171	14,79,756	16,93,927	13,28,210	3,65,717
Total Government of Orissa	65,79,840	1,52,08,581	2,17,88,421	1,83,88,165	34,00,216
GOVERNMENT OF PUNJAB					
District Funds	20,71,586	1,27,28,448	1,48,00,034	1,27,73,888	20,26,166
Municipal Funds	17,91,623	64,62,056	82,53,679	69,57,804	12,95,875
State Transport Corporation Fund	9,76,975	66,84,104	76,60,179	59,24,376	16,75,803
Other Funds	(b) -5,53,47,683	7,59,724	-5,45,87,959	-1,42,57,424	(b) -4,63,30,755
Total Government of Punjab	-5,05,93,399	2,66,34,332	-2,38,74,067	1,14,58,724	-3,53,82,791

(a) Debit from the last year's closing balance due to correction since made.

(b) Debit balance under this head is on account of net transactions pertaining to the Punjab State Electricity Board, which started functioning with effect from 1st February 1959. This will be cleared on final settlement with the Board.

(c) Allocated to Gujarat State.

**No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended
31st March, 1961—concl'd.**

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF RAJASTHAN					
District Funds	5,89,716	48,025	6,37,741	79,489	5,58,252
Municipal Funds	5,66,362	34,17,989	39,84,351	34,69,549	5,14,802
Other Funds	4,15,73,124	20,54,36,731	24,70,09,855	19,26,30,813	5,43,79,042
Total Government of Rajasthan	4,27,29,202	20,89,02,745	25,16,31,947	19,61,79,851	5,54,52,096
GOVERNMENT OF UTTAR PRADESH					
District Funds	2,30,24,967	8,14,64,773	10,44,89,740	8,25,70,173	2,19,19,567
Municipal Funds	47,02,379	2,27,44,855	2,74,47,234	2,29,28,441	45,18,793
Other Funds	1,16,72,949	97,91,54,019	99,08,26,968	94,32,09,656	4,76,17,312
Total Government of Uttar Pradesh	3,94,00,295	1,08,33,63,647	1,12,27,63,942	1,04,87,08,270	7,40,55,672
GOVERNMENT OF WEST BENGAL					
District Funds	35,84,563	60,68,440	96,53,003	64,36,790	32,16,213
Municipal Funds	36,70,952	1,42,71,553	1,79,42,505	1,31,96,549	47,45,956
Other Funds	3,17,10,048	21,90,84,212	25,07,94,260	19,98,02,395	5,09,91,865
Total Government of West Bengal	3,89,65,563	23,94,24,205	27,83,89,768	21,94,35,734	5,89,54,034
GOVERNMENT OF JAMMU AND KASHMIR					
Municipal Funds	11,65,521	76,27,129	87,92,650	46,51,115	41,41,535
Other Funds	7,83,493	11,40,889	19,24,382	16,34,416	2,89,966
Total Government of Jammu and Kashmir	19,49,014	87,68,018	1,07,17,032	62,85,531	44,31,501

No. 110—ACCOUNT of PAYMENTS into and WITHDRAWALS from TREASURIES by BRANCH LINE COMPANIES during and to end of 1960-61

This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no Capital interest.

	Rs.	Rs.
Aggregate of Debit Balances, 1st April 1960 . . . . .	..	..
Aggregate of Credit Balances, 1st April 1960	(a) 78,828	..
Net Credit Balance on 1st April 1960 . . . . .	..	(a) 78,828
Receipts during 1960-61	(b) 3,321	..
Withdrawals during 1960-61	2,149	..
Net Receipts during 1960-61 . . . . .	..	1,172
Aggregate of Debit Balances, 31st March 1961 . . . . .	..	..
Aggregate of Credit Balances, 31st March 1961 . . . . .	..	80,000
Net Credit Balance on 31st March 1961 . . . . .	..	80,000

NOTE—The balances shown therein are provisional pending final closing of the Accounts for the period ending 14th August, 1947.

(a) Exclude Rs. 1,146 on account of transfers without financial adjustment effected on Western Railway during 1960-61.

(b) The erroneous credit of Rs. 3,321 by Central Provinces Railway during 1959-60 has been set right in 1960-61.

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, 1961

	Balance, 1st April, 1960 1st May, (d) 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Deposits bearing interest—					
Other Deposits	(b) 18,24,64,496	9,35,77,721	27,60,42,217	6,14,09,385	21,46,32,832
Deposits of Trusts for Indian Princes	4,84,01,303	4,74,273	4,88,75,576	17,11,000	4,71,64,576
Total	23,08,65,799	9,40,51,994	32,49,17,793	6,31,20,385	26,17,97,408
Deposits not bearing interest—					
Civil Deposits	(c) 49,32,68,161	2,06,75,91,091	2,56,08,59,252	1,98,99,61,288	57,08,94,964
Other Deposits	(c) 63,27,24,002	84,97,17,011	1,48,24,41,013	67,15,86,286	81,08,54,727
Other Accounts (a)	—35,04,644	2,97,98,650	2,62,94,006	2,68,03,317	—5,09,311
Total	1,12,24,87,519	2,94,71,06,752	4,06,95,94,271	2,68,83,53,891	1,38,12,40,380
TOTAL CENTRAL GOVERNMENT	1,35,33,53,318	3,04,11,58,746	4,39,45,12,064	2,75,14,74,276	1,64,30,37,788
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA PRADESH					
Deposits bearing interest—					
Other Deposits	5,40,446	..	5,40,446	1,05,450	4,34,996
Deposits not bearing interest—					
Civil Deposits	(c) 15,61,65,299	11,01,70,418	26,63,35,717	10,13,34,018	16,50,01,699
Other Accounts (a)	48,14,914	36,93,769	85,08,683	7,31,791	77,76,892
Total	16,09,80,213	11,38,64,187	27,48,44,400	10,20,65,809	17,27,78,591
Total Government of Andhra Pradesh	16,15,20,659	11,38,64,187	27,53,84,846	10,21,71,259	17,32,13,587
GOVERNMENT OF ASSAM					
Deposits not bearing interest—					
Civil Deposits	4,79,17,823	6,20,72,969	10,99,90,792	6,32,40,875	4,67,49,917
Other Accounts (a)	5,88,788	16,83,186	22,71,974	4,65,526	18,06,448
Total Government of Assam	4,85,06,611	6,37,56,155	11,22,62,766	6,37,06,401	4,85,56,365
GOVERNMENT OF BIHAR					
Deposits not bearing interest—					
Civil Deposits	10,18,53,555	10,35,74,038	20,54,27,593	5,85,29,706	14,68,97,887
Other Accounts (a)	30,38,971	13,59,100	43,98,071	13,34,832	30,63,239
Total Government of Bihar	10,48,92,526	10,49,33,138	20,98,25,664	5,98,64,538	14,99,61,126
GOVERNMENT OF GUJARAT					
Deposits not bearing interest—					
Civil Deposits	6,57,58,858	17,45,70,005	24,03,28,863	16,82,52,571	7,20,76,292
Other Accounts (a)	10,79,058	2,57,098	13,36,156	1,36,924	11,99,232
Total Government of Gujarat	6,68,37,916	17,48,27,103	24,16,65,019	16,83,89,495	7,32,75,524

(a) Excluding transactions relating to the "Subventions from Central Road Fund".

(b) Differs from the last year's closing balance due to rounding.

(c) Differs from the last year's closing balance due to *proforma* corrections since made.

(d) For Gujarat only.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1961—*contd.*

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF KERALA					
Deposits not bearing interest—					
Civil Deposits	(b) 6,22,53,502	9,46,49,284	15,69,07,786	8,42,79,447	7,26,28,339
Other Accounts (a)	(b) 25,05,360	6,40,196	31,45,556	15,31,006	16,14,556
Total Government of Kerala	6,47,63,862	9,52,89,480	16,00,53,342	8,58,10,453	7,42,42,889
GOVERNMENT OF MADHYA PRADESH					
Deposits bearing interest—					
Other Deposits	16,816	..	16,816	..	16,816
Deposits not bearing interest—					
Civil Deposits	(b) 7,81,84,617	15,80,50,486	23,62,35,103	15,84,80,338	7,77,54,763
Other Accounts (a)	(b) 73,09,172	13,71,270	86,80,442	13,37,146	73,43,296
Total	8,54,93,789	15,94,21,756	24,49,15,545	15,98,17,484	8,50,98,061
Total Government of Madhya Pradesh	8,55,10,605	15,94,21,756	24,49,32,361	15,98,17,484	8,51,14,877
GOVERNMENT OF MADRAS					
Deposits bearing interest—					
Other Deposits	1,47,00,054	..	1,47,00,054	2,00,000	1,45,00,054
Deposits not bearing interest—					
Civil Deposits	(b) 7,53,75,490	11,84,94,039	19,38,69,529	10,17,45,382	9,21,24,147
Other Accounts (a)	(b) 64,02,347	10,37,934	74,40,281	11,09,176	63,31,105
Total	8,17,77,837	11,95,31,973	20,13,09,810	10,28,54,558	9,84,55,252
Total Government of Madras	9,64,77,891	11,95,31,973	21,60,09,864	10,30,54,558	11,29,55,306
GOVERNMENT OF MAHARASHTRA					
Deposits not bearing interest—					
Civil Deposits	22,13,38,804	18,66,86,712	40,80,25,516	17,27,06,870 (c) 6,57,58,858 f }	16,95,59,788
Other Accounts (a)	1,90,57,991	25,02,698	2,15,60,689	29,96,861 (c) 10,79,058 f }	(d) 1,74,84,770
Total Government of Maharashtra	24,03,96,795	18,91,89,410	42,95,86,205	17,57,03,731 (c) 6,68,37,916 f }	18,70,44,558
GOVERNMENT OF MYSORE					
Deposits not bearing interest—					
Civil Deposits	(b) 8,71,39,855	10,11,11,418	18,82,51,273	9,53,89,695	9,28,61,578
Other Deposits	4,52,646	10,714	4,63,360	6,944	4,56,416
Other Accounts (a)	(b) 16,93,106	21,20,577	38,13,683	19,18,290	(c) 18,95,393
Total Government of Mysore	8,92,85,607	10,32,42,709	19,25,28,316	9,73,14,929	9,52,13,387
GOVERNMENT OF ORISSA					
Deposits not bearing interest—					
Civil Deposits	9,61,37,682	7,92,51,592	17,53,89,274	5,67,15,843	11,86,73,431
Other Accounts (a)	28,38,735	93,638	29,32,373	1,07,899	28,24,474
Total Government of Orissa	9,89,76,417	7,93,45,230	17,83,21,647	5,68,23,742	12,14,97,905
GOVERNMENT OF PUNJAB					
Deposits bearing interest—					
Other Deposits	5,01,564	..	5,01,564	..	(f) 5,01,564
Deposits not bearing interest—					
Civil Deposits	11,48,13,891	22,61,31,651	34,09,45,542	21,60,46,78 (g) 12,48,98,761	12,48,98,761
Other Accounts (a)	1,80,19,864	11,84,984	1,92,04,848	15,72,442 (h) 1,76,32,406	1,76,32,406
Total	13,28,33,755	22,73,16,635	36,01,50,390	21,76,19,223	14,25,31,167
Total Government of Punjab	13,33,35,319	22,73,16,635	36,06,51,954	21,76,19,223	14,30,32,731

(a) Excluding transactions relating to the "Subventions from Central Road Fund".

(b) Differs from last year's closing balance due to corrections since made.

(c) Represents amounts allocated to Gujarat.

(d) Excludes Rs. 67,04,154 representing cost of Securities held in the Investment Account.

(e) Excludes Rs. 99,248 representing cost of Securities held in the Investment Account.

(f) Excludes Rs. 6,400 representing cost of Securities held in the Investment Account.

(g) Excludes Rs. 51,910 representing cost of Securities held in the Investment Account.

(h) Excludes Rs. 1,00,000 representing cost of Securities held in the Investment Account.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1961—concl'd.

	Balance, 1st April, 1960	Receipts in 1960-61	Total	Payments in 1960-61	Balance, 31st March, 1961
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF RAJASTHAN					
Deposits bearing interest—					
Other Deposits	14,89,693	4,692	14,94,385	6,000	14,88,385
Deposits not bearing interest—					
Civil Deposits	3,41,50,529	8,44,05,819	11,85,56,348	7,12,31,226	4,73,25,122
Other Deposits	41,36,913	19,839	41,56,752	32,798	41,24,014
Other Accounts (a)	(b) 42,23,253	26,36,282	68,59,535	30,15,310	38,44,225
Total	4,25,10,695	8,70,61,940	12,95,72,635	7,42,79,244	5,52,93,391
Total Government of Rajasthan	4,40,00,388	8,70,66,632	13,10,67,020	7,42,85,244	5,67,81,776
GOVERNMENT OF UTTAR PRADESH					
Deposits not bearing interest—					
Civil Deposits	16,25,02,757	26,81,83,088	43,06,85,845	23,46,67,432	19,60,18,413
Other Accounts (a)	—6,94,265	22,07,897	15,13,632	25,96,814	—10,83,182
Total Government of Uttar Pradesh	16,18,08,492	27,03,99,985	43,21,99,477	23,72,64,246	19,49,35,231
GOVERNMENT OF WEST BENGAL					
Deposits bearing interest—					
Other Deposits	12,200	..	12,200	12,200	..
Deposits not bearing interest—					
Civil Deposits	(b) 12,08,40,216	17,59,95,600	29,68,25,816	16,04,66,194	13,63,69,622
Other Accounts (a)	1,02,05,048	26,31,829	1,28,36,877	11,27,662	1,17,09,215
Total	13,10,45,264	17,86,27,429	30,96,72,693	16,15,93,856	14,80,78,837
Total Government of West Bengal	13,10,57,464	17,86,27,429	30,96,84,893	16,16,06,056	14,80,78,837
GOVERNMENT OF JAMMU AND KASHMIR					
Deposits not bearing interest—					
Civil Deposits	3,10,12,843	2,28,99,792	5,39,12,635	2,32,27,021	3,06,85,614
Other Accounts (a)	—1,77,096	36,480	—1,40,616	10,000	—1,50,616
Total Government of Jammu and Kashmir	3,08,35,747	2,29,36,272	5,37,72,019	2,32,37,021	3,05,34,998

(a) Excluding transactions relating to the "Subventions from the Central Road Fund".

(b) Differs from last year's closing balance due to corrections 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. Similarly, the adjustment of exchange element arising out of dollar transactions of the India Supply Mission is carried out under this head under a separate minor head.

The adjustments on account of Exchange on Sterling transactions 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 dollar receipts and expenditure shown in the India Supply Mission accounts is converted into Indian Currency at the International Monetary Fund rate of 21 cents to a rupee for loans and Revenue and Service transactions of the Central Government and at the monthly average dollar rupee rate for transactions pertaining to the Capital heads, Commercial Departments, Defence Department, other Governments and private parties so far as the United States of America dollar transactions are concerned. In the case of Canadian dollars, the adjustment is made in all cases at the monthly average rates of rupee—Canadian Dollar.

The amount outstanding under the Deposit head is transferred at the end of each year to the revenue account of the Central Government as a miscellaneous item of revenue or expenditure (See Account No. 81 or 81-A).

No. 112—ACCOUNT of EXCHANGE ON REMITTANCE ACCOUNTS for the year ended 31st March, 1961.

	Credits	Debits
	Rs.	Rs.
A—Gain or Loss by Exchange on—		
Remittances through Reserve Bank	1,04,348	9,06,788
Postal and Money Order transactions	4,58,228	1,59,258
Miscellaneous	4,89,766	25,74,959
Total	10,52,342	36,41,005
Net Loss By Exchange during the year . . . . .	..	25,88,663
5—Loss by Exchange in respect of Sterling transactions transferred to—		
CENTRAL GOVERNMENT—		
Railways	(b) { Capital 2,38,248	
	{ Revenue 4,321	
Defence Services (Revenue)	3,52,403	
Posts and Telegraphs	{ Capital	
	{ Revenue — 6,023	
Other transactions	{ Capital 7,660	
	{ Revenue 28,94,272	
STATE GOVERNMENTS—		
Irrigation	{ Capital 1,390	
	{ Revenue	
Electricity Schemes	{ Capital 320	
	{ Revenue	
Other transactions	{ Capital 7	
	{ Revenue (a) 7,886	
Total Loss Transferred	35,00,484	..
C—Gain or Loss by Exchange on Dollar transactions of Indian Supply Mission		
Other transactions	{ Capital	
	{ Revenue —8,93,877	
Total Loss Transferred . . . . .	..	8,93,877
Net credits brought to account under this head during the year 1960-61	17,944	..
D—Net Gain or Loss by Exchange transferred to Revenue—		
(i) Sterling transactions	—9,11,821	..
(ii) Dollar transactions	8,93,877	..
Balance on 31st March, 1961 . . . . .	..	..

(a) Includes a net sum of Rs. 11 - (Rajasthan Rs. 7, Bihar Rs. 5 and Orissa Rs. — 1) adjusted in the year 1961-62 in State books.

(b) Excludes Rs. 614 adjusted in the Railway Books in the accounts for 1959-61, but not adjusted in the Central Revenue Books.

SECTION T—REMITTANCES
Remittances between England and India

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 Posts and Telegraphs.
- (vii) Net disbursements on behalf of State Governments.
- (viii) Remittance : Miscellaneous Accounts between England and India.

Minor heads (iii) and (iv) are detailed separately for the expenditure from the "Consolidated Fund of India" and from the "Contingency Fund of India".

2. Prior to 1st April 1937, all transactions in England falling under the heads (i) to (vii) of the Central Government and Provincial (now State) Governments were adjusted as far as possible under final heads in the Central and Provincial (now State) Sections in the books of the Accounting Authorities in England. This procedure has been changed from 1st April, 1937. All English transactions of the Central Government and of the States with the exception of those representing genuine sterling liabilities or assets of the Central Government are passed on to India through the Remittance Account to be brought to account along with similar transactions in this country. These transactions are shown in lump under the respective heads in Account No. 113.

3. The transactions under (viii) "Remittance : Miscellaneous Accounts between England and India" fall into two classes:

- (i) Transactions put through by the agency of Government on behalf of third parties, such as expenditure incurred in India on behalf of the Government of the United Kingdom and expenditure incurred in England on behalf of Local Funds, etc.
- (ii) Transactions which require final adjustment 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 exceptions mentioned in the Explanatory Note under "Receipts and Expenditure in England" at page 456, all transactions in England relating to the Defence Services are passed on to India under the Major Heads "XLVII, XLVIII, 58, 59, 60, 60-A" 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, 1961 and the BALANCE unadjusted at the commencement and close of the year.

	UNADJUSTED BALANCES		TRANSACTIONS DURING 1960-61				UNADJUSTED BALANCES	
	1st APRIL, 1960		INDIA		ENGLAND		31st MARCH, 1961	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
A—ACCOUNT WITH THE SECRETARY OF STATE FOR COMMONWEALTH RELATIONS (a)								
I—Items adjustable in India—								
Revenue and Expenditure met from Revenue—								
Civil	..	130	..	..	..	..	..	130
Net Disbursements on behalf of State Governments—								
Government of Madhya Pradesh	450	..	..	..	..	..	450	..
Total	450	130	..	..	..	..	450	130
Remittance: Miscellaneous Accounts between England and India—								
Capital Outlay on Schemes of Government Trading—								
Purchases in the U. S. A. and Dominions, etc.	1,844	..	..	..	..	..	1,844	..
Miscellaneous—								
Civil	413,670	..	..	..	..	..	413,670	..
Defence Services	1,846	..	..	96	..	..	1,750	..
Total—Remittance : Miscellaneous Accounts between England and India.	417,360	..	..	96	..	..	417,264	..
Total I—Items adjustable in India	417,810	130	..	96	..	..	417,714	130
Total A—Account with the Secretary of State for Commonwealth Relations—Carried over	417,810	130	..	96	..	..	417,714	130

(a) This head is continued to be shown pending complete transfer of the balances under 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 1961 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE YEAR 1960-61				UNADJUSTED BALANCES	
	1ST APRIL, 1960		INDIA		ENGLAND		31ST MARCH, 1961	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	417,810	130	..	96	..	..	417,714	130
B—ACCOUNT WITH THE HIGH COMMISSIONER FOR INDIA—								
I—Items adjustable in India—								
Revenue and Expenditure met from Revenue—								
Civil	..	8,373	1,071,253	8,399,906	6,400,584	1,071,252	..	7,896
Posts and Telegraphs	3,893	3,880	..	..	13
Defence Services	199,043	15,380,444	15,380,444	199,043	..	..
Capital Expenditure outside the Revenue Account—								
Civil	2,589	2,589	..	..	..
Posts and Telegraphs	3,341	..	3,341	..
Defence Services	13,739	13,739	..	..	..
Net Disbursements on behalf of Railways	10,460,757	10,460,757	..	..	..
Net Disbursements on behalf of Posts & Telegraphs	263,602	..	—263,602	..	..	..
Net Disbursements on behalf of State Governments—								
Government of Andhra Pradesh	19,738	26,602	26,276	..	20,412	..
Government of Assam	12,844	12,844	..	..	..
Government of Bihar	1,227	3,573	2,346	..	..	..
Government of Gujarat	372	372	..	..	..
Government of Kerala	121	4,190	4,069	..	..	..
Government of Madhya Pradesh	..	464	..	43,130	43,130	..	..	464
Government of Madras	25,401	25,401	..	..	..
Government of Maharashtra	13,340	13,340	..	..	..
Government of Mysore	71,852	..	—71,652	..	..	..
Government of Orissa	3,342	3,342	..	..	..
Government of Punjab	5,955	..	..	61,215	55,260	..	..	..
Government of Rajasthan	1,468	..	68	359	162	..	1,339	..
Government of Uttar Pradesh	25,088	77,172	52,084	..	..	..
Government of West Bengal	322,164	322,164	..	..	..
Carried Over	7,423	8,837	1,651,792	32,854,034	32,490,870	1,270,295	25,092	8,173
	417,810	130	..	96	..	..	417,714	130

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1961 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE YEAR 1960-61				UNADJUSTED BALANCES	
	1st APRIL, 1960		INDIA		ENGLAND		31st MARCH, 1961	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	417,810	130	..	96	..	..	417,714	130
	7,423	8,837	1,651,792	32,854,034	32,490,870	1,270,295	25,092	8,173
B--ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—<i>contd.</i>								
I—Items adjustable in India—<i>contd.</i>								
Remittance: Miscellaneous Accounts between England and India—								
Indian Civil Service Provident Fund—Civil.	..	63	540	..	..	541	..	64
Indian Civil Service (Non-European Members) Provident Fund—Civil.	5	..	304	..	..	323	..	14
Advances for the purchase of motor conveyances and recoveries of such Advances—Civil.	..	74	590	2,455	3,055	673	443	..
Defence Services . . . .	..	..	2,504	7,830	7,830	2,531	..	27
Capital Outlay on Industrial Development—Civil.	..	385	..	— 234	..	..	..	161
General Provident Fund—								
Civil . . . . .	..	522	7,856	1,364	1,153	7,437	..	3 14
Defence Services . . . .	..	..	1,016	..	..	1,016	..	..
Stores for Civil Aviation—Civil	25,009	..	..	64,090	41,618	..	2,537	..
Sundry Provident Funds—								
Civil	56	..	94	232	206	116	8	..
Defence Services . . . .	..	..	6,008	4	4	6,008	..	..
Construction of Irrigation Works, Stores—Civil.	2,783	..	2	393	..	..	2,392	..
Capital Outlay on Schemes of Government Trading—Civil.	63,216	..	— 84	13,577	13,046	..	62,601	..
Stores for Broadcasting—Civil .	3,238	..	..	3,295	82	..	25	..
Passage Advances to Government Officers—Civil.	112	..	..	112	..	..	..	..
Encashment of Indian Post Office Certificates.	18	..	..	2,971	2,971	..	18	..
	94,437	1,044	18,830	96,089	69,965	18,645	68,024	570
Carried Over	7,423	8,837	1,651,792	32,854,034	32,490,870	1,270,295	25,092	8,173
	417,810	130	..	96	..	..	417,714	130

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March, 1961 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE YEAR 1960-61				UNADJUSTED BALANCES	
	1ST APRIL, 1960		INDIA		ENGLAND		31ST MARCH, 1961	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	417,810	130	..	96	..	..	417,714	130
	7,423	8,837	1,651,792	32,854,034	32,490,870	1,270,295	25,092	8,173
	94,437	1,044	18,830	96,089	69,965	18,645	68,024	570
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—<i>contd.</i>								
I—Items adjustable in India—<i>concl.</i>								
Remittances: Miscellaneous Accounts between England and India— <i>concl.</i>								
Store for Security Press	101,788	..	..	388,014	330,333	..	44,107	..
Indian Army Stores for Ordnance Factories.	..	..	..	154,990	154,990	..	..	..
Defence Capital Expenditure—								
Indian Navy—Purchase of Vessels	2,157	..	..	9,341,673	9,340,525	..	1,009	..
Stores for Military Engineering Services—Defence Services.	..	..	..	1,040	1,040	..	..	..
Concession Passages—								
Civil	14	..	..	—63	..	..	77	..
Posts and Money Order Transactions with the Colonies—Civil.	20	..	217,532	..	..	364,772	..	147,220
Passage Rebates—								
Defence Services . . . . .	..	6	..	..	..	..	..	6
Stores chargeable to Local Funds etc.—Civil.	273	..	..	287	..	..	6	..
Payments to Cables and Wireless Ltd.—Civil	23	..	..	213,552	213,552	..	23	..
Miscellaneous Stores—Civil	57,201,052	..	—1,432,377	17,707,249	15,274,027	..	53,335,463	..
Miscellaneous—General—								
Civil . . . . .	..	49,229,063	22,791,702	17,773,306	14,920,855	26,552,935	..	55,842,747
Defence Services	170,305	..	18,585	3,531,902	3,366,790	19,881	3,897	..
Miscellaneous Pay and Pensions chargeable to other than the Indian Government Revenue—								
Civil	10	..	..	568	561	..	3	..
Stores for India . . . . .	..	561	561	..	..	..	..	..
Disbursement on behalf of State Governments.	..	6,175	6,175	..	..	..	..	..
Total Remittance: Miscellaneous Accounts between England and India.	57,570,079	49,236,849	21,621,008	49,208,587	43,672,638	26,956,233	53,452,599	55,990,543
Carried over	57,577,502	49,245,686	23,272,800	82,062,621	76,163,508	28,226,528	53,477,691	55,998,716
	417,810	130	..	96	..	..	417,714	130

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March, 1961 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE YEAR 1960-61				UNADJUSTED BALANCES	
	1ST APRIL, 1960		INDIA		ENGLAND		31ST MARCH, 1961	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	417,810	130	..	96	..	..	417,714	130
	57,577,502	49,245,686	23,272,500	82,062,621	76,163,508	28,226,528	53,477,691	55,998,716
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—<i>concl'd.</i>								
II—ITEMS ADJUSTABLE IN ENGLAND—								
Remittances: Miscellaneous Accounts between England and India—								
Balances of Indian Shipping Master's Account—Civil.	824	..	1,603	3,507	741	846	..	1,185
Bills drawn in India on account of African Protectorates and Emigrants—Civil.	(c) ..	(c) 1,719	1,605	117	55	1,525	..	1,701
Payments chargeable to the U.K. Ministry of Pensions—Defence Services								
	33,768	..	46,623	23	..	36,827	43,541	..
Pensions etc., issued on behalf of the U.K. Paymaster General—Defence Services.								
	2,542	..	3,441	6	..	3,863	2,314	..
Pensions etc., issued on behalf of the U.K. Admiralty—Defence Services.								
	1,017	..	491	..	..	585	923	..
Pensions etc., issued on behalf of the U.K. War Office—Defence Services.								
	18,564	..	16,730	106	..	23,124	12,064	..
Pensions etc., issued on behalf of the U.K. Commonwealth Relations Office—Defence Services.								
	2,175	..	2,276	..	..	1,522	2,929	..
Pensions etc., issued on behalf of the U.K. Air Ministry—Defence Services.								
	51	..	361	..	..	410	2	..
Light dues payable to the U.K. Ministry of Transport—Civil.								
	..	(c) 2,204	61	53	2,507	30	281	..
Postal and Money Order Transaction with the U.K.—Civil.								
	(c) 1,977,610	..	1,929,564	104,319	..	3,400,310	402,545	..
Purchase on behalf of the U.K. Government—Civil.								
	..	(c) —6,409	..	..	..	..	..	—6,409
Maintenance of British and Foreign Evacuees—Civil.								
	..	(c) 58,596	..	..	..	..	..	58,596
Sterling Family Pension Funds—Indian Civil Service Family Pension Fund—Civil.								
	..	(c) 11,175	24,751	1,152	480	18,298	..	5,394
Superior Services Indian Family Pension Fund—Civil.								
	(c) 875	..	1,436	222	71	1,339	821	..
Indian Military Service Family Pension Fund—Defence Services.								
	2,946	..	1,994	64	54	1,921	3,009	..
Indian Military Widows and Orphans Fund—Defence Services.								
	5,251	..	852	163	199	859	5,280	..
Fractional Differences—Civil								
	..	(c)	..	..	..	..	..	..
Miscellaneous—Civil								
	..	(c) 7,486,484	8,767,860	43,559,814	43,624,077	5,138,078	..	3,792,439
Defence Services								
	88,637	(c)	808,633	3,953	574	720,647	173,244	..
Purchases in India on behalf of the Dominion and other Foreign Governments—Civil.								
	(c) ..	..	..	..	..	..	..	..
Total II—Items adjustable in England.	2,134,260	7,553,769	11,608,281	43,673,499	43,628,758	9,349,984	646,953	3,852,906
Total B—Accounts with High Commissioner for India.	59,711,762	56,799,455	34,881,081	125,736,120	119,792,266	37,576,512	54,124,644	50,851,622
Total Remittance Account between England and India.	60,129,573	56,799,585	34,881,081	125,736,216	119,792,266	37,576,512	54,542,358	50,851,752
Total Remittance Account in Rupees	..	..	46,50,83,073	1,71,46,72,790	1,59,72,30,221	50,10,20,168	..	..
			(a) (b)	(a) (b)	(a)	(a)		

(a), (b) and (c)—Please see on pages 563-569.

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March, 1961 and the balances unadjusted at the commencement and close of the year—*conold.*

(b) The rupee equivalent of the sterling amounts shown against the head "Total Remittance Account between England and India" differs from the actual conversion at the conventional rate by the net credit of Rs.—3,81,87,917 which is explained below:—

	Credit Rs.	Debit Rs.
1. Rectification of 1955-56—		
Accountant General, Rajasthan . . . . .	..	—52
2. Rectification of 1958-59—		
Accountant General, Rajasthan	—1,716	..
3. Rectification of 1959-60—		
Accountant General, Central Revenues . . . . .	..	—267
Director of Audit F.R.S. CSM . . . . .	..	—1,670
	..	—1,937
4. Rectification in 1961-62—		
Director of Audit F.R.S. CSM		— 3,60,66,667
Accountant General, Central Revenues		— 21,20,365
Accountant General Uttar Pradesh		284
Accountant General, Mysore		447
Accountant General, Assam		— 1,333
	— 3,81,88,202	..
5. Rounding of rupees and sterling	8	—4
	— 3,81,89,910	—1,993
	— 3,81,87,917	

(c) The difference between the opening balances of the Accounts and the closing balances of the Accounts for the year 1959-60 is due to certain *proforma* corrections since made".

Section U—Transfer of Cash Between England and India

Cash Remittances from India to England and *vice versa* of funds belonging to India are made through the Reserve Bank of India. The remittances are effected at the market rate of the day for telegraphic transfers subject to the proviso that if a large transfer has to be made in connection with the floatation or replacement of a sterling loan or analogous operation and if it is considered by Government or the Reserve Bank that it would be inappropriate to apply the rate of a single day an average rate based on a longer period may be fixed by agreement between the parties. These remittances are brought to account under the head "Transfer of Cash between England and India"—*vide* Account No. 114.

No. 114—STATEMENT of TRANSFER of CASH between ENGLAND and INDIA.

Amount outstanding on 1st April, 1960		Transactions during the year 1960-61				Amount outstanding on 31st March, 1961	
Cr.	Dr.	India		England		Cr.	Dr.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) 16,58,82,849	..	60,50,37,802	1,17,70,25,261	86,00,35,087	49,95,55,837	..	(b) 4,56,25,360

(a) Differs from last year's closing balance due to rounding.

(b) Consists of (i) a debit of Rs. 6,47,36,208 representing acquisition of Deutsche Marks for repayment of Rourkela credit which has been adjusted in the year 1961-62, (ii) a credit of Rs. 1,33,33,331 outstanding due to amendment of cash requirement by the High Commissioner of India, which has been incorporated in the Indian Books in the year 1961-62 and (iii) credits of Rs. 31,085 and Rs. 57,46,432 representing adjustments pertaining to "Acquisition of Sterling Stock" and "I.B.R.D. Loans" respectively which are under settlement.

No. 115—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March, 1961.

	Balance, 1st April, 1960	Balance, 31st March, 1961
CENTRAL GOVERNMENT		
INDIA		
Cash in District Treasuries—	Rs.	Rs.
India General	(a) — 28,42,353	— 1,11,10,310
Assam	— 72,60,558	— 1,05,62,490
Bihar	— 2,66,00,183	— 1,69,31,734
Madhya Pradesh	76,92,101	— 29,79,623
Orissa	— 2,98,34,792	— 34,05,592
Punjab	16,48,183	25,25,484
Gujarat . . . . .	..	— 5,13,440
Total Cash in District Treasuries	— 5,71,97,602	— 4,29,86,705
Cash in Reserve Bank and its Branches	(b) 72,41,96,914	47,31,63,862
Cash in other Banks	(c) 48,67,536	40,86,191
Total India	67,18,66,848	43,42,63,348
ENGLAND		
High Commissioner of India	£ 1,858,783	£ 1,341,803
Total England	1,858,783	1,341,803
Total England converted into Rs. at £ 1 = Rs. 13½	Rs. (d) 2,47,83,768	1,78,90,711
Total Central Government	Rs. 69,66,50,616	45,21,54,059

(a) A sum of Rs. 3 adjusted under the head "Foreign Remittances" in the Accounts for 1956-57 was only due to rounding and did not represent cash in transit. The same has, therefore, been dropped *pro forma*. The remaining difference of Re. 1 is due to rounding.

(b) Differs from last year's closing balance by reason of *pro forma* correction of Rs. 18 since made and the remaining difference of Re. 1 is due to rounding.

(c) Pertains to Madhya Pradesh.

(d) Differs from last year's closing balance due to rounding.

No. 115—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended
31st March, 1961—concl'd.

	Balance 1st April, 1960	Balance 31st April, 1961		Balance 1st April, 1960	Balance 31st April, 1961
	Balance (a) 1st May, 1960				
STATE GOVERNMENTS	Rs.	Rs.	GOVERNMENT OF MAHARASHTRA	Rs.	Rs.
GOVERNMENT OF ANDHRA PRADESH			Cash in District Treasuries	22,22,204	35,86,198
Cash in District Treasuries	10,36,230	15,36,280	Cash in Reserve Bank and its Branches	—18,14,36,346	—4,33,80,910
Cash in Reserve Bank and its Branches . . . . .	..	..	Cash in other Banks	2,44,61,297	11,30,495
Cash in other Banks	1,41,28,515	1,34,39,408	Total Government of Maharashtra	—15,47,52,845	(b)—3,86,64,217
Total Government of Andhra Pradesh	1,51,64,745	1,49,75,686	GOVERNMENT OF MYSORE		
GOVERNMENT OF ASSAM			Cash in District Treasuries	46,54,341	51,73,216
Cash in District Treasuries	7,87,038	1,78,051	Cash in Reserve Bank and its Branches	96,43,839	90,11,239
Cash in Reserve Bank and its Branches	72,71,721	—7,70,13,170	Total Government of Mysore	1,42,98,180	1,41,84,455
Total Government of Assam	80,58,759	—7,63,35,119	GOVERNMENT OF ORISSA		
GOVERNMENT OF BIHAR			Cash in District Treasuries	15,55,229	11,86,439
Cash in District Treasuries	20,21,499	1,74,867	Cash in Reserve Bank and its Branches	—1,54,37,044	4,11,658
Cash in Reserve Bank and its Branches	—6,09,54,876	—3,50,93,345	Total Government of Orissa	—1,38,81,815	15,98,097
Total Government of Bihar	—5,89,33,377	—3,49,18,478	GOVERNMENT OF PUNJAB		
GOVERNMENT OF GUJARAT			Cash in District Treasuries	1,46,31,759	84,45,711
Cash in District Treasuries	36,74,939	38,41,162	Cash in Reserve Bank and its Branches	4,43,03,944	35,64,806
Cash in Reserve Bank and its Branches	2,79,57,411	—2,69,06,960	Cash in other Banks	4,42,575	80,270
Cash in other Banks	1,57,74,413	..	Total Government of Punjab	5,93,78,278	1,20,90,787
Total Government of Gujarat	4,74,08,763	—2,30,65,798	GOVERNMENT OF RAJASTHAN		
GOVERNMENT OF KERALA			Cash in District Treasuries	55,90,901	43,75,019
Cash in District Treasuries	67,51,041	60,76,280	Cash in Banks	25,31,593	36,95,751
Cash in Reserve Bank and its Branches	—2,74,78,177	—1,73,18,675	Total Government of Rajasthan	81,22,494	80,70,770
Cash in other Banks	57,28,697	34,82,220	GOVERNMENT OF UTTAR PRADESH		
Total Government of Kerala	—1,49,98,439	—77,60,175	Cash in District Treasuries	50,81,702	47,27,460
GOVERNMENT OF MADHYA PRADESH			Cash in Reserve Bank and its Branches	—1,14,34,936	75,74,387
Cash in District Treasuries	1,22,65,421	2,05,51,391	Total Government of Uttar Pradesh	—63,53,234	1,23,01,847
Cash in Reserve Bank and its Branches	22,31,362	—64,25,844	GOVERNMENT OF WEST BENGAL		
Cash in Other Banks	23,942	..	Cash in District Treasuries	—23,55,854	21,06,965
Total Government of Madhya Pradesh	1,45,20,725	1,41,25,547	Cash in Reserve Bank and its Branches	2,52,58,337	1,99,31,446
GOVERNMENT OF MADRAS			Total Government of West Bengal	2,29,02,483	2,20,38,411
Cash in District Treasuries	—20,09,452	—30,37,576	GOVERNMENT OF JAMMU & KASHMIR		
Cash in Reserve Bank and its Branches	4,62,03,656	5,82,06,881	Cash in District Treasuries	1,23,06,198	1,00,60,154
Total Government of Madras	4,41,94,204	5,51,69,305	Cash in other Banks	30,61,964	79,31,242
			Total Government of Jammu & Kashmir	1,53,68,162	1,79,91,396

(a) For Gujarat only.

(b) Includes Rs. 4,67,43,711 transferred to the Government of Gujarat on 1st May, 1960 as its share of the Cash Balance.

NEW DELHI :

A. K. ROY

The 10th August, 1964.
M/B(N) 99C&AGO—400—26.6.64—GIPS

Comptroller and Auditor General of India